

HARYANA VIDHAN SABHA

COMMITTEE ON PUBLIC ACCOUNTS (2023-2024)

88th (EIGHTY EIGHTH REPORT)

ON

**Appropriation Accounts/Finance Accounts of the Haryana
Government for the year 2019-20, 2020-21 and 2021-22**

&

On the Reports of the

Comptroller and Auditor General of India

on

Performance Audit of Functioning of Transport Department

Report No. 4 for the year 2022

and

Compliance Audit of

**Energy & Power, Industries & Commerce and Urban Development
clusters for the year ended 31st March, 2021)**



(Presented to the House on 29th August, 2023)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2023**

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**COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS
2023-24**

CHAIRPERSON

- | | | |
|----|----------------------------------|--------------------|
| 1. | Shri Varun Chaudhary, MLA | Chairperson |
|----|----------------------------------|--------------------|

MEMBERS

- | | | |
|----|--------------------------------|--------|
| 2. | Smt. Seema Trikha, MLA | Member |
| 3. | Shri Ram Kumar Kashyap, MLA | Member |
| 4. | Shri Narender Gupta, MLA | Member |
| 5. | Shri Bhavya Bishnoi, MLA | Member |
| 6. | Shri Amit Sihag, MLA | Member |
| 7. | Shri Surender Panwar, MLA | Member |
| 8. | Shri Jogi Ram Sihag, MLA | Member |
| 9. | Shri Randhir Singh Gollen, MLA | Member |

SECRETARIAT

- | | |
|----|--|
| 1. | Shri R.K. Nandal, Secretary |
| 2. | Dr. Purushottam Dutt, Additional Secretary |
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INTRODUCTION

1. I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 88th Report on Appropriation Accounts/Finance Accounts of the Haryana Government for the year 2019-20, 2020-21 and 2021-22, on the Reports of the Comptroller and Auditor General of India on Performance Audit of Functioning of Transport Department Report No. 4 of the year 2022 and Compliance Audit of Energy & Power, Industries & Commerce and Urban Development clusters for the year ended 31st March, 2021.

2. The Reports on Appropriation Accounts/Finance Accounts of the Haryana Government for the year 2019-20, 2020-21 and 2021-22 were laid on the table of the House on 16th March, 2021, 15th March, 2022 and 26th December, 2022 respectively & Report of the Comptroller and Auditor General of India on Performance Audit of Functioning of Transport Department Report No. 4 of the year 2022 was laid on the table of the House on 08th August, 2022 and Report of the Comptroller and Auditor General of India on the Compliance Audit of Energy & Power, Industries & Commerce and Urban Development clusters for the year ended 31st March, 2021 was laid on the table of the House on 10th August, 2022.

3. The Committee examined Reports on Appropriation Accounts/Finance Accounts of the Haryana Government for the year 2019-20, 2020-21 and 2021-22 & Report of the Comptroller and Auditor General of India on Performance Audit of Functioning of Transport Department Report No. 4 of the year 2022 and Report on the Compliance Audit of Energy & Power, Industries & Commerce and Urban Development clusters for the year ended 31st March, 2021 and also conducted the oral examination of the representatives of the concerned departments.

4. The Committee considered and approved this Report in its sitting held on 09th August, 2023.

5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.

6. Observations/Recommendations for action on various important issues;

The Committee in its meetings held during the year 2023 (till August 2023) has observed that response of State Government on certain important issues were not up to mark and the Committee, therefore felt need for making recommendations and issuance of the instructions to the Government so as to ensure effective and prompt action as detailed below:

- a. The Committee observed that the paras of excess expenditure over grants have not been got regularized from the legislature by Finance Department for the last many years. The Committee recommended that the same be got regularized at the earliest.
- b. The Committee in its meeting held on dated 09.06.2023 with the representatives of Transport Department has observed that various Departments in the State have shortage of manpower due to which working of the departments is affected adversely, therefore, the Committee has recommended to send a communication to the Chief Secretary to Govt. Haryana regarding shortage of manpower in various departments and desired to streamline the working of various departments and to fill up the vacant posts as soon as possible in the interest of the State.
- c. The Committee held a meeting with the Controller General of Accounts (CGA), Government of India, New Delhi on dated 30th June, 2023 regarding development and implementation of Audit Para Monitoring System in Haryana Vidhan Sabha which is already in practice in Parliament and some other States.

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- d. The Committee held a visit to Swarna Jayanti Institute of Fiscal Management on 06th June, 2023 to study the functioning of the Institute and about the Fiscal Responsibility and Management (F.R.B.M.) Act 2005. During the interaction, Committee reviewed various Schemes being run by the Institute along with Sustainable Development Goals Vision 2030 and gave valuable inputs on the effectiveness of SDG-Vision 2030, output-outcome based framework and their alignment with other Departmental/State goals.
- e. The Committee conducted the spot visit of Mining sites in District Yamunanagar on dated 21.06.2023. Prior to the visit of the site, the Committee held a meeting with the District Administration and reviewed the functioning of the District Level Task Force Committee on Mining. The Committee inspected the two Mining sites at Kanalsi and Dhanaura and found/noted following deficiencies: -
 - (i) None of the CCTV cameras were found functional. No DVR or backup of recording was being maintained;
 - (ii) None of the weighbridge at the site were found functional;
 - (iii) There were no record/evidence of labour working at site;
 - (iv) While the site at Kanalsi was converted from Sand mine to Boulder-Gravel-Sand mine but there were no boulders or gravels found on site. The officials failed to show existence of any boulders or gravels;
 - (v) Permanent pillars, which are to be placed to clearly demarcate the site found insufficient in number, therefore, not enable to demarcate the mining site;
 - (vi) On the e-Ravaana Portal, the consortium had shown multiple dispatch within few seconds, which was impossible;
 - (vii) The Committee instructed the Director General (Mines), accompanying the committee, to investigate the matter and initiate appropriate action and communicate it to the Committee. The committee also desired to know how this site at Kanalsi was changed from Sand mine to Boulder-Gravel-Sand mine and authorities involved in the approval process and investigate the similar matter in respect of all mining sites at District Yamuna Nagar. The Committee instructed the officers of PAG accompanying the Committee to prepare a detailed Report and inspect the e-Ravaana software as well the e-rawana bills of all the working mines of the district;
 - (viii) The Committee was shocked to observe that the mining check posts were being operated by the employees of the mining contractors instead of the employees of the Mining Department;
 - (ix) The officials of the District Level Task Force Committee (Mining), except the Mining Officer, never visited the mining sites, which was a matter of concern;
 - (x) The mining was not being carried out as per the mining plan and the guidelines mentioned in the Environment Clearance Certificate were also not being followed;
 - (xi) The Committee observed that the period of the District Survey Report has expired and the fresh report has not been prepared yet;

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- (xii) During the interaction with the departmental officers/officials, the Committee found that a number of mining sites have not been auctioned at all leading to the loss of State exchequer and breeding illegal minings;
- (xiii) The 'Mines and Mineral Development, Restoration and Rehabilitation Fund' which is to be used for creating common facilities for the benefit of the community in and around areas where mining activities are undertaken is not being utilized;
- (xiv) The Officers/officials of the Mining Department were not able to justify the presence of MDL (Mineral Dealer License) in the districts where mining activity is taking place; and
- (xv) The Annual Replenishment report has never been prepared which is in contradiction to the sustainable practices & the Environment Clearance Report.

7 I, as Chairperson of the Committee, place on record the appreciation and express my gratitude to Hon'ble Speaker, Haryana Vidhan Sabha for extending valuable guidance and important suggestions to the Committee for under taking its business during the year 2023 (till August 2023).

8 I, as Chairperson of the Committee, place on record appreciation for all the Members of the Committee for their whole hearted cooperation and valuable suggestions for consideration and examination of Action Taken Notes (ATNs) and Action Taken Reports (ATRs) on CAG's Audit Reports and recommendations of the committee.

9. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and his officers. The Committee would also like to express its thanks to the Additional Chief Secretary to Government Haryana, Finance Department, other officers of Finance Department and the Administrative Secretaries of various departments who appeared for oral evidence.

10. The Committee is also thankful to the Secretary, Additional Secretary and officers/officials of the Haryana Vidhan Sabha Secretariat for the whole hearted cooperation and assistance extended by them to the Committee.

CHANDIGARH
THE 09th August, 2023

Sd/-
VARUN CHAUDHARY
CHAIRPERSON

SCOPE AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS

The Committee on Public Accounts of State Legislative Assembly has very important role to play in the State to ensure good governance, transparency and accountability through its recommendations and ways and means it would evolve to improve upon systems and procedures. Thus, the Committee on Public Accounts is an important monitoring/oversight Committee of the State Legislature. The scope and functions of the Committee on Public Accounts have been enumerated in Rule 231 and 232 of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly.

Committee on Public Accounts

'Rule 231.

1. As soon as may be after commencement of the first session of the Assembly, a Committee on Public Accounts shall subject to the provisions of this rule be constituted.
2. The function of the Committee shall be to examine the accounts showing the appropriation of the sums granted by the Assembly to meet the expenditure of the Government of Haryana and such other accounts laid before the Assembly as the Committee may think fit.
3. The Committee on Public Accounts shall consist of not more than nine members who shall be elected by the Assembly from amongst its members according to the principle of proportional representation by means of single transferable vote.
4. The term of office of members of the Committee shall be one year.
5. Casual vacancies in the Committee shall be filled, as soon as possible after they occur, by election in the manner aforesaid and any person elected to fill such vacancy shall hold office for the period for which the person in whose place he is elected would under the provisions of this rule, have held office.
6. In order to constitute a meeting of the Committee the quorum shall be three.
7.
 - a. The Chairperson of the Committee shall be appointed by the Speaker from amongst the members of the Committee:
Provided that if the Deputy Speaker is a member of the Committee, he shall be appointed Chairperson of the Committee:
Provided, however, that if the Chairperson of the Committee during the preceding financial year has served as a chairperson for less than two years and he is elected a member of the Committee, the Speaker may notwithstanding the first proviso or the proviso to Rule 206 (1) appoints him as the Chairperson of the Committee.
 - b. If the Chairperson is for any reason unable to act, the Speaker may similarly appoint another Chairperson in his place.
 - c. If the Chairperson is absent from any meeting of the Committee, the Committee shall choose another member to act as Chairperson for that meeting.

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8. In the case of equality of votes on any matter the Chairperson shall have a second or a casting vote.
9. The Committee may appoint one more sub-committee, each having the powers of the undivided Committee, to examine any matters that may be referred to them, and the reports of such sub-committees shall be deemed to be the reports of the whole Committee if they are approved at a meeting of the whole Committee.
10. The Committee may, if it thinks fit, make available to Government any completed part of its report before presentation to the House. Such reports shall be treated as confidential until presented to the House.
11. The Committee may, hear officials or take evidence connected with the accounts under examination. It shall be in the discretion of the Committee to treat any evidence tendered before it as secret or confidential.
12.
 - a. The Speaker, may from time to time, issue such directions to the Chairperson of the Committee as he may consider necessary for regulating the procedure and the organization of its work.
 - b. If any doubt arises on any point of procedure or otherwise the Chairperson may, if he thinks fit, refer the point to the Speaker whose decision shall be final.
13. The Committee shall have power to pass resolutions on matters of procedure for the consideration of the Speaker, who may make such variations in procedure as he may consider necessary.
14. The Committee may, with the approval of the Speaker, make detailed rules of procedure to supplement the provisions contained in these Rules.'

Functions of Committee on Public Accounts

'Rule 232.

1. In scrutinising the Appropriation Accounts of the Government of Haryana and the Report of the Comptroller and Auditor-General thereon it shall be the duty of the Committee on Public Accounts to satisfy itself-
 - a. that the money shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
 - b. that the expenditure conforms to the authority which governs it; and
 - c. that every re-appropriation has been made in accordance with provisions made in this behalf under the rules framed by competent authority:
Provided that the provision made in clause (c) above shall not apply to any accounts prior to the year 1950-51.
2. It shall also be a duty of the Committee -
 - a. to examine such trading, manufacturing and profit and loss accounts and balance-sheets as the Governor may have required to be prepared, and the Comptroller and Auditor General's report thereon;
 - b. to consider the report of the Comptroller and Auditor-General in cases where the Governor may have required him to conduct and audit of any receipts or to examine the accounts of stores and stock.'

REPORT

GENERAL

The Committee for the financial year 2023-2024 was nominated on 26th April, 2023 by the Hon'ble Speaker in pursuance of a motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 22nd February, 2023, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the financial year 2023-2024.

2. The Committee held total 26 meetings during the year at Chandigarh and other places upto 09th August, 2023 till the finalization of the Report.

Part-I

**Appropriation Accounts/Finance Accounts
of the Haryana Government
for the years
2019-20, 2020-21 and 2021-22**

Finance

Appropriation Accounts/Finance Accounts of the Haryana Government for the years 2019-20

[1] 3.3.3 Excess expenditure and its regularization:

As per Article 204 of the Constitution of India, no money shall be withdrawn from Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of the Article. Further, as per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

There was excess disbursement of Rs.153.39 crore over the authorisation made by the State Legislature under two grants during the financial year 2019-20. Major Head wise excess disbursement over the authorisation from the Consolidated Fund of State during 2019-20 is given in **Table 3.4**.

Table 3.4: Details of Major Head wise excess disbursement during 2019-20
(Rs. in crore)

Sl. No.	Grant No.	Major Head	Major Head Description	Total provision	Expenditure	Saving (-)/ Excess (+)
1	8	2059	Public Works	304.41	174.57	(-) 129.84
2	8	2216	Housing	34.81	38.69	3.88
3	8	3054	Roads and Bridges	833.56	1,086.52	252.96
	Grant No. 8	Total		1,172.78	1,299.78	127.00
1	23	2408	Food, Storage and Warehousing	427.05	453.97	26.92
2	23	3456	Civil Supplies	0.28	0.19	(-) 0.09
3	23	3475	Other General Economic Services	5.01	4.57	(-) 0.44
	Grant No. 23	Total		432.34	458.73	26.39
	Grand Total			1,605.12	1,758.51	153.39

Under the Major Head 3054, the excesses were mainly due to excess expenditure against Central Road Fund (Rs.200.77 crore), Pro-rata transfer of establishment expenses from MH 2059 (Rs.44.29 crore) and excess expenditure on District Roads (Rs.6.44 crore). Under the Major Head 2408, the excess expenditure was mainly on establishment of field staff (Rs.48.22 crore) which was of set by savings in IT and Computersation (Rs.13.46 crore), establishment of Directorate Staff (Rs.4.30 crore) and District Forum (Rs. three crore). As such, under Grant Nos.8 and 23, excess expenditure of Rs.153.39 crore was incurred during 2019-20 which was excess over the authorization made by State Legislature and required to be regularized.

Excess disbursements of Rs.41.54 crore under three Appropriations pertaining to the year 2018-19 is yet to be regularized by the State Legislature (October 2020). This is in violation of Articles 204 and 205 of the Constitution and vitiates the system of

budgetary and financial control and encourages financial indiscipline in management of public resources.

The department in its written reply stated that as under: -

Grant No. 08: (PWD B&R Department):

1. This is a case of apparent and not actual excess payment due to the accounting procedure involving a series of transfer entries involving debit and contra-debits and a mismatch between the final debits in the Head 3054 viz-a-viz the Budget provision made under the same.
2. The funds from Central Road Fund (CRF) under the head 3054, Roads and Bridges are received from Government of India (GOI) via a contra-debit (preceded by a series of transfer entries for the movement of funds from GOI to the State Government). In order for actual expenditure to stay within the amount appropriated by the legislature, the Budget provision under this Head must be in sync with the amount debited to the Head by the accounting entry. However, during 2019-20, the Budget provision under the Head 3054 was not sufficient. At the same time Budget provision was made under the counterpart head on the Capital side i.e. 5054. This created the situation of apparent excess payment because while the contra-debit to 3054 was done, the Budget allocation fell short. It is also to point out that funds under CRF were received quite late from GOI. Rs.43.02 crore were received on 03.03.2020 and Rs.157.75 Cr. were received on 31.03.2020.
3. Similarly, Establishment expenses in PWD (B&R) are booked in Major Head-2059 & then transfer entries are done into various Capital Heads against actual works. The difference of Rs.44.29 Cr. is again a case of mismatch in the provisioning and accounting and same is the case of expenditure under District Roads.
4. Therefore, this was a case of under-provisioning of funds in the appropriate Head and not excess payment. However, it is acknowledged that care has to be taken that the provisioning in the relevant Account Head has to be in accordance with the expected/estimated expenditure and the associated accounting entries. This is noted for compliance in future.

Observations/Recommendations of the Committee:

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2019-20 as shown in the para no.3.3.3 of the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2020 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

During the course of oral examination, the Committee observed that departments namely; Finance, Public Works (Buildings & Roads) and Housing have withdrawn the funds in excess to their budgetary provisions. The Committee has noted painfully that Article 205 of the Constitution of India is being violated and

the recommendations of the Committee on Public Accounts have never been implemented by the Finance Department viz-a-viz paras of excess expenditure. Even the Punjab Budget Manual is being violated. Finance Department which acts as a light house for other departments, is not following the Constitutional provisions and the recommendations of the PAC. Therefore, the Committee recommends that all the paras/grants of excess expenditure pending till date be got regularized from the State Legislature at the earliest and in cases of diversion/re-appropriation, the budget Manual be adhered to and the budget proposals should be prepared on realistic basis.

Subject to aforesaid observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2019-20 be got regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India under intimation of the Committee.

The department in its written reply stated that as under: -

Grant No. 23: (Food Storage and Warehousing, Civil Supplies and other General Economic Services)

1. In this case, Excess Expenditure is only in case of Major Head 2408 (for MH 3456 & MH 3475, saving is mentioned in the Para).

For MH 2408, a budget provision of Rs.425.55 crore was made in original Estimates during FY 2019-20 and an amount of Rs.1.50 crore was granted as Supplementary Estimate under Grant No 23 on Revenue Side (Voted). Thus, the total budget provision comes to Rs.427.05 crore during FY 2019-20. Thereafter, revised Budget Estimates of Rs. 663.16 crore was made and the R.E. was got approved by Legislature. An expenditure of Rs.453.97 crore was incurred against the R.E. Thus, an excess of Rs. 26,92,16,000/- is calculated on the original grant whereas if the expenditure is taken against the approved R.E., excess is not there.

2. The reasons for the Expenditure under the MH 2408 over and above the B.E. are provided below along with justification:

Sub-Head	Object Head	Budget Allotted	Revised Budget		Expenditure	Excess
					(Rupees in Crore)	
98-	03-DA	5.30	6.44		7.26	1.96
Field	11-Subsidy	120	241		173.19	53.19
Staff	33-Professionals	0.50	3.00		2.25	1.75
	Total Excess					56.90
	Savings					8.68
	Total Excess – Savings					48.22

03-DA: Due to increase in the rate of Dearness Allowance.

11-Subsidy: The additional Expenditure of Rs. 53.19 Cr. was on account of pending payments of previous years relating to transporters payments, depot holder margins and CONFED commission.

33-Professionals: The additional Expenditure here was on salary of contractual employees.

Observations/Recommendations of the Committee:

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2019-20 as shown in the para no.3.3.3 of the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2020 (State Finances) and also after hearing the departmental representatives, the Committee noted with pain that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

The Committee is of the view that departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularized through supplementary demands and re-appropriations etc.

The Committee has further recommended that the instructions, as issued by Finance Department from time to time in this regard, be complied with strictly in its true spirit and command in future giving utmost importance to the matter by the departments of the State Government.

Subject to aforesaid observations, the Committee recommends that the excess expenditure of the department mentioned above for the year 2019-20 be got regularized by the State Legislature in the manner prescribed under Article 205 of the Constitution of India under intimation of the Committee.

Appropriation Accounts/Finance Accounts of the Haryana Government for the years 2020-21

[2] 3.3.6 Excess expenditure and its regularization:

As per Article 204 of the Constitution of India, no money shall be withdrawn from Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of the Article. Further, as per Article 205 of the Constitution of India, it is mandatory for the State Government to get excesses over grants/appropriations regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, the regularization of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

Excess Expenditure: - An expenditure of Rs.50.94 crore was incurred against the total budget provision of Rs.29.01 crore. Thus, there was excess disbursement of Rs.21.93 crore against the budget provision of Rs.29.01 crore under Grant No. 35-Tourism during the year 2020-21. Under Major Head-3452 related to Tourism, the excess was mainly due to expenditure of Rs.35 crore incurred without budget provision against grant-in-aid to Haryana Tourism Corporation Ltd. As such under-Grant No. 35-Tourism, excess expenditure of Rs.21.93 crore incurred during the year 2020-21 was in excess over the authorization made by the State Legislature and required to be regularized.

Excess disbursements of Rs.41.54 crore under three Appropriations pertaining to the year 2018-19 and excess disbursements of Rs. 153.39 crore under two grants pertaining to the year 2019-20 are yet to be regularized by the State Legislature (August 2021). This is required as per provisions of Articles 204 and 205 of the Constitution.

The department in its written reply stated that as under: -

Grant No. 35-Tourism

1. While getting the budget approved during March, 2021, FD got Revised Estimates (R.E.) under the concerned head approved for additional amount of ₹ 35.00 crore.
2. The additional amount of ₹ 35 crore in the R.E. for Grants-in-Aid to Haryana Tourism Corporation Ltd. was arrived at by taking into account a saving of ₹ 12 crores within the revenue side and ₹ 23 crore from the capital side of the allocation of the Tourism Department
3. Ideally when a new scheme is to be operated, a few steps need to be taken such as opening of the Account Heads, and making a Budget provision in the supplementary estimates. In the current case, the step related to opening of the new Scheme was completed but by the time the request for additional funds was received in the prescribed format, the period for the supplementary Demands for Grants was already over. Therefore, the provision for additional funds was made based on the R.E., which was approved along with the Budget presented to the Legislature.
4. It can be made out that March being an extremely busy month due to budget preparations, approval and financial closure and the matter being that of the

salary of Haryana Tourism Corporation which remained un-paid for quite some time the amount had to be released. The period being that of COVID, first and second wave, made the case more compelling.

Observations/Recommendations of the Committee:

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2020-21 as shown in the para no.3.3.6 of the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2021 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

During the course of oral examination, the Committee observed that departments namely; Finance and Tourism have withdrawn the funds in excess to their budgetary provisions. Although the Committee is satisfied with the replies submitted by the Finance Department and/or on behalf of the Department namely; Finance and Tourism, however, the Committee has also desired that it should be taken care of by the Finance Department that whether it is Tourism Corporation or any other organizations, whenever they come for financial assistance, they should be given loan rather than grant and the budget proposals should be prepared on realistic basis.

Subject to the aforesaid observations, the Committee recommends that the excess expenditure of the department mentioned above for the year 2020-21 be got regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India under intimation of the Committee.

Appropriation Accounts/Finance Accounts of the Haryana Government for the years 2021-22

[3] 3.3.6 Excess expenditure and its regularization:

As per Article 204 of the Constitution of India, no money shall be withdrawn from Consolidated Fund of the State except under appropriation made by law passed in accordance with the provisions of the Article. Further, as per Article 205 of the Constitution of India, it is mandatory for the State Government to get excesses over grants/appropriations regularised by the State Legislature. Although no time limit for regularisation of expenditure has been prescribed under the Article, the regularisation of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee.

Excess Expenditure: - There was excess disbursement of Rs.63.47 crore against the budget provision of Rs.47.10 crore under One Grant No. 7-Planning and Statistics and one appropriation of Grant No. 23- Food and Supplies the financial year 2021-22. Major head-wise excess disbursement over the authorisation from the Consolidated Fund of State during 2021-22 is given in **Table 3.3.6.1**.

Table 3.3.6.1: Details of Major head-wise excess disbursement during 2021-22
(Rs. In Lakh)

Sr. No.	Grant No.	Major Head	Major Head Description	Total Provision	Expenditure	Saving (-)/ Excess(+)
1.	7 Planning and Statistics	3451	Secretariat-Economic Services	2,414.50	9,083.19	6,668.69
2.		3454	Census Surveys and Statistics	2,275.70	1,950.12	(-) 325.58
Total				4,690.20	11,033.31	6,343.11
3.	23 Food and Supplies	2408	Food, Storage and Warehousing	20.00	23.99	3.99
Total				20.00	23.99	3.99
Grant Total				4,710.20	11,057.30	6,347.10

Under the major head 3451, the excess was mainly due to more expenditure in Swarna Jayanti Haryana Institute for Fiscal Management and salary for field staff under Niti Ayog. Under the major head 2408, the excess was mainly due to actual expenditure as per order passed by Hon'ble courts in various cases. Assuch, under Grant No. 7 and 23, excess expenditure of ₹ 63.47 crore was incurred during 2021-22 which was excess over the authorization made by State Legislature and required to be regularized.

Excess disbursements of Rs.153.39 crore under two grants pertaining to the year 2019-20 and excess disbursements of Rs.21.93 crore under one grant pertaining to the year 2020-21 are yet to be regularized by the State Legislature (August 2022). This is required as per provisions of Articles 204 and 205 of the Constitution.

The department in its written reply stated that as under: -

Grant No. 07: Planning and Statistics:

In this case, expenditure was not in excess of budget provision for the overall demand for Grants for Government of Haryana. However, funds to the tune of Rs. 70 crores were re appropriated from 0Grant no. 06 to Grant no. 07, in view of the exigency

regarding releasing of funds through DBT in the account of beneficiaries by Nodal Agency “**Swarna Jayanti Haryana Institute for Fiscal Management**”, as initially funds for this purpose were placed under the Department of Economic and Statistical Affairs which didn't have the infrastructure or human resources for implementing the scheme. It is acknowledged that while the mode of re-appropriation was not as per the permissible tenets of re-appropriation of budgetary funds (and the same is noted for future compliance), the objective for which the funds were used was the same under “Swarna Jayanti Haryana Institute for Fiscal Management” as per the original allocation.

1. While getting the budget approved during March, 2022, provision was made in Revised Estimates 2021-22 under Major Head 3451 Demand Number 7-Planning and Statistics.

Grant No. 23: Food and Supplies:

1. In this case also, expenditure was not in excess of budget provision for the overall demand for Grants for Government of Haryana.
2. Funds were re-appropriated during the year under same Major Head 2408 and same Demand- 23 in view of the exigency about expenditure to be made as per Orders passed by Hon'ble courts in various cases.
3. While getting the budget approved during March, 2022, provision was made in Revised Estimates 2021-22 which was presented before the State Legislature.

Observations/Recommendations of the Committee:

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2021-22 as shown in the para no.3.3.6 of the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2022 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

During the course of oral examination, the Committee observed that departments namely; Finance, Planning & Statistics and Food & Supplies have withdrawn the funds in excess to their budgetary provisions and the budget proposals have not been prepared on realistic basis.

The Committee is of the view that departments are also not following the comprehensive instructions of the Finance Department to get the excess expenditure regularized through supplementary demands and re-appropriations etc.

The Committee has, therefore, recommended that the instructions, as issued by Finance Department from time to time in this regard, be complied with strictly in its true spirit and command in future giving utmost importance to the matter by the departments of the State Government.

Subject to aforesaid observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2021-22 be got regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India under intimation of the Committee.

Part -II
Report of the Comptroller and Auditor General
of India Performance Audit of Functioning of
Transport Department
(Report No. 4 for the year 2022)

Transport Department

[4] 2.2.2 Planning:

In order to provide efficient and effective transport services to cope with growing demands of the people, it was essential for the Transport Department to formulate appropriate policy and programmes.

Records relating to preparation of long-term/short-term plan were not available in the department. During exit conference, the department stated that short-term/long-term plans were not being prepared by the department and assured to prepare the same in future for better accomplishment of its objectives/goals. As a result, there were deficiencies in augmentation of fleet, repair and maintenance activities, operational performance and in monitoring as discussed in succeeding paragraphs.

Utilisation of budget on major components which had a bearing on operational performance is given in **Table 2.4**.

Table 2.4: Budget estimates and actual expenditure in respect of major components during 2015-20

(Rs. in crore)

Component	Budget estimate	Actual expenditure	Amount unspent (in per cent)
Purchase of chassis	700.45	157.48	542.97 (78)
Major works	475.00	459.75	15.25 (3)
Machinery and equipment	5.50	1.30	4.20 (76)
Total	1,180.95	618.53	562.42 (48)

There were 48 per cent savings against the estimated budget for purchase of chassis, major works, machinery and equipment. In absence of planning, the Department could not ensure availability of adequate road worthy bus fleet after assessing the operational requirement of buses and allotment of funds necessary to keep the bus fleet in road worthy conditions. Along with this, the delay in finalisation of procurement of bus chassis resulted in underutilisation of budget allotment, which is discussed in detail in **Paragraph 2.4.1**.

During exit conference, the department confirmed the facts and figures. However, reply of the department is awaited in this regard (January 2021).

The Department needs to improve planning and fund management.

The department in its written reply stated that as under: -

State Transport, Haryana (Operational Wing) used to purchase bus chassis from HPPC approved sources after following due procedure which involves action as under: -

- i To plan the no. of buses for procurement by the department and send it to the Govt. for consideration seeking approval at the level of appropriate Competent Authority of the Govt.

- ii After getting approval, the department prepare the tender documents along with detailed technical specifications for consideration and approval at the level of Govt./ Hon'ble Minister.
- iii Post approval the tender is invited as per Govt. guidelines.
- iv The Agenda Note is prepared and sent to the Govt. again for its approval.
- v The approved Agenda Note is sent to the O/o DGS&D, Haryana for placing it before High Powered Purchase Committee (HPPC) to take final decision on the Agenda Note.
- vi In case of approval at the level of HPPC, the supply order is issued to the approved sourc(es).

The above steps are time consuming process due to which the supply of ordered bus chassis are delayed. In the present context as per Audit observation during the period year 2015-16 to 2019-20, it is admitted that proper planning was not made by the department resulting in the supply of ordered bus chassis as per the decision of the HPPC.

Similarly diesel engine specification could not be finalized during year 2016 due to introduction of two types of technology in engine category (Selective Catalytic Reduction (SCR) Technology & Exhaust Gas Recirculation (EGR) Technology).

Even during year 2017-18 supply order was issued to HPPC approved source M/s. Ashok Leyland Ltd. for the supply of 300 standard bus chassis, however as per records out of 300 ordered bus chassis the department accepted to take supply of 75 bus chassis only and the delivery of 225 bus chassis was withheld by the department in view of getting the lower quoted price from the same firm M/s. Ashok Leyland Ltd. in the current tender during that period (August 2017) and HPPC in its meeting dated 01.08.2017 allowed the department to purchase 150 buses from Ashok Leyland Ltd.

Moreover the department had planned and got it finalized at the level of HPPC to procure only 150 mini buses (BS-IV emission norms) to provide better and more travelling facilities to Women especially girls students during December 2021.

Year wise detail of no. of buses of Haryana Roadways beginning 2015-16 to 2019-20 is as under:-

Sr. No.	Year	No. of buses held in the beginning of year	Scrapped no. of buses	Purchased No. of buses	Net no. of Buses.
1	2015-16	4212	184	300	4328
2	2016-17	4208	279	450	4379
3	2017-18	4122	249	---	3873
4	2018-19	4142	482	----	3660
5	2019-20	3843	419	100	3524
	TOTAL	-	1613	850	-

From the above detail it is admitted that the budget provision for ₹ 700.45 Crore during the period year 2015-16 to 2019-20 could not be utilized due to less no. of procurement of bus chassis and consequently under-utilization of the budget.

However with the normalization of situation after severe impact of Covid-19 pandemic, in Jan/Feb 2022, decision was taken to speed up the procurement of buses taking into consideration the population of Haryana as the base factor and following proposals are approved at the level of Govt./HPPC, as per details given below:

- (i) Sanctioned Bus fleet increased from 4500 to 5300 with approval of Govt. and F.D. during June/July 2022.
- (ii) 1000 Standard non-AC buses approved for purchase by HPPC in Oct'22.
- (iii) 150+3 (Complimentary) HVAC buses approved for purchase by HPPC in Oct' 22.
- (iv) 125+3 (Complimentary) Mini buses approved for purchase by HPPC in Oct' 22.
- (v) 375 no. of electric buses approved for purchase by HPPC on 31-03-2023 under Gross Cost Contract (GCC) model.

The budget provided by the Govt. during the financial year 2022-23 amounting ₹ 130.00 + ₹350.00 = ₹ 480 Crore for the purchase of bus chassis / fully built up buses was taken care of and by the end of financial year 2022-23 sanction order for more than ₹ 422.15 Crore was issued for releasing of payment to Govt./ HPPC approved sources/HREC as per detail below:-

Sr. No.	No. of bus chassis / buses approved by HPPC	Supply order issued dated	Sanction order dated release payment.	Sanction fund issued for of	Sanction fund amount (In ₹)
1	1000 standard bus chassis	15.11.2022	399		82,99,20,000
2	1000 fully bus body fabrication	18.11.2022	404		49,49,00,000
3	125 Mini bus chassis	14.11.2022	125		15,63,36,125
4	125 fully bus body fabrication	14.11.2022	125		11,63,14,375
5	150 HVAC bus chassis	14.11.2022	81		23,14,70,055
6	150 HVAC bus body fabrication	14.11.2022	Nil		Nil
7	TOTAL				1828940555
	Total value ₹ 182.90 Crore approx.				

Moreover against the supply order of 809 of bus chassis in favor of HPPC approved sources M/s. Tata Motors Ltd., and M/s. Ashok Leyland Ltd., the following amount were transferred to HREC, Gurugram as per detail given below:-

Sr. No.	No. of bus chassis / buses approved by HPPC	Supply order issued dated	Sanction fund order issued dated for release of payment.	Sanction fund amount (In ₹)
1	809 bus chassis and bus body fabrication	09.07.2021	04.01.2023	494738698
2			27.02.2023	1106331516
3			10.06.2022	791437500
	TOTAL			2392507714
	Total value ₹ 239.25 Crore approx.			

The total funds released during the financial year 2022-23 is **₹ 182.90 Crore + ₹ 239.25 Crore = ₹ 422.15 Crore.**

From the above table, it is evident that approx. 88% of budget has been release in the financial year 2022-23.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired the department to provide the copy of the plans of short term as well as long term for further consideration of the Committee.

[5] 2.2.3 Diversion of funds:

Haryana Roadways Engineering Corporation (HREC) was established to fabricate bus bodies of various depots of Haryana Roadways. The purchase of bus chassis are finalised by High Powered Purchase Committee (HPPC) and processed by Director, State Transport, Haryana, Chandigarh (DST) and bus chassis are delivered from the chassis manufacturer directly to HREC for body fabrication work and subsequently completed buses for operation are delivered to depots as per allocation done of DST Haryana.

The Jawahar Lal Nehru Urban Renewal Mission (JNNURM) scheme, in which only Faridabad was covered in Haryana, was launched on 3 December 2005 and closed on 31 March 2014. Rs. 32.02 crore were received by Transport Department during the period between April 2008 and February 2014 for specific purposes i.e. purchases of buses under JNNURM (Rs. 8.50 crore), purchase of electric bus Ticketing Machine (Rs. one crore), computerisation of bus stand (Rs. 0.92 crore), purchase of Compressed Natural Gas (CNG) Buses (Rs. 4.41 crore), etc. These funds were parked in the books of HREC from time to time to avoid lapse of these funds at the end of each financial year. As of 31 March 2019, HREC had balance of Rs. 32.02 crore which were kept in fixed deposits with banks as given in **Appendix-I**.

During 2019-21, out of Rs. 32.02 crore, an amount of Rs. 21.97 crore was spent by HREC on behalf of Transport Department for purchase of computer hardware, purchase of AC Volvo Buses, mobilization advance of Mercedes Benz buses and mini buses as given in **Appendix II**.

Audit observed (August 2021) that funds of Rs. 32.02 crore were received for specific purpose during the period between April 2008 and February 2014 in which Rs. 21.97 crore were utilised between May 2019 and June 2020 by diverting the funds for the purpose other than for which the grant was made. Reasons for not utilizing the funds in time and diverting the funds for the purpose other than for which the grant was made were not available on the record. Unspent balance which is required to be returned to the grant sanctioning authority along with interest is still lying in fixed deposits.

Copies of sanctions and utilization certificates for these funds were sought in August 2021 and again in January 2022 from the office of Director, State Transport, Haryana, Chandigarh. However, the information was not received. Consequently, the linking of these unutilized funds to sanctions and utilization certificates for relevant grants could not be examined in Audit.

During exit conference, the department assured that matter would be examined under intimation to audit. No further response from the department communicating results of examination has been received (January 2022).

The department needs to take steps to prevent diversion of funds and ensure that funds are utilised only for the specific purpose for which the funds were received.

The department in its written reply stated that as under :-

Haryana Roadways Engg. Corporation was established in 1987 with an object of fabrication of the buses mainly of transport department Haryana.

As per the PAG observation, funds of Rs.32.02 crore were received for specific purpose during the period between April 2008 and February 2014 in which Rs. 21.97 crore were utilized between May 2019 and June 2020 by diverting the funds for the purpose other than for which the grant was made.

On the above, it is submitted that utmost care was taken by HREC while making the payments on behalf of Transport Department. It is imperative to add that a sum of Rs. 21.97 Crores was released/incurred by HREC as per the directions of the Transport Department.

Detailed Purpose of utilization of funds

Sr. No.	Particulars	Month of receiving	Amount (in crore)	Amount utilize for specific purpose.
1	Purchase of Electric Bus Ticketing Machine and Computerisation of Bus Stand	April 2008	1.00	Yes
2	Computerisation of Haryana Roadways, HREC	April 2009	0.92	Yes
3	Purchase of Buses under JNNURM Scheme (15 No. AC Volvo low floor buses)	December 2009	1.45	Yes
4	Purchase of Buses under JNNURM Scheme (15 No. AC Volvo low floor buses)	December 2009 to March 2013	7.05	Yes
5	30 per cent share of department for purchase of buses under JNNURM Scheme	April 2010 to March 2013	1.90	Yes

6	Balance amount received for chassis during the year 2013-14	May 2010 to March 2013	0.76	Yes
7	Purchase of workshop machinery and equipment for the workshop of Haryana Roadways	April 2009	0.25	No
8	Three Silent Generating sets	April 2009	0.25	No
9	Four wheel balancing machine 02 ETP	April 2009	0.15	No
10	Purchase of 50 nos. of CNG Buses including Fabricated cost	April 2009	4.41	Yes
11	Payment of consultancy charges	April 2010	1.96	No
12	E-Ticketing machines	May 2011	4.25	Yes
13	Work of face lifting of Government Buildings received funds on the recommendation of 12 th Finance Commission	February 2010 to February 2014	6.67	No
14	Fabrication of buses	May 2010	1.00	Yes
	Total		32.02	

HREC received fund i.e Rs 32.02 cr. Out of this Rs 15.76 cr has been utilized for the purpose for which grant was released & Rs. 16.26 cr. has been spent/diverted & diversion of funds have been done with the approval of appropriate Competent Authority

Here it is imperative to add that HREC is making provision of interest @ 6% per annum as per FD's instructions no. 28/43/201-1B& C dated 09.03.2011 on the surplus funds parked by Transport Department. So, there is no question arise that there is any loss of interest being caused to the State Ex-Chequer by parking of fund with HREC. As on date, HREC has owe to Transport Department, a consolidated sum (Principle and Interest) of Rs. 32.38 crores as per audited balance sheet for the FY 2021-22 and the audit observation raised by C&AG has been discussed thoroughly in the 146th Board of Directors meeting held on 04.05.2023 and as per directions of Principal Secretary, Transport Department, a committee under the Chairmanship of Chief Accounts Officer, HQ have been constituted vide office memo no. 476-501 dated 19.05.2023 for verify, examine and reconcile the documents w.r.t. the parking of funds and get authenticated the amount of (Principle and Interest).

Further, it is ensured that as per the report of the Committee, every single penny of principle as well as interest will be refunded back to the Transport Department to get it deposited into Govt. receipt head.

It is also brought to the notice of the Audit that now Department has stopped the practise of parking of funds with HREC and all out efforts are being made that only the funds are being released to HREC which are genuinely required in a particular Financial Year related to fabrication work as well as payment of chassis on behalf of Transport Department.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired the department to provide the complete details of the funds spending as well as the funds not spent alongwith the reasons for non-spending the same column-wise at the earliest possible.

The Committee has further desired the Finance Department to keep close watch in the matter under intimation of the Committee.

[6] 2.3.2.1 Fleet strength and age profile:

The State Government had prescribed (May 2013) that buses which were eight years old and had covered seven lakh kms should be condemned. In case of premature condemnation of buses, permission of State Government was required. Roadways had a fleet strength of 3,592 buses as of March 2020. Summarised details of the fleet strength and age-profile of the buses of the roadways during the five years (2015-20) as well as number of break downs, cost of repair and maintenance and average cost of repair per bus is given in **Table 2.6**.

Table 2.6: Year-wise details of the fleet and age profile of the buses

Sr. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
1.	Total No. of buses at the beginning of the year	4,212	4,208	4,122	4,142	3,843
2.	Additions during the year	180	193	269	183	168
3.	Buses scrapped during the year	184	279	249	482	419
4.	Buses held at the end of the year (1+2-3)	4,208	4,122	4,142	3,843	3,592
5.	Average number of buses	4,210	4,165	4,132	3,993	3,718
6.	Number of buses more than eight years old (out of Sr. No. 4)	82	102	194	220	582
7.	No. of break downs	4,118	5,034	4,817	4,784	4,841
8.	Cost of repair and maintenance (Rs. in lakh)	8,392.75	8,733.18	8,347.15	7,817.8	8,072.26
9.	Average cost of repair and maintenance per bus (Rs. in lakh) (8/5)	1.99	2.10	2.02	1.96	2.17
10.	Average number of breakdowns per bus (Sr.No. 7/Sr.No.5)	0.978	1.209	1.166	1.198	1.302

As evident from the above table, the average number of buses declined gradually from 4,210 in 2015-16 to 3,718 in 2019-20. Also, the number of buses more than eight years old increased gradually from 82 to 582 during the period 2015-20. Average cost of repair increased from Rs. 1.99 lakh to Rs. 2.17 lakh per bus during the corresponding period. As a consequence of increased overage fleet, average number of breakdowns increased to 1.3 per bus during the period reflecting an increase of 33.13 per cent over breakdown per bus from 2015-16. The effective kilometres covered by the buses decreased from 4,601.87 lakh kms in 2016-17 to 3,701.41 kms in 2019-20.

During the period 2015-20, the State Government sanctioned Rs. 700.45 crore for purchase of chassis and fabrication of bus bodies but department could utilize only Rs. 157.48 crore from the said amount. The main reason for non-induction of new fleet was the department's indecisiveness and failure to finalise technical specifications as detailed in subsequent **Paragraph 2.4.1**.

During exit conference, the department had confirmed the facts and figures and stated that time period for decommissioning of the buses had been revised to 10 years in place of eight years for meeting social obligations specifically to ferry girl students of Government Schools as per new initiative of Government of Haryana where daily travelling is not expected to be too much and is within capacity of these old buses. The reply of the department was not relevant to the audit issue which related to increased cost of repairs and breakdowns for overage buses being used in regular operation in addition to short distance trips.

The department in its written reply stated that as under: -

It is admitted that during year 2015-16 to year 2019-20, adequate no. of new buses could not be added due to a no. of factors such as

- i. Non-finalization of tender specifications. (Diesel engine specification could not be finalized during year 2016 due to introduction of two types of technology in engine category (Selective Catalytic Reduction (SCR) Technology & Exhaust Gas Recirculation (EGR) Technology).
- ii. Non-decision at the level of Competent Authorities of the deptt./Govt./HPPC. (During year 2017-18 supply order was issued to HPPC approved source M/s. Ashok Leyland Ltd. for the supply of 300 standard bus chassis, however as per records out of 300 ordered bus chassis the department accepted to take supply of 75 bus chassis only and the delivery of 225 bus chassis was withheld by the department in view of getting the lower quoted price from the same firm M/s. Ashok Leyland Ltd. in the current tender during that period (August 2017) and HPPC in its meeting dated 01.08.2017 allowed the department to purchase 150 buses from Ashok Leyland Ltd.)
- iii. Alternate proposals of deptt/Govt. to induct buses under "KM Scheme during the period.

Due to above factors, the old buses were continued to operate on-routes for providing travelling facilities to general public though there were a no. of buses which could have been condemned as per criteria but were not condemned in order to continuous operation of old buses beyond age criteria of buses of 8 years to meet out the passengers' requirements.

The increase in age of buses from 8 yrs. to 10 yrs. resulted in huge expenditure on account of repairs is rightly observed by Audit, to make these old buses roadworthy. Similarly non-addition of adequate no. of new buses also brought an impact on the effective Kms covered, as old buses were not roadworthy for long routes operations along with not encouraging potential passengers to use old buses when other transport alternatives are available with more comfortable travelling experience

With the normalization of situation after severe impact of Covid-19 pandemic, in Jan/Feb 2022, decision was taken to speed up the procurement of buses taking into consideration the population of Haryana as the base factor and following proposals are approved at the level of Govt./HPPC, as per details given below:

- (i) Sanctioned Bus fleet increased from 4500 to 5300 with approval of Govt. and F.D. during June/July 2022.
- (ii) 1000 Standard non-AC buses approved for purchase by HPPC in Oct' 22.
- (iii) 150+3 (Complimentary) HVAC buses approved for purchase by HPPC in Oct' 22.

- (iv) 125+3 (Complimentary) Mini buses approved for purchase by HPPC in Oct' 22.
- (v) 375 no. of electric buses approved for purchase by HPPC on 31-03-2023 under Gross Cost Contract (GCC) model.

With the addition of above-mentioned new buses, in next 5-6 months it is expected that effective KMs covered will increase significantly. Similarly with induction of new buses, cost of repair would be on lower side and number of break downs would also be improved.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired to know as to who is/are responsible for the delay in the purchasing of the buses containing therein the details as to when the specifications were finalized; how much time has been taken by the High-Powered Purchase Committee; who much time has been taken by the department to place the said order. A detailed reply be submitted at the earliest possible for further consideration of the Committee.

[7] 2.3.2.4 Recovery of cost of operations:

The Roadways was not able to even recover its cost of operations. During the period 2015-20, the net loss per km showed an increasing trend with the recovery of cost of operations remaining stressed year after year. Details of cost of operation per km, earning per km and Net loss per km is depicted in **Table 2.1** for the period 2015-20.

Department had not been able to recover the cost from its earning by running the fleet during the period 2015-20. The net loss per km had increased from Rs. 10.61 per km to Rs. 23.62 per km during the corresponding period due to increase in manpower cost per effective km (**Paragraph 2.6**) and fare not being commensurate to cost of operation (**Paragraph 2.7**).

During exit conference, the department had confirmed the facts and figures.

The department in its written reply stated that as under: -

The department used to purchase new buses taking into consideration

1. The requirement of depots of Haryana Roadways.
2. To replace old and condemned buses.
3. Replacement and addition of buses as per sanctioned bus fleet strength of State Transport, Haryana.

The observation of Audit Party that during the period year 2015 to year 2020 the loss per km showed as increasing trend is admitted due to the following factors:-

- (i) Non-finalization of tender specifications. (Diesel engine specification could not be finalized during year 2016 due to introduction of two types of technology in engine category (Selective Catalytic Reduction (SCR) Technology & Exhaust Gas Recirculation (EGR) Technology).

- (ii) Non-decision at the level of Competent Authorities of the deptt./Govt./HPPC. (During year 2017-18 supply order was issued to HPPC approved source M/s. Ashok Leyland Ltd. for the supply of 300 standard bus chassis, however as per records out of 300 ordered bus chassis the department accepted to take supply of 75 bus chassis only and the delivery of 225 bus chassis was withheld by the department in view of getting the lower quoted price from the same firm M/s. Ashok Leyland Ltd. in the current tender during that period (August 2017) and HPPC in its meeting dated 01.08.2017 allowed the department to purchase 150 buses from Ashok Leyland Ltd.)
- (iii) Alternate proposals of induction of buses under KM Scheme etc.
- (iv) Shifting of emission norms from BS-IV to BS-VI during year 2019-20 which effected the planned procurement by department during 2017-18 & 2018-19.
- (v) Diesel prices have been increased significantly from ₹ 45.45 per Ltr. in the year 2015-16 to ₹ 86.00 per Ltr. approx. in the year 2023-24.

Due to decreasing bus fleet, the operational / overall expenditure continued to increase during the period. The increase in salary / wages components after 7th Pay Commission (Year 2016-17), gradual increase in Diesel rates, Applicability of Toll Taxes etc. are other factors reflecting in the increasing trend of operational / overall expenditure and consequently the net loss per KM increased from Rs. 10.61 per KM to Rs. 23.62 per KM.

Now, to mitigate the high expenditure, The department initiated to purchase the following buses:-

- (i) 1000 Standard non-AC buses approved for purchase by HPPC in Oct'22 meeting all CMVR requirements.
- (ii) 150+3 (Complimentary) HVAC buses approved for purchase by HPPC in Oct' 22 meeting all CMVR requirements.
- (iii) 125+3 (Complimentary) Mini buses approved for purchase by HPPC in Oct' 22 meeting all CMVR requirements.
- (iv) 375 no. of electric buses approved for purchase by HPPC on 31-03-2023 under Gross Cost Contract (GCC) model meeting all CMVR requirements.

The efforts of the department as mentioned above has resulted the addition of following nos. of buses till 15.05.2023 as per detail given below:

- (1) 524 BS-VI standard non-AC buses supplied by Tata Motors Ltd.
- (2) 450 BS-VI standard non-AC buses supplied by HREC, Gurugram.
- (3) 125+3 Mini BS-VI standard non AC buses supplied by VECL.

The remaining ordered buses except e-buses are expected to be inducted in its fleet by the end of July 2023.

Similarly 375 nos. of electric buses are expected to be inducted in State Transport, Haryana by December 2023 / January 2024.

With the addition of more than 2000 buses by December 2023 / January 2024, the overall expenditure of State Transport, Haryana will decrease substantially due to increase in covered mileage and decrease in repair / maintenance cost of new buses.

State Transport, Haryana is the main Public Transport in State of Haryana for providing affordable and economical transport facilities to public in which profit angle is not the criteria for providing transportation facilities that is why the department / Govt. has not increased the fare structure proportionate to the increase in inflation during the period year 2015-16 to till date.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired that a copy of the technical specifications approved for the electrical buses be provided to the Committee alongwith the comparison with the other States viz-a-viz cost per kilometer at the earliest possible for further consideration of the Committee.

[8] 2.3.2.6 Fuel efficiency and targets:

Fuel efficiency is defined as the average kms run by a vehicle per litre of fuel consumed. The State Transport Department held various meetings between December 2015 and May 2018 under Chairmanship of Additional Chief Secretary to Government of Haryana, Transport Department in which Director, State Transport (DST) along with other officers of the department participated and DST reiterated its orders that the Kilometer Per Litre (kmpl) below five for ordinary buses would not be accepted at any cost. The details are given in **Appendix III**.

Average consumption of diesel for all depots of Haryana Roadways slightly improved from 4.73 kmpl in 2018-19 to 4.79 kmpl in 2019-20. The average consumption of diesel in test-checked depots of Haryana Roadways ranged between 4.67 and 4.97 kmpl during the period 2015-20.

On assessing the performance of selected eight depots on fuel efficiency, it was observed that out of eight selected depots, only Kurukshetra depot had achieved the target of five kmpl during the period 2015-20 while four¹⁰ depots achieved desirable target for one to two years only. Out of these four depots, Faridabad and Karnal depots had achieved 5.16 kmpl in 2015-16 and 5.17 kmpl in 2018-19 respectively. Gurugram and Kaithal depots had achieved targets in 2016-18 and in 2015-17 respectively. Three depots did not achieve the targets in any of the years from 2015 to 2020. Excess consumption of diesel of 39.86 lakh litres valuing Rs. 21.68 crore during the period 2015-20 was assessed in test checked depots against minimum benchmark.

Further, it is seen that universal targets of kmpl were fixed for all depots without any analysis or study of data related to operational conditions in a depot in terms of age profile of fleet of buses, congestion encountered and other relevant factors. Fixing of such universal targets do not assist in monitoring against objectives of enhancing achievable operational efficiencies.

The data for all India Fuel Efficiency was available for the period 2015-16 to 2017-18 and roadways of other States performed better. An illustrative position for the period 2015-16 to 2017-18 is provided in **Table 2.11**.

Table 2.11: Details of performance of Haryana Roadways as well as all India Best performer

Year	Haryana Roadways (kmpl)	Rank	All India Best performer (kmpl) (Name of STU)
2015-16	4.74	17 th	5.62 {Tamil Nadu State Transport Corporation (Kumbakonam)}
2016-17	4.75	20 th	5.68 {Tamil Nadu State Transport Corporation (Kumbakonam)}
2017-18	4.74	18 th	5.69 {Tamil Nadu State Transport Corporation (Kumbakonam)}

Source : State Transport Undertakings Profile and Performance Report prepared by Central Institute of Road Transport, Pune.

As evident from the table that in the All India Fuel efficiency (in kmpl) on gross Kms, rank of Haryana Roadways slipped from 17th (2015-16) to 20th (2016-17) and it improved to 18th in 2017-18 while the Tamil Nadu State Transport Corporation (Kumbakonam) topped the tally with 5.62 kmpl, 5.68 kmpl and 5.69 kmpl during 2015-16, 2016-17 and 2017-18 respectively.

Further, among the neighbouring States, Uttar Pradesh State Road Transport Corporation achieved 5.2, 5.24 and 5.25 kmpl during 2015-16, 2016-17 and 2017-18 respectively. Similarly, Rajasthan State Road Transport Corporation also achieved 5.00, 5.06 and 5.10 kmpl during the corresponding period respectively.

During exit conference (3 December 2021), the department agreed with the above mentioned facts and stated that instructions would be issued to take necessary steps by concerned depots for improvement in kmpl. Further, the department has also assured to fix different norms as per road conditions of the State and other circumstances.

The department in its written reply stated that as under: -

The fuel efficiency depends upon a no. of factors such as:-

- (i) Road condition in that area.
- (ii) Age of the bus(es) for on-route operation .
- (iii) Operational areas like urban, sub-urban, village, inter-city, Intra-city area etc.
- (iv) Driving habit of the bus drivers.
- (v) Physical conditions of the bus(es) like engine conditions, Fuel Injections pumps, injectors, Gear Box etc.

To improve KMPL in depots, regular meetings are held at the level of Additional Chief Secretary, Transport Department or Director State Transport Haryana and targets are fixed depot wise to improve KMPL in the interest of department/Govt. The depots tries to meet the KMPL targets by regular monitoring by depot management. However several factors mentioned above at (i) to (v) plays a significant role to have desired KMPL.

Further the fuel performance of All India basis, show that different KMPL is recorded while operation of buses in different areas as under:-

Area	Average KMPL(All India)
Rural Area	5.07
Hilly Area	4.03
Urban Area	3.99
Average	4.91

Similarly the KMPL of other STUs are also checked to compare the KMPL of State Transport, Haryana as tabulated below:

Sr. No.	Description	Haryana	KDTC	OSRTC	TSRTC (Urban)	BMTC	HRTC	CTU
1.	KMPL	4.87 (for the year 2022-23)	4.00	4.87	4.57	3.75	3.75	4.80

The above data has been fetched from the report of Central Institute of Road Transport (CIRT), Pune for the year 2019-20. From the above it is evident that Haryana is fairly placed if compare to other STUs.

Further, to have better fuel efficiency, the department time to time fixes KMPL targets. Presently targeted fuel efficiency is as under:-

Sr. No.	Types of Routes	KMPL Targets
1	Inter State Routes	5.1
2	Inter District Routes	4.9
3	Local/Villages/City Routes	4.7

During review of working result of depots of Haryana Roadways, if any non-satisfactorily parameter are observed, the explanation of concerned GMs are called and even in some cases the General Managers are attached with HQ for training in different aspects of working in an organization in a professional manner. The letter issued to GM, HR, Jhajjar and Yamuna Nagar dated 10.02.2023 is attached at **Annexure- E**.

Regular efforts are made by the department to have better fuel efficiency in order to save Govt. money.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired that an afresh updated reply with details reasons specially with regard to District Gurugram be supplied containing therein the latest status of mileage and as to what we are able to achieve be supplied at the earliest possible for further consideration of the Committee.

[9] 2.3.2.7 Missed kilometers:

The total Kilometers (kms) planned to be operated by Roadways buses (including Hired buses on kms scheme) on the allotted routes for a particular period are known as scheduled kms while the distance actually covered by Roadways buses to earn revenue is known as 'Effective kms'. The Roadways attimes is not able to operate the full number of routes and trips as scheduled. The distance of such trips which could not be operated is known as 'Missed kms'.

During scrutiny of records in test-checked depots, audit observed that the scheduled kms were not fully operated by Haryana Roadways buses (including Hired buses on kms scheme). Details of scheduled kms as per available buses, effective kms, missed kms, percentage of missed kms and amount not realised¹¹ on account of missed kms are given in **Table 2.12**.

Table 2.12: Details of scheduled kms, effective kms and missed kms and amount notrealised due to missed kms

Name of Depots	Scheduled kms	Effective kms	Missed kms	Percentage of missed kms to Scheduled kms	Amount not realised (Rs. in crore)
	(In lakh)				
	1	2	3 (1-2)	4	5
Ambala	1,195.02	1,115.34	79.68	6.67	6.09
Faridabad	665.09	643.94	21.15	3.18	1.65
Gurugram	1,091.79	881.25	210.54	19.28	33.64
Kaithal	852.79	773.70	79.09	9.27	6.58
Karnal	1,235.52	962.55	272.97	22.09	27.72
Kurukshetra	171.29	167.11	4.18	2.44	0.32
Panchkula	102.16	98.27	3.89	3.81	0.16
Yamunanagar	993.37	889.61	103.76	10.45	10.76
Total	6,307.03	5,531.77	775.26	12.29	86.92

Audit observed that the test checked depots could not realise Rs. 86.92 crore due to non-operation of 775.26 lakh scheduled kms. These missed kms were mainly due to decrease in fleet in operation (**Paragraph 2.3.2.1**), under-utilisation of fleet available for operation (**Paragraph 2.4.3**) and prolonged detention of buses in the workshops (**Paragraph 2.5.2**).

During exit conference, the department confirmed the facts and figures. The department had also communicated its desire to give a detailed reply which hasnot been received (December 2021).

The department in its written reply stated that as under: -

In the reply of audit para it is apprised that this office has observed State Transport Undertakings profile and performance 2019-20 (CIRT). In which detail of missed kms during the period 2019-20 of following State Transport Undertakings is as down under.

Name of STU	Missed Kms (In lacs)	Percentage
UPSRTC	1990.45	12.15
DTC	294.47	11.45
RSRTC	658.38	11.39

It is cleared that other STUs have also missed kms at high rate. In the reply of audit para.

1. **GM Ambala** has informed that during the period of 2015-16, 2016-17, 2017-18, 2018-19, 2019-20 his depot had the following reasons of missed kms.

- 1- Shortage of drivers.
- 2- Riots due to Dera Sacha soda.
- 3- 18 days strike in October-November 2018.
- 4- Stoppage of over time in 2018 due to that driver had got short.
- 5- Continuously shortage of new buses in fleet.

2. **GM HR Kaithal** has informed that his depot had shortage of drivers in 2015-16 was 18, 2016-17 was 27, in 2017-18 was 41, in 2018-19 was 89 and in 2019-20 was 84. Thus due to the continuously shortage of drivers kms were disturbed.

3. **GM HR Karnal** has informed that their depot had covered 3,44,223 more kms than the target. Due to strike from 16 October 2018 to 2 November 2018 9 lac kms were disturb. Stoppage of over time in 2018 by giving compensatory to drivers and conductors. The rotations were also affected. Due to this 4901034 less kms covered from 2018 to 2020. Furthermore it is also brought to your kind notice the schedule kms shown in the software is more than the actual which should be according to the fleet strength.

4. **GM HR Kurukshetra** has informed that during 2019 to 2020 there were 52 buses detained in the workshop, out of which three buses detained for 6 months due to accident. All routes of the depot had been rationalized because of stoppage of over time that is why kms had been missed. 4 lac kms had been missed due to the corona epidemic.

5. **GM HR Faridabad** has informed that

1. His depot had old CNG buses in 2015-16. Due to the shortage of technical staff. These buses were mostly detained in the workshop and due to jam in Faridabad kms were also missed.
2. In 2017-18 this depot had stopped operation of buses on Shimla, Kotdwar, Ramnagar, Bharatpur and Alwar routes due to less receipt against the target. These schedule kms were also come in missed kms because route permits had deposited in RTA office.
3. There were continuously jam in Faridabad due to constructions work of NH2 and other bridges. Due to that Kms were also missed.

6. **GM HR Gurugram** has informed that

1. From 2015 to 2020 Gurugram city had been introduced city bus service. Due to jam condition and rotations of 100 to 145 kms utilisation of buses were affected. To promote city bus service long interstate and long routes were stopped. That is why kms missed.
2. In 2018 after strike over time was stopped due to this kms were missed. In 2020 operation of buses was totally closed due to corona epidemic.

7. GM HR Panchkula has informed that

- 1- 2018-19 due to the shortage of drivers kms were missed.
- 2- Due to stoppage of over time driver-conductors were given compensatory rest kms were missed.
- 3- 20 days strike from 16.10.2018 to 02.11.2018 and 08.01.2019 to 09.01.2019 affected the operation of buses.
- 4- Due to the shortage of buses was also affected the kms.

8. GM HR Yamunanagar has informed that

- 1- In 2015-16 due to the shortage of drivers, National and departmental strike, breakdown of buses and accidents kms were missed.
- 2- In 2016-17 due to the shortage of drivers, National and departmental strike, breakdown of buses, accidents and Jat agitation kms were missed.
- 3- In 2017-18 due to the shortage of drivers and conductors, breakdown of buses, accidents and Dera Sacha Souda agitation kms were missed.
- 4- In 2018-19 due to the shortage of drivers and conductors, 18 days departmental strike, breakdown of buses, accidents and stoppage of over time kms were missed.
- 5- In 2019-20 due to the shortage of conductors, breakdown of buses, accidents, stoppage of overtime and complete lockdown due to corona epidemic kms were missed.

The Committee has desired that the basis of scheduled kilometers planning intimated and the reply of the General Manager, Haryana Roadways, Karnal be clarified at the earliest possible for further consideration of the Committee.

[10] 2.3.3 Operation of Volvo Buses by Gurugram Depot

Gurugram depot had 20 Volvo buses in its fleet for operation between Gurugram and Chandigarh during 2015-18 and 17 Volvo buses during 2018-20. Three Volvo Buses were condemned during 2017-18. The performance of these Volvo Buses including number of buses, receipt and expenditure, kms operated are given as detailed in **Table 2.13**

Table 2.13: Details of receipt and expenditure and kms operated by the Volvo buses

	2015-16	2016-17	2017-18	2018-19	2019-20
Number of buses	20	20	20	17	17
Traffic receipt (Rs. in lakh)	2,167.01	2,124.36	2,213.60	1,840.17	1,543.92
Total expenditure (Rs. in lakh)	1,940.25	1,909.61	1,849.88	1,697.93	1,627.99
Total kilometers operated (in lakh)	35.97	32.94	32.10	25.56	23.73
Profit/loss (Rs. in lakh)	226.76	214.75	363.71	142.25	(-) 84.07
Kilometer run per bus per day	493	451	440	412	382

Source: Data supplied by Gurugram depot.

Profit from operation of these Volvo Buses increased from Rs. 2.27 crore to Rs. 3.64 crore during 2015-18. It declined to Rs. 1.42 crore in 2018-19 and it incurred a loss of Rs. 0.84 crore in 2019-20. Operation of these buses decreased from 493 kms per bus per day to 382 kms per bus per day which affected the delivery of service to the people as well as operational and financial performance. The reasons amongst others for decline in kms per bus per day from 2015-16 to 2019-20 included longer detention in workshop due to break-downs/maintenance, non-deployment and State wide strike in 2018.

Audit observed that receipts per km ranged between Rs. 60.25 and Rs. 72.01 with average of Rs. 65.80 during 2015 to 2020. Contrarily, the expenditure per km ranged between Rs. 53.94 and Rs. 68.61 during 2015 to 2020 with average expenditure of Rs. 60.05 per km. The rate of increase in revenue per km during the period 2015-20 was eight per cent and corresponding increase in expenditure per km was 27 per cent. This had adversely impacted the financial viability of operation of these services which was linked to decrease in operational performance as reflected in decline of km run per bus per day from 493 in 2015-16 to 382 in 2019-20.

Further, during scrutiny of records (bin cards) in respect of Volvo buses, it was seen that various parts were replaced in seven Volvo buses at frequent intervals. These parts included fuel tank, alternator, engine fly wheel assembly, track rod, turbocharger, valve, brake housing, inter-cooler and compressor with cost ranging between Rs. 0.53 lakh and Rs. 1.61 lakh per part and these were replaced two to four times between seven days and 487 days. Most of these parts¹² had been replaced within short period.

The depot failed to provide documentary evidence of replacements covered by warranty and justification for early replacement. No reason was provided by the department for decrease in operational efficiency from 493 kms per bus per day to 382 kms per bus per day.

During exit conference, the department assured to look into the matter and to give a detailed response thereupon. No response has been received from the department (December 2021).

The department in its written reply stated that as under: -

It is right that 20 nos. of Volvo buses were inducted in the fleet of Haryana Roadways, Gurugram in the year 2012. At the time of induction of 20 nos. of Volvo buses, there was no facility in the workshop for repair and maintenance of these buses. For repair and maintenance of these buses, BNT Motors, Delhi (authorized Service Centre of Volvo) was given the responsibility of repair & maintenance under Annual Maintenance Contract (AMC) by DST for a period of 03 years (from year 2012 to year 2015) for 15 Volvo buses. Similarly AMC for another 02 Volvo buses (for the period year 2012 to year 215) was given.

After the contract period of AMC was over, the repairing work of Volvo buses were carried out on work order basis by BNT Motors, being only authorized Service Centre of Volvo in the area.

The observation of Audit that traffic receipt, operated KMs., profit started decreasing during year 2018-19 and year 2019-20 are due to following factors:-

- (i) The Volvo buses started requiring more repairs due to age (more than 05 years of age) as in the initial 02 to 03 years of buses, the repairing cost are less as compared to old age uses, which results in less KMs covered by Volvo buses after year 2018 onwards, due to detention of buses for repair.
- (ii) As all are aware that during end of Feb. 2020 and till June 2020, the operation of all type of buses (including Volvo buses) were stopped on a/c of spread of COVID-19 pandemic which drastically reduced overall KMs covered as well as revenue / traffic receipt in year 2019-20.
- (iii) The old/aged buses are generally not preferred by passengers/travellers, when alternate modes of good public transportation offered by other Govt. Transport Undertakings such as Himachal Road Transport Corporation (HRTC), PUNBUS, PRTC, CTU as well as private operators available in the region for better travelling experiences.
- (iv) Moreover in case of frequent repairs / services of buses of any categories, there are chances that some of the scheduled timings are missed which discourages prospective travellers / passengers to opt Haryana Roadways buses and they search / go for other transportation modes which includes public transport AND/OR private owned transport vehicles (owned cars / jeeps etc.) on sharing basis as is prevalent during last few years.

The prescribed life of these Volvo buses was 8 years as per Head Office directions. In the last 8th year i.e. 2019-2020, these buses were requiring major repair works like engine overhaul, gear box overhaul, A.C. overhaul, body works, etc. These major overhauls took an average of 3-4 months in repairs. In 2019-2020, a total of **16** Volvo buses out of 17 were detained throughout the year for major works, as per detail given below:-

Sr. No.	Month	Volvo Bus Number	Period of detention	Nature of repair	No. of Days
01	04/2019	HR-55S-4603	08.01.2019 to 13.04.2019	Engine Work	96
		HR-55Q-3912	18.01.2019 to 12.09.2019	Engine Work	238
		HR-55Q-3915	08.03.2019 to 31.05.2019	Gear/Staring pump	85
02	05/2019	HR-55Q-1505	01.04.2019 to 23.06.2019	Engine Work	84
03	06/2019	HR-55Q-3303	16.06.2019 to 16.07.2019	Gear Box	31
		HR-55Q-3914	17.06.2019 to 30.09.2019	Gear Box	96
04	07/2019	HR-55Q-3303	20.07.2019 to 18.11.2019	Gear Box	122
05	08/2019	HR-55Q-1504	08.08.2019 to 15.11.2019	Accident Work	100
		HR-55Q-5302	21.08.2019 to Beyond	Gear Box	223 (Beyond
		HR-55Q-3915	31.03.2020	Body work	31.03.20)
06	09/2019	HR-55Q-5303	16.08.2019 to 31.08.2019		16
06	09/2019	HR-55Q-5303	04.09.2019 to 12.10.2019	Body work	39
07	10/2019	HR-55S-4603	17.10.2019 to 16.11.2019	Body work	41
		HR-55Q-1501	17.10.2019 to 19.12.2019	Body work	74
		HR-55Q-3914	17.10.2019 to 31.05.2020	Engine work	226
		HR-55Q-5301	20.10.2019 to 31.10.2019	Accident Work	11

08	11/2019	HR-55Q-3913	14.11.2019 to 30.11.2019	Body Work	17
09	12/2019	HR-55Q-1503 HR-55S-4605 HR-55S-1501	17.12.2019 to 13.01.2020 17.12.2019 to Beyond 31.03.2020 22.12.2019 to 24.01.2020	Body Work Injector Sleeve Comp. Head	28 105(Beyond 31.03.2020) 34
10	01/2020	HR-55Q-1505 HR-55Q-3913	14.01.2020 to 07.03.2020 14.01.2020 to Beyond 31.03.2020	Body Work Timing oil Seal	53 77(Beyond 31.03.2020)
11	02/2020	HR-55S-4604 HR-55Q-5304	08.02.2020 to Beyond 31.03.2020 14.02.2020 to 31.05.2020	Body Work Clutch Plate	52(Beyond 31.03.2020) 107
12	03/2020	HR-55Q-5301 HR-55Q-3913	11.03.2020 to 31.05.2020 14.03.2020 to Beyond 31.03.2020	Body Work Engine Work	82 18(Beyond 31.03.2020)

Due to long tenures of detention in the year 2019-2020 Volvo buses were off road and could not cover the maximum Kms. Simultaneously in the absence of AMC, depot had to only rely on BNT Motors for these major repairs which were carried on work order basis. In spite of above adverse situation depot achieved a utilization of 382 Kms per bus per day during 2019-2020 which was still higher than other buses of Haryana Roadways.

1. Rate of increase in revenue per km during 2015 was 8% and corresponding increase in expenditure per km was 27 percent.

It is calculated from 2nd row of Table 10 showing total expenditure (Rs. in Lakhs) that the total expenditure per bus in lakhs was 97, 95, 92, 99, 95 (approximately) for the period 2015-2016, 2016-2017, 2017-2018, 2018-2019 & 2019-2020 respectively. This implies that the total expenditure per bus was in absolute control and was almost equal every year from 2015-2020.

It is pertinent to mention that the rate of diesel was Rs. 46.03/- (average) in 2015-2016 and Rs. 60.19/- in 2019-2020, thereby an increase of Rs. 14.87/- which is 32% surge in diesel price.

Moreover, due to the major repair works mentioned in point 1, the total kilometres reduced to 23 lakhs in 2019-2020 from 35 lakhs in 2015-2016. Shortfall in covered kilometres per year also contributed to surge in expenditure per km.

2. Decline in profit to Rs. 1.42 crore in 2018-2019 and loss of Rs. 0.84 crore in 2019-2020.

Depot management worked meticulously to earn profit from operation of Volvo buses. This is inferred from the year-wise receipt (sale of tickets) given below.

Year	Receipt per Km
2015-2016	61
2016-2017	64
2017-2018	69
2018-2019	71
2019-2020	65

Thus the depot management had infused maximum efforts in increasing the receipt per km. From table 10 row no. 3, it can be seen that the total expenditure (Rs. in lakhs) was declined every year.

In absence of AMC and on attaining an age of more than 6 years in 2018-2020, proximity to major repairs increased for Volvo buses. Due to the prolonged detention of maximum buses in 2018-2019 & 2019-2020 the covered Kms per year dropped to 25 lakhs & 23 lakhs respectively from 35 lakhs kms in 2015-2016.

Due to decrease of approx. 10 lakhs kms the total traffic receipt (in lakhs) dropped to 1543 in 2019-2020 as compared to 2167.01 in 2015-2016. The decrease in total receipt and decrease in total Kms contributed to the loss of Rs. 0.84 crore in 2019-2020. The loss was beyond the control of depot management as described above.

There was continuous increase in receipt per km from 2015 to 2020.

The total expenditure was always in control and was reduced every year from 2015 to 2020.

The total expenditure per bus was also in absolute control and it was almost equal every year from 2015 to 2020.

So in lieu of above stated detailed facts and figures, it is requested to please drop this para.

The observation of audit about replacement of 12 spare parts repeatedly it is submitted that the matter has been mis interpreted and is summarised as follow with partwise & bus wise details:

(a) Fuel Tank of 1501 replaced twice :-

It's clarified that in a Volvo bus 2 fuel tanks are attached to its chassis. Both the tanks were leaky, rusted and damaged, To keep bus roadworthy a single tank was replaced at a time second tank was repaired so that it may run same more days but its condition deteriorated very soon & beyond repairing, so the second tank was also replaced after a interval of 50 days. Depot saved time and expenditure for 50 days otherwise both tanks when replaced at same time could have caused high expenditure in particular month.

(b) Alternator of 5302 :-

The bus no 5302 was detained in workshop on 12.04.2019 for work of gear box. In the meantime there a rised a problem in alternator of 3911, 1503, 1505 on 18.04.2019, 16.05.2019 & 23.05.2019 respectively alternator was removed from 5302 and fitted in 3911, make it roadworthy. Now, every time Volvo got break down for alternator Sh. Ashok Kumar RR get issued alternator in the name of 5302 and send to the breakdown bus for fitment. It was the negligence on part of Sh. Ashok Kumar RR (retired & explanation was issued. Also, the than TRC Sh. Shri Bhagwan should be held responsible for issuing slip on same bus number the Works Manager who signed work order (copy attached) was Shri Bhagwan Dahiya and has been **DEMISED** due to heart attacks. So, its concluded 4 alternator's were issued for buses 3911, 1503, 1505 and then for 5302 to out shed it.

1. 5302-3911 original of 5302.

2. 2nd alternator -1503
3. 3rd alternator -1505
4. 4th alternator – 5302 (To fix the replacement given in 3911).

The work order of all 4 alternators given to BNT (the company undertaking maintenance work. Work orders has been attached separately of bus No. 3911, 1503, 1505. So the 4 alternators were fixed on 4 buses and not in only 5302. So from above submission the Para may please be dropped.

(C) Brake housing of 1503, 4603, 5503 (Bin card attached) :

Vehicle No	Issue date
1503	21.08.19
4603	02.02.2019 & 27.12.2019
5303	16.12.2019

It is pertinent to mention that in Volvo buses we have a brake carrier which holds the brake-shoe, cam and springs to stop the bus. This carrier is known a brake housing Volvo is a multi-axle buses having 3- axles on which 8 tyres are mounted and a total of 6 brake housing are fitted in a single Volvo Bus. In above table bus no. 4603 has taken two brake housing on a interval of 25 days as per para query. It is clarified that both brake housing were fitted in different axles different tyres and not an same axle. The replacement depends upon wear& tear of all brake assembly and it's a very very crucial part which cannot be neglected due to safety of passengers on board. Timely replacement of brake housing is necessary and therefore the housings were replaced when required. 6 brake housings can be changed at any internal or same time in a bus. So the interval of replacement cannot be fixed to days.

In view of efforts made by the department the Para may kindly be dropped.

The Committee has desired that the office of Principal Accountant General (Audit), Haryana may verify the points of this para and report be submitted to the Committee for further consideration.

[11] 2.4.2 Delay in lifting of buses:

The purchase of bus chassis is finalised by High Power Purchase Committee and processing of purchase is done by Directorate State Transport (DST) office. The bus chassis are directly delivered to Haryana Roadways Engineering Corporation (HREC). After fabrication of bus chassis, the buses are delivered to concerned depots as per allotment made by DST.

During scrutiny, it was noticed that depots had not lifted buses in time after fabrication of buses by HREC. In certain cases, there were abnormal delays in lifting of buses from HREC by the concerned depots. The details of fabricated buses lifted by depots with abnormal delay from HREC is given in **Table 2.15**.

Table 2.15: Details of fabricated buses ready for delivery which were lifted with delay

Year	Fabricated buses ready for delivery	Buses whose delivery was taken after delays	Delay in lifting of buses after giving relaxation of seven days	Loss of on-road days	Vehicle utilisation per day (in kms)	Loss of potential ¹⁶ revenue per km (In Rs.)	Loss due to non-lifting of buses (Rs. in lakh)
	1	2	3	4	5	6	7 = (4 x 5 x 6)
2015-16	167	163	19 to 333	20,829	302	10.34	650.42
2016-17	24	24	85 to 125	2318	304	9.08	63..98
2017-18	321	303	13 to 111	17,544	290	9.27	471.64
2018-19	130	39	10 to 43	953	281	6.90	18.48
Total	642	529					1,204.52

Source: Data provided by HREC, Gurugram

Even after factoring in a reasonable time period of seven days, out of 642 fabricated buses, 529 buses were lifted by depots with delay. The HREC was not maintaining any file/documented records with regard to intimation to the concerned depots for the buses which were ready for delivery. No reason for delay were found in records of HREC as to why depots were reluctant to take delivery of buses. Thus, due to non-lifting of these buses in time, Haryana Roadways suffered a loss of potential revenue of Rs. 12.05 crore during the period 2015-19.

HREC, Gurugram stated (December 2021) that against the requisition/demand note, the concerned depots were being informed telephonically as and when the buses were ready for delivery.

During exit conference, the department had confirmed the facts and figures.

The department needs to ensure that delivery of buses are taken timely by the concerned depots.

The department in its written reply stated that as under: -

State Transport Department used to purchase bus chassis from HPPC approved sources and then these bus chassis are delivered to Haryana Roadways Engineering Corp. (HREC), Gurugram for bus body fabrication. After fully built up buses are ready for delivery to depots of Haryana Roadways, the buses are delivered to depots.

The observation of Audit Party that the fully built up buses are delivered with delay period ranged from 10 days to 323 days, it is submitted that Audit has considering 07 days time for lifting of the buses after factorization which is not possible since several factors comes into play for extended delivery time as per detail given below:-

- Documentation process like Insurance, transit insurance etc.
- Physical inspection by visiting teams of depots and to get the buses prepared as per visiting teams directions / observations
- Rectification by HREC after observations by visiting teams.

- (d) Non-availability of adequate operation staff (drivers, conductors) in depots concerned during delivery of buses to depots as per norms.

It is admitted that some of the depots might not have lifted buses in time during that period as observed by Audit, however to minimize delayed lifting of buses from HREC in future, Now the Authority release payment to the suppliers / firms only after the buses are received in depots of Haryana Roadways in satisfactorily / OK conditions meaning thereby Govt. has tried to minimize the delay & govt. money is utilized in proper way.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired that the responsibility be fixed of the officers/officials responsible for inordinate delay in lifting the buses and report be submitted to the Committee at the earliest for its further consideration.

[12] 2.4.3 Utilization and premature condemnation of semi low floor starbuses:

State Government had prescribed (June 2013) desirable age of a bus as eight years and coverage of seven lakh kms (both conditions to be fulfilled for condemnation). In case of premature condemnation of buses, permission of State Government was required.

DGST, Haryana had purchased 34 semi low floor star buses costing Rs. 5.95 crore during 2008-09. These buses were allocated to five¹⁸ depots and put on road in January-February 2009 by these depots.

Audit noticed that these buses did not cover the prescribed mileage of seven lakh kms and their utilisation ranged between 18 and 86 per cent upto February 2020 (Appendix IV). These were not operated thereafter. Citing reasons including non-availability of spare parts from open market and not having skilled manpower to repair these buses, these Depots requested DST for pre-mature condemnation of buses. Audit noticed that no document was on record to show whether concerned Depots intimated the DST regarding difficulties encountered during operation of these buses.

It was the responsibility of the Department to factor in and ensure the availability of spares and technical manpower to carry out the repairs to ensure roadworthiness of the buses. Resultantly, the department had suffered a potential loss of Rs. 3.33 crore due to putting these buses off road before completion of prescribed norms i.e. seven lakh kilometres as detailed in Appendix IV.

During exit conference, the department had confirmed the facts and figures and assured to give a detailed reply. No reply has been received from the department (December 2021).

The department needs to ensure that buses are utilised by the concerned depots as per prescribed limit.

The department in its written reply stated that as under: -

State Transport, Haryana had purchased 34 nos. semi low-floor star buses during 2008-09. It is admitted that as per records, these buses could not cover the prescribed

mileage of 07 lakh KM. The under-utilization of these buses are mainly due to following factors :-

1. Being new technology buses, the repair maintenance could not be handled by the workshop technical staff of the department.
2. In case of new technology buses Annual Maintenance Contract (AMC) should be included while purchase these buses during that period.
3. It seems not enough practical training were provided to the workshop staff during that period capable to handle repair maintenance issues.

The officers / officials during that period failed to anticipate the necessity of inclusion of AMC in the tender documents which was necessary to include AMC, as these were new technology buses and difficult to repair and maintain by Workshop Staff of Haryana Roadways without proper training, tools, machineries, equipment. Had the decision been taken at HQ level to include Annual Maintenance Contract (AMC) along with purchase of S.L.F. star buses, the issues concerning repair and maintenance of buses could have been taken care of by the selected firm / agency and the operation of buses could have been handled efficiently till life of the buses.

However in the present context, during the last one year, the department has ensured that in case of introduction / induction of new technology buses like (i) procurement of 150 + 3 Heating Ventilating Air Conditioning (HVAC) buses, (ii) procurement of 125 + 3 Mini Non AC buses & (iii) Procurement of 375 nos. 12meter Standard Floor AC electric buses, the Annual Maintenance Contract (AMC) has been finalized along with procurement of above mentioned buses till the life of the buses in order to ensure that the buses are operated on routes without any issues of repair and maintenance and the buses are operated in a smooth and hassle free ways.

It is further submitted that though the Audit has observed the under mileage of these semi low floor star buses however it is clarified that low floor and semi low floor buses are operated within city and its adjoining areas to provide local public transport facilities for daily goers. The average KMs covered by such type of city bus services are generally in the range of 180 to 200 KMs per day. In this present case the observation of Audit that these buses has covered below 07 lakhs KMs cannot be considered since even for a period of 10 years of bus life, such buses will be able to cover upto the limit of 190×340 days per year $\times 10$ years = approx. 6.50 lakhs KMs only. As such the department is considering to revise the condemnation eligibility criteria for city type buses separately for fair consideration.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has observed that there seems to be some clerical mistakes in the reply submitted by the department. The Committee has, therefore, desired that an afresh updated reply with complete details be submitted at the earliest for its consideration.

[13] 2.4.4 Non-inclusion of safety standards introduced by Gol:

MoRTH, Gol notified (May 2014) amendment in 'Code of Practice for Bus Body Design and Approval' vide which it was prescribed that all type I, type II and type III public service buses shall be provided with Audio/visual or Audio-visual information

system to inform passengers inside the bus regarding emergency escape provisions, destination, bus stops etc. This arrangement was introduced to enhance passenger safety. Further, it was also required for public service buses to have an emergency declaration switch to be operated by the driver, audio hooter and visual red blinking light inside, and amber light outside the bus to declare an emergency for speedy evacuation of the passengers. The information provided shall be in the form of pictogram. Words, letters and numbers were to supplement the pictogram in combination on the same sign.

During audit of HREC, six buses of Gurugram depot which were delivered during 2017 or thereafter were randomly checked by audit. The above mentioned safety features were not found in these buses.

The GM, HREC, Gurugram confirmed that these features had not been provided despite inclusion of these features in prototype bus and assured to include these safety features in buses during fabrication work of buses were done in future.

During the exit conference, the department stated that these features are being included in the buses which are being manufactured in HREC at present. The non-availability of these features in the buses fabricated by HREC continues to be an area of concern.

The department in its written reply stated that as under: -

State Transport Department, Haryana (Commercial Wing) used to purchase bus chassis from HPPC approved sources as per prevalent practice in the past. After delivery of bus chassis from approved sources, the bus bodies on supplied chassis are fabricated by our bus body fabrication unit i.e. Haryana Roadways Engineering Corporation (HREC), Gurugram. The observation of Audit that these fully fabricated buses were not fitted with Standard fitments like Audio-Video information, Passenger Information System (PIS), Emergency Escape Provision, Destination Boards etc. is admitted to the extent that HREC used to fabricate only standard non-AC buses as per the bus design approval given by iCAT / ARAI to HREC, Gurugram and in HREC Fabrication Unit, there were no provision for fitment of the above-mentioned products.

However, to take care of fitments of Public Service Utilities, State Transport, Haryana initiated to purchase fully fabricated buses (AC as well as Non-AC) during Feb./March 2022, with all standard provisions as per MoRTH Guidelines / CMVR Regulations in order to meet all the latest guidelines including "Bus Body Code". The department initiated to purchase the following buses: -

- I. 1000 Standard non-AC buses approved for purchase by HPPC in Oct'22 meeting all CMVR requirements.
- II. 150+3 (Complimentary) HVAC buses approved for purchase by HPPC in Oct' 22 meeting all CMVR requirements.
- III. 125+3 (Complimentary) Mini buses approved for purchase by HPPC in Oct' 22 meeting all CMVR requirements.
- IV. 375 no. of electric buses approved for purchase by HPPC on 31-03-2023 under Gross Cost Contract (GCC) model meeting all CMVR requirements.

Moreover it is further informed that all the above buses have standard fitments of:-

1. ARAI / CIRT approved Passenger Information Destination Boards (Min. 3 nos.).
2. Vehicle Locating Tracking Device (VLTD) along with Panic/Emergency Button as per MoRTH guidelines.

All above bus suppliers have confirmed to have supplied/being supplied ordered buses are fully compliant with "CMVR Regulations" as well as "Bus Body Code".

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has observed that the safety of the passengers should not be compromised at any cost and therefore, desired to know as to whether the Haryana Roadways Engineering Corporation (HREC), Gurgaon was intimated regarding these amendments and secondly, the team which visited the HREC at the time of taking the possession of the buses, as to whether they were aware of these guidelines or not and whether they have checked the buses or not? The Committee has also desired that if need be, responsibility be fixed of the officers/officials responsible for the default and action taken report be submitted to the Committee at the earliest for its further consideration.

[14] 2.5.1 Delay in preventive maintenance of buses resulting into major break down and complete overhauling of engines:

Preventive maintenance is essential to keep the buses in good running condition and to reduce breakdowns/other mechanical failures. The Haryana Roadways had prescribed preventive maintenance schedule (A and B Services)¹⁹ of buses at every 18,000 kms. The depots were to strictly adhere to the preventive maintenance schedule and regularly prepare the report.

Prescribed preventive maintenance schedule of A and B Services were not adhered to in seven depots during the period 2015-20 as per details given in **Appendix V**.

Audit observed that preventive maintenance i.e. 'A' and 'B' service was not carried out timely. Shortage of 30 per cent in carrying out 'A' service was noticed in five²⁰ depots. In case of 'B' service, shortage of 30 per cent was noticed in four²¹ depots. The preventive maintenance was quite low in Ambaladepot as 'A' service was short by 36.66 per cent and 'B' services by 39.45 per cent during selected period. Due to shortfall in carrying out of A and B services, the Department had to incur expenditure of Rs. 1.49 crore on major overhauling of engines. Kaithal depot, however performed comparatively better as it had reported shortage of 9.58 and 8.48 per cent of preventive maintenance of 'A' and 'B' service respectively and sent 22 engines for overhauling and incurred an expenditure of Rs. 0.18 crore on major repairs of engines from Central Workshop, Karnal.

Audit further noticed that bus-wise records were not maintained in Ambala and Kaithal depot. In the absence of this, audit could not ascertain that engines sent to Central Workshop, Karnal were of those buses whose preventive maintenance was considerably delayed.

During exit conference (3 December 2021), the department assured to look into the matter and submit the detailed reply thereupon. However, no reply has been received from the department (December 2021).

The department in its written reply stated that as under: -

In view of the recommendation/observation of the CAG, the department formed a committee of the officers vide ends. No. 2018-19/SPA-1/tech dated 21.12.2021 to give its recommendations to fix the norms for maintenance of buses and fixing the KMPL. On the recommendation of the committee issued vide letter dated 12.04.2022 (Annexure-F) department has fixed the fuel efficiency and targets as under:-

Sr. No.	Type of routes	Fuel Efficiency Target (KMPL)
1.	Inter-State Routes	5.1
2.	Inter-District Routes	4.9
3.	Local/Village City Routes	4.7

Similarly to ensure the timely and regular maintenance of buses in depots of Haryana Roadways the committee recommended for preventive maintenance schedule as under:-

Preventive Maintenance Schedule.

Sr. No.	Type of Service	Maximum time period required
1.	A-Type	Half day
2.	B-Type	1 day [at every 25000KMs]
3.	C-Type	2-3 days

1. Accident Repair:- General Manager concerned will constitute a depot level committee which shall submit its report regarding estimated cost on repair & time taken for repair/detention period for the bus keeping into account the availability of spare parts/other material required & manpower etc.

2. Engine Overhauling:- Maximum time required for overhauling of engine for a bus from the date of detention = 15 days. GM/DTC, GCW, Haryana Roadways, Hisar, Karnal will issue certificate for delay in overhauling of engine, if the vehicle remains detained with concerned depot for more than five days for want of engine on account of any reason like non-availability of spare parts/manpower in GCWs.

Maximum Detention per day = 8% of the total bus fleet including accidental/ body work repair detention.

As per detail given above, the department has established norms for KMPL on the basis of local/city / long route operation and to ensure timely repair and maintenance of the buses the norms has also been fixed & instruction in this regard already issued vide letter no. dated 12.04.2022 is being adhered to.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired the department to submit afresh detailed reply to this para and the office of the Principal Accountant General (Audit), Haryana to re-examine the para under intimation of the Committee.

[15] 2.5.2 Loss of revenue due to detention of buses in workshop beyond reasonable time

Buses are required to be taken in the respective workshop for repair and maintenance purposes and the detention of buses in the workshops should preferably be within a reasonable timeframe.

During scrutiny of records of selected depots for the period 2015-20, it was noticed that the buses were detained at the workshops for periods ranging between 16 and 510 days with the average delay being 76 days. The details of number of buses along with detention days in workshop during 2015-20 are given in **Table 2.16**.

**Table 2.16: Detail of number of buses alongwith detention period in workshop
(In numbers)**

Range in days	2015-16		2016-17		2017-18		2018-19		2019-20		Total	
	Bus	Days	Bus	Days	Bus	Days	Bus	Days	Bus	Days	Bus	Days
16-100	16	920	48	2,256	51	2,421	61	2,931	28	1,652	204	10,180
101-200	5	711	7	816	12	1,609	13	1,710	4	560	41	5,406
201 and above	7	2,521	1	479	1	324	0	0	0	0	9	3,324
Total	28	4,519	56	3,551	64	4354	74	4,641	32	2,212	254	19,277

Source: Data compiled from the concerned depot

As evident from above table, in 204 instances where the buses were kept in workshop for 16 to 100 days, 10,180 potential operational days were lost. Similarly in 41 instances where the buses were kept in workshop for 101 to 200 days, 5,406 potential operational days were lost. In nine instances, the buses were kept for more than 201 days and 3,324 potential operational days were lost.

Audit observed that due to longer detention of buses in workshops, eight selected depots suffered loss of potential revenue of Rs. 4.23 crore (**Appendix VI**) which was calculated on the basis of loss of potential operational days after giving a margin of detention of 15 days in workshops. Main reasons for keeping the buses in workshop for relatively longer time were accidental repair, engine repairing, fuel pump repairing, etc. not being completed in time on account of shortage of technical staff in workshop. There was acute shortage of workshop staff over the years in all the selected depots. During 2015-16, against the sanctioned strength of 1,744 posts in workshops in seven depots, men-in-position were only 747 with shortage of more than 50 per cent. The shortage further increased to 1,063 and 1,137 during 2016-17 and 2017-19. In 2019-20, the shortage of technical staff slightly decreased to 1,095 but it was still very high.

During exit conference, the department assured to fix parameters with respect to time taken for various repairing jobs undertaken by workshops. However, department did not furnish any reply regarding reasons for longer detention of buses in workshops.

The department in its written reply stated that as under: -

It is submitted that a committee has been constituted vide ends. No. 2018-19/SPA-1/tech dated 21.12.2021 to decide the norms for all the preventive maintenance of buses resulting into major breakdown and complete overhauling of engine. The committee reproduced their report. The guidelines as per committee issued vide letter dated 12.04.2022 (Annexure-F) are circulated to all GMs for necessary action. The recommendations of the committee reproduce below:-

Sr. No.	Type of Service	Maximum Time Period Required
1.	'A' Service of buses	Half day
2.	'B' Service of buses	1 day (At every 25000kms)
3.	'C' Service of buses	2-3 days

Accident Repair:- General Manager concerned will constitute a depot level committee which shall submit its report regarding estimated cost on repair and time taken for repair/detention period for the bus keeping into account the availability of spare parts/other material required and manpower etc.

Engine Overhauling:- Maximum Time required for overhauling of engine for a bus from the date of detention = 5 days.

Maximum Detention per day:- 8% of the total fleet including accidental/body work repair detention.

It is also mention that Department conduct technical seminars along with Tata Motors Ltd. and Ashok Leyland Ltd. to introduce new technology of BS-VI buses to the technical staff. However, the technical team of above-mentioned companies regularly visited to the depots.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired the Principal Secretary to Govt. Haryana, Roadways Department to examine the matter personally and if need be, responsibility of the officers/officials responsible for the lapse be fixed under intimation of the Committee.

[16] 2.6 Manpower Cost and productivity:

During 2015-20, total fixed and variable cost of the Haryana Roadways was Rs. 9,569.76 crore. Manpower and fuel cost was Rs. 7,050.22 crore which constitute 73.67 per cent of total fixed and variable cost for the period. The manpower cost constituted 46.93 per cent of the total cost. The manpower deputed along with cost, effective kms, number of buses are given in **Table 2.17**.

Table 2.17: Details of manpower cost and productivity

Sr. No.	Particulars	2015-16	2016-17	2017-18	2018-19	2019-20
1	Total Manpower (in numbers)	17,646	16,968	16,004	19,663	19,932
2	Manpower Cost (Rs. in crore)	786.35	830.83	890.61	922.77	1,060.71
3	Effective kms (in lakh)	4,589.28	4,601.87	4,299.96	4,053.07	3,701.41

4	Cost per effective km (in Rs.) (Sr. No. 2/Sr. No. 3)	17.13	18.05	20.71	22.77	28.66
5	Productivity per day per person (kms) {Sr. No. 3*1,00,000/(Sr.No. 1 x 365 days)}	71.25	74.30	73.61	56.47	50.88
6	Total Buses (in numbers)	4,208	4,122	4,142	3,843	3,592
7	Manpower per bus (Sr. No. 1/Sr. No. 6)	4.19	4.12	3.86	5.12	5.55

Source: Data provided by the DST department.

The manpower productivity per day has decreased from 71.25 kms in 2015-16 to 50.88 kms in 2019-20. Manpower productivity decreased due to decrease in fleet (Paragraph 2.3.2.1), under-utilisation of fleet available for operation (Paragraph 2.4.3), excess deployment of operational staff (Paragraph 2.6.1) and prolonged detention of buses in workshop (Paragraph 2.5.2). Resultantly effective kms also decreased from 4,589.28 lakh kms in 2015-16 to 3,701.41 lakh kms in 2019-20, whereas manpower per bus has increased from 4.19 per bus in 2015-16 to 5.55 per bus in 2019-20. The data on All India average productivity per person per day was available for only 2016-17 which was 59.88 kms. Haryana Roadways stood at 8th rank on All India basis with average productivity of 74.30 kms per day per person in 2016-17. Average productivity of Uttar Pradesh was highest in the tally with 117.60 kms per day per person in 2016-17.

During exit conference, the department stated that non-induction of new buses in the fleet had been main reason for decrease in vehicle productivity.

The department in its written reply stated that as under: -

As pointed out in the para non-induction of new buses in the fleet had been main reason for decrease in vehicle productivity.

With the normalization of situation after severe impact of Covid-19 pandemic, in Jan/Feb 2022, decision was taken to speed up the procurement of buses taking into consideration the population of Haryana as the base factor and following proposals are approved at the level of Govt./HPPC, as per details given below:

- i. Sanctioned Bus fleet increased from 4500 to 5300 with approval of Govt. and F.D. during June/July 2022.
- ii. 1000 Standard non-AC buses approved for purchase by HPPC in Oct'22.
- iii. 150+3 (Complimentary) HVAC buses approved for purchase by HPPC in Oct' 22.
- iv. 125+3 (Complimentary) Mini buses approved for purchase by HPPC in Oct' 22.
- v. 375 no. of electric buses approved for purchase by HPPC on 31-03-2023 under Gross Cost Contract (GCC) model.

With the addition of above-mentioned new buses, in next 5-6 months it is expected that effective KMs covered will increase significantly. Similarly with induction of new buses, the repair expenditure will also decrease.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired that the present status of the manpower and cost productivity be provided to the Committee at the earliest possible for its further consideration.

[17] 2.6.1 Excess deployment of drivers and conductors:

The State Government had fixed norms for driver and conductors in the ratio of 1:2.5 for city buses and 1:1.4 for others according to fleet in operation. Any excess above the norms would cause unnecessary financial burden on the State exchequer.

During scrutiny of records in selected depots, it was noticed that the drivers were in excess of norms ranging between seven and 351 drivers during 2018-19 and 2019-20 which resulted into idle wages payment of Rs. 34.88 crore during 2018-20 (**Appendix VII**). The conductors were deployed in excess in respect of prescribed norms in Kaithal depot during 2015-20 and in remaining seven depots excess conductors were deployed in part of the years for the same period.

However, the drivers were deployed in excess in all the depots beyond the prescribed norms during 2018-19 and 2019-20.

General Manager, Ambala Depot stated (October 2020) that drivers were deployed in accordance with the authorised sanctioned fleet, which was higher in number than the actual fleet strength. Faridabad depot (July 2021) stated that excess drivers and conductors were deployed due to transfer from other depots. Kurukshetra and Yamuna Nagar depots (February-March 2021) stated that excess staff were being deployed on other duties such as posting in cash branch, pass branch, flying duty, yard duty, stand duty, etc. This was irregular as deputing surplus drivers to duties other than that of drivers required a formal process of deputation/surplus absorption. The position of sanctioned strength and men-in-position during 2015-16 to 2019-20 in respect of these positions was sought from all the eight selected depots including Yamunanagar and Kurukshetra depot (4 January 2022) and response was received from only six depots. It was not received from Kaithal and Karnal depots. It is assessed that deputing surplus drivers to cash branch, pass branch, flying duty was irregular and required absorption into those cadres by declaring them as surplus or by taking them on deputation through a formal process. The Department may review its sanctioned strength with respect to fleet in each depot and fix it accordingly. Excess staff may be adjusted in the Department or in any other Departments for performing staff car drivers duty, etc.

During exit conference, the department stated that matter regarding excess deployment of drivers was under consideration and that option of adjustment in the Office of the State Transport Commissioner and other departments for the time being were being explored. As far as conductors were concerned, they were already being adjusted in hired buses.

The department in its written reply stated that as under: -

It is submitted that as per Para 2.6.1 of the CAG Audit Report No.4 of 2022, during scrutiny of records in selected depots of the department, the audit party noticed

that in the period 2018-19 and 2019-20, all the depots of Haryana Roadways had more drivers deployed than the prescribed norms which resulted into idle wages payment of 34.88 Crore during 2018-20 (Appendix VII). Further, the audit party assessed that the depots deployed surplus drivers in cash branch, pass branch, flying duty which was irregular, whereas it required absorption into those cadres by declaring them as surplus or by taking them on deputation through a formal process and it is suggested in the audit para that the department may review and fix its sanctioned strength with respect to fleet in each depot and accordingly, adjust the excess drivers in the department or in any other department for performing the duties of staff car drivers etc. In view of the observations and suggestions made in this Audit Para and taking into account the facts and figures available on record, the reply of the department in the Audit Para is as follows: Calculation of vacancies for the post of Drivers: In the year 2016-17, the actual sanctioned bus fleet strength of the department was 4500 buses, and this figure becomes 4828 vehicles which includes 159 CNG buses of City Bus Service, Faridabad (a separate bus depot) along with 169 other vehicles of department (i.e. cranes, trucks/ pick-up, recovery van, driver training school buses, cars and jeeps etc.). Accordingly, as per the norms of the department, a total of 2038 vacancies for the post of drivers calculated as under: -

Sr. No.	Name of Depot	Bus Fleet/ vehicles	Norm for Driver	Total requirement of Drivers as per norm	Post of Drivers already filled.	Vacancy position upto 31-12-2015	Retirement of Drivers upto 31-03-2017	Total vacancy calculated upto 31-03-2017
1	Ambala	250	1.4	350	94	256	6	262
2	Chandigarh	290	1.4	406	339	67	10	77
3	Karnal	240	1.4	336	237	99	12	111
4	Jind	200	1.4	280	243	37	18	55
5	Kaithal	200	1.4	280	198	82	15	97
6	Sonepat	260	1.4	364	332	32	20	52
7	Yamunanagar	225	1.4	315	120	195	10	205
8	Delhi	150	1.4	210	178	32	4	36
9	Kurukshetra	225	1.4	315	240	75	17	92
10	Panipat	160	1.4	224	199	25	8	33
11	Gurugram	225	1.4	315	220	95	14	109
12	Rohtak	200	1.4	280	263	17	10	27
13	Hisar	220	1.4	308	288	20	9	29
14	Rewari	150	1.4	210	176	34	12	46
15	Bhiwani	175	1.4	245	184	61	5	66
16	Sirsa	210	1.4	294	232	62	6	68
17	Faridabad	170	1.4	238	171	67	1	68
18	Fatehabad	170	1.4	238	207	31	5	36
19	Jhajjar	160	1.4	224	195	29	4	33
20	Narnaul	160	1.4	224	191	33	4	37
21	Charkhi Dadri	150	1.4	210	196	14	6	20

22	Palwal	150	1.4	210	140	70	2	72
23	Mewat (Nuh)	160	1.4	224	141	83	2	85
24	City bus service Faridabad (CNG Buses)	159	2.5	398	248	150	3	153
25	Department's other vehicle	169	1	169	0	169	0	169
	Total	4828	-	6867	5032	1835	203	2038

Accordingly, after obtaining the approval of Hon'ble Chief Minister, Haryana on the proposal of the department for recruitment of 2038 drivers for the department, requisition was sent to Haryana Staff Selection Commission on 03-02-2016 for recruitment of drivers.

The vehicle/bus fleet of the department decreased from 4828 to 4406, total 1628 new drivers were added, which increase the bus driver ratio to 1:1.9, hence, drivers become surplus:

During the period, due to non-addition of new buses to the bus fleet and the approx. 422 existing buses/vehicles condemned after completing the condemnation criteria, accordingly, as on 04-03-2018 total number of vehicles of the department was reduced from 4828 to 4406. At the same time, the Haryana Staff Selection Commission recruited a total of 1628 heavy vehicle drivers and made them available to the department, which resulted the driver workforce increased to 6573 drivers, correspondingly the bus driver ratio became 1:1.9. Hence, as per the norm, the drivers of the department had become surplus.

Due to strike of all employees of Haryana Roadways for 18 days from 16-10-2018 to 02-11-2018, Department decided to get joined the 174 drivers of EBPG category.

After that on 27-08-2018 the Haryana Staff Selection Commission again released the second list and 174 heavy vehicle drivers belonging to EBPG [Economically Backward Persons in General castes] category and provided to the department for their joining. But due to already having surplus drivers and increased bus driver ratio of 1:1.9, the department requested to the Hon'ble Chief minister that the joining of these drivers should be kept pending till new buses are included in the department's bus fleet.

Meanwhile, Haryana Roadways employees went on an indefinite strike from 16-10-2018 called by various unions, during the said strike period, for smooth operation of buses the Government has decided and passed the order to join 174 EBPG category driver candidates in the department. The strike was called off by the unions on 02-11-2018 by the order of Hon'ble Punjab & Haryana High Court, thus the strike lasted for 18 days from 16-10-2018 to 02-11-2018 and all the regular employees returned to work, but these 174 EBPG category drivers taken on by the department were not relieved.

Surplus drivers were used to reduce department overtime expenditure:

Apart from this, in view of the excess of drivers/operators, a proposal was sent to the government that the norm of 1.4 prescribed by the department for the drivers/operators includes payment of overtime. Therefore, as long as the department has

more drivers available than the norm, their services should be used to reduce overtime expenses. As per the advice of the Government the services of drivers were utilized in the bus driver ratio of 1:1.8 to reduce the overtime expenditure and overtime was discontinued from 15-11-2018 and rests were given in lieu thereof. In this way, the department saved about 60 crores as against the overtime expenditure of about 130 crores.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired that the updated reply with regard to the rationalization as informed by the departmental representatives as well as the information regarding overtime cost be provided to the Committee for its further consideration.

[18] 2.8.1 Lease of shops and booths:

According to the comprehensive policy guidelines for leasing out shops and booths in the bus stands of Haryana Roadways, the period of allotment is three years through auction/allotment for the period. The rent is required to be increased every financial year by 10 per cent.

Policy guidelines required the General Manager to execute an agreement with all the shop allottees before taking possession of the shops. Allottees were required to deposit the rent on a quarterly basis in advance. The Accounts Officer is responsible for timeliness and correct recovery of rent. Prescribed timely checks have to be carried out by the GM. Delays in payment of rent involved levy of penalty and cancellation of contract. The bidders were required to submit bank guarantee/fixed deposit before taking possession of shops. Further, DST had issued instructions (December 2016) that the collection of rent from shops and other rented facilities at bus stand should be done online only.

Short recovery of rent

On the basis of available cash receipts slips relating to lease rent including Service Tax/GST of five shops at Yamuna Nagar Depot for the period 2016-20, audit noticed short recovery as follows:

- Lease rent including Service Tax/GST of five shops recovered was Rs. 66.02 lakh against the due amount of Rs. 136.82 lakh for the period April 2016 to June 2019 (including extended lease agreement period of three months in view of code of conduct). Thus, an amount of Rs. 70.80 lakh was short recovered from these lessees of five shops (Appendix VIII).

Further, lease rent including Service Tax/GST of six shops recovered was Rs. 29.98 lakh against the due amount of Rs. 73.92 lakh for the period July 2019 to March 2021. Thus, amount of Rs. 43.94 lakh was short recovered from the lessees on account of lease rent and GST (Appendix IX).

On this being pointed out, an amount of Rs. 8.46 lakh was deposited via recovery from two lessees. Records relating to issue of show cause notices and cancelled contract of shops due to non-payment of rent were not available in the depot.

Audit further observed that rent register was neither properly maintained nor signed/checked by the GM as prescribed in lease rent policy. The Accounts Officer also did not monitor the rent recovery.

Thus, lack of compliance with prescribed controls resulted in short recovery of rent including Service Tax/GST Rs. 1.15 crore for the period 2016-21.

During exit conference, the department stated that FIR has been lodged and enquiry officer has been appointed for departmental action. Results of the enquiry would be intimated to audit.

The department in its written reply stated that as under: -

Details of short recovery of rent, Service Tax/GST of shops/cycle stand booth at Radaur, Jagadhri and Yamuna Nagar Bus Stand (April 2016 to June 2019)

Sr. No.	Name of the Shop/ Contractor	Total rent amount due (Rs.)	Amount deposit (Rent +GST) (Rs.)	Amount balance (Rent +GST) (Rs.)	Remarks
1.	Cycle Stand, Yamunanager (Sh. Harpreet Singh)	5888690	3203415	2685275	Cheque no. 257980 date 29.09.2021 of PNB bank submitted by Sh.Harpreet Singh for Rs.2685275/- got bounced and hence Court case filed bearing no. 1819/2021, case pending in the Court of Hon'ble CJM Jagadhri next date of hearing 19.07.2023. Case is being pursued in the Hon'ble Court by this Office
2.	Cycle stand Jagadhri (Hemant Sharma)	3854345	1976205	1878140	Cheque no. 268719 date 29.09.2021 of SBI Bank submitted by Sh.Hemant Sharma for Rs. 1751992/- got bounced and hence Court case filed bearing Court case no. 2011/2021, case pending in the Court of Hon'ble CJM Jagadhri next date of hearing 19-07.2023. Case is being pursued in the Hon'ble Court by this Office
3.	Canteen Jagadhri (Gaurav Sabarwal)	255768	219028	36740	Case sent to District Collector YNR for recover under Land Revenue Act vide letter no. 1450/BC dated 13.04.2022. Shri Gaurav Sabarwal belongs to Ambala District therefore a letter has also been sent to DC Ambala with the request to get recover the balance amount from Sh. Gaurav Sabarwal under Land Revenue Act.
4.	Cycle Stand Radaur (Rinku)	112636	80425	32211	Case sent to District Collector YNR for recovery under Land Revenue Act vide letter no 1447/BC dated 13.04.2022. Case received back from District Collector YNR vide letter no. 273 dated 04.02.2022 with the remarks that there is no property found in the name of the defaulter.
5.	Haryana Agro Juice (Jatin)	1573467	1371654	201813	Case sent to District Collector YNR for recovery under Land Revenue Act vide letter no. 1445/BC dated 13.04.2022 case is being perused in the office of District Collector and case is under process
	Total	11684906	6850727	4834179	

Details of short recovery of rent, Service Tax/GST of shops/cycle stand Booth at Radaur, Jagadhri, Yamuna Nagar bus Stand during the period 2019-21 (June 2019 to March 2021).

Sr. No.	Name of the Shop/ Contractor	Total rent amount due (Rs.)	Amount deposit (Rent +GST) (Rs.)	Amount due (Rent +GST) (Rs.)	Remarks
1.	Cycle Stand Yamunanagar (Maninder)	2267796	1983200	284596	Case sent to District Collector YNR for recovery under Land Revenue Act vide letter no 1456/BC dated 13.04.2022. there after amt. of Rs. 60000/- cash deposited and now net amount due is Rs. 284596/- case is being persued in the office of District Collector and case is under process. Sh. Maninder has committed that he will deposit the all dues as early as possible.
2.	Cycle Stand Jagadhri (Shyam Lal)	1767017	675600	1091417	Cheque no. 024404 date 26.04.2021 of Indian Bank submitted by Sh. Shyam Lal for Rs.750376/- got bounced and hence Court case filed bearing Court case no. 989/2021, case pending in the Court of Hon'ble CJM Jagadhri next date of hearing 08.11.2023. Case is being persued in the Hon'ble Court by this Office
3.	Canteen Yamunanagar (Harish)	1965616	1863752	101864	Case sent to District Collector YNR for recovery under Land Revenue Act vide letter no 1446/BC dated 13.04.2022. case is being persued in the office of District Collector and case is under process. Moreover Daughter in law of Sh. Harish Kumar has also submitted an application that Harish Kumar is not mentally fit and he is fully bedridden and unable to pay the dues. Medicle certificate of Jindal Hospital also attached with ths application.
4.	Maniyari Yamunanagar (Devender Chawla)	737180	579321	157859	Rs. 58654/- security forfeited in 28 April 2023. Court case no. 1254/2021 pending in Hon'ble Court of ACJ Jagadhri next date of hearing 11.07.2023.
5	Cycle Stand Radaur (Rinku)	440628	440628	Nil	Amount fully recovered upto 15.06.2021
6	Canteen Jagadhri (Govinda)	292516	292516	Nil	Amount fully recovered upto 15.06.2021
	Total	7470753	5835017	1635736	

It is further stated that :-

1 Sh. Davinder Pal Singh, the concerned Dealing Hand working as Building Clerk in the office of Haryana Roadways, Yamuna Nagar during this period he has been compulsorily retired on 24.02.2023 and his gratuity of Rs. 841110/- has been already withhold as per the orders of Competent Authority –Director State Transport, Haryana.

2 FIR 268/2021 registered against Shri Davinder Pal Singh is still pending in the Court of Hon'ble CJM Jagadhri, Yamuna Nagar.

The Committee has desired to know the value of the bank guarantees and thereafter the status and value of the outstanding dues. The Committee has also desired the department to submit updated reply with latest status at the earliest for further consideration. Besides, sincere and pragmatic steps be taken to expediate the recovery.

[19] 2.9 Traffic receipts on Inter State Routes:

The Government decided (February 2014) that the traffic receipt on Inter State Routes should not be less than Rs. 30 per km. If receipt was between Rs. 25 and Rs. 30 per km then permission of Headquarters was necessary. The GMs were directed to consider stopping such Routes which were earning less than Rs. 25 per km.

During scrutiny of performance statements of the interstate route receipts, for the period 2015-20, it was noticed that the test checked/selected depots had been running buses on those interstate routes in which 459 buses received traffic receipt ranging between Rs. 25 per km to Rs. 30 km and 393 buses received traffic receipt less than Rs. 25 per km as per details given in Appendix X.

The depots were required to seek permission from Headquarter to run 459 buses where traffic receipt was ranging between Rs. 25 and Rs. 30 per km. However, record relating to permission sought, if any, was not found in selected depots. Further, audit did not find any initiation of proposals by the GMs for consideration of stopping buses where traffic receipts were less than Rs. 25 per km in selected depots. Inaction by the department on the issue resulted in loss of Rs. 37.01 crore.

During exit conference, the department assured to look into the matter and give a detailed response. No response from the department has been received (December 2021).

The department may act in prudent and rational manner by deploying Inter State Route buses on profitable routes in order to reduce its increasing losses year after year.

The department in its written reply stated that as under: -

As per Audit observation, Department has sought the reply of selected depots, and after reviewing the reply of these depots, Department has observed that none of the GM has sought any permission for Interstate routes, where receipt is less than Rs. 30/- per K.M. Now Worthy Principal Secretary, Transport Department has directed to sought explanation of concerned GMs on both the issues. A letter in this regard has been issued vide No. 1979-86/T.I.-6/dated 29.05.2023 with the observations to submit the reply in the instant case to initiate disciplinary proceedings against the defaulting GMs. The clarification has been sought from all the defaulting GMs vide memo no. 2130 to 2189/T.I.-6 dated 07-06-2023.

However, it has been observed that these routes were operated even with less receipt because: -

- (i) Some of routes were of religious importance, which have more number of passengers in specific timings of the year and not throughout the year.

- (ii) The fleet of Haryana Roadways was getting older and older and there were frequent breakdowns en-route due to which these buses were getting lesser number of passengers.
- (iii) Now the department has taken the cognizance of the Audit Para and has taken following steps to make the inter-state routes profitable-
 - (i) New buses have been deployed on inter-state routes.
 - (ii) E-Ticketing Machines have been introduced in Haryana Roadways depots to avoid any misappropriation of fares by crew members.
 - (iii) Also the pilot project of Revenue Leakage Detection System has been started so that more and more revenue can be earned on different routes, specifically on inter-State routes.
 - (iv) Also checking teams are being sent from HQ for surprise checking of Inter-state buses on regular basis and strict disciplinary action is being taken against the defaulting crew members, to avoid any leakage.

Keeping in view the reply given above, PAC is requested to kindly consider for dropping the above para.

The Committee has desired the department to review the policy and an afresh updated reply be submitted to the Committee at the earliest.

The Committee has also desired to know the status of the disciplinary proceedings against the General Manager. Action taken report, containing the copy of the explanation/show cause notice and its replies alongwith the copy of the decision taken by the department, be submitted to the Committee for its consideration.

[20] 3.2.1 Short realization of motor vehicle tax:

Scrutiny of VAHAN data relating to tax due and tax paid in respect of 14,567 cases pertaining to all the eight test checked RTAs disclosed short deposit of tax and penalty of Rs. 6.90 crore in respect of 2,879 vehicles (19.76 per cent of 14,567) as given in Appendix XII.

The Department did not pursue the cases of non-payment.

The concerned RTAs stated that notices would be issued to the concerned vehicle owners.

The department in its written reply stated that as under: -

It is stated that, CAG Report on performance audit on functioning of Transport Department- Report no. 4 of the year 2022 was received in this office on September, 2022. After that the CAG Report with annexures was sent to the concerned Registering Authorities on 14.10.2022 for compliance. Subsequently reminders and Demi Official communication was also issued by Principal Secretary to Govt of Haryana, Transport Department, Haryana directing the concerned Registering Authorities to get the outstanding amount recovered at once. Further, telephonically directions are also made to the Registering Authorities to recover the outstanding amount. The concerned authorities intimated that the defaulting vehicles have been blocked in Vahan Version-4

software and notices have also issued to the vehicle owners to deposit the balance outstanding amount as mentioned in the CAG Report.

In this regard, it is submitted that an amount of Rs. 174.30 lakh has been recovered and Rs. 2.38 lakh not due out of Rs. 6.90 crore. The detail/status of recovery in compliance of observations made in this para are as under:-

(Maxi Cab)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	24.56	3.10	0	21.46
RTA Faridabad	18.99	2.76	0	16.23
RTA Gurugram	41.46	2.32	0	39.14
RTA Karnal	0.78	0.63	0.04	0.11
RTA Kaithal	12.44	0.47	0.41	11.56
RTA Kurukshetra	14.62	2.71	0.77	11.14
RTA Panchkula	14.98	2.54	0	12.44
RTA Yamuna Nagar	9.63	2.37	0	7.26
Total	137.46	16.90	1.22	119.34

(Amount in lakh)

(Goods Vehicle)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	103.88	0	0	103.88
RTA Faridabad	96.16	26.18	0	69.78
RTA Gurugram	88.70	25.92	0	62.78
RTA Karnal	15.30	10.06	0.10	5.34
RTA Kaithal	27.78	2.66	0	25.12
RTA Kurukshetra	43.50	12.88	0.55	30.07
RTA Panchkula	14.12	4.11	0	9.40
RTA Yamuna Nagar	27.76	7.20	0	20.56
Total	417.2	89.01	0.65	326.93

(Amount in lakh)

(Ambulance)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	3.04	3.04		0
RTA Kurukshetra	1.61	1.61		0
RTA Kaithal	1.33	0		1.33
RTA Gurugram	16.65	0		16.65
RTA Faridabad	2.13	1.62	0.51	0
Total	24.76	6.27	0.51	17.98

(Amount in lakh)

(Stage Carriage Bus)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	5.52	0		5.52
RTA Gurugram	7.28	7.28		0
RTA Yamuna Nagar	2.51	0		2.51
Total	15.31	7.28		8.03

(Amount in lakh)

(Educational Institution)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	4.12	2.97		1.15
RTA Faridabad	4.81	2.52		2.29
RTA Gurugram	6.77	0		6.77
RTA Karnal	1.97	1.53		0.45
RTA Kaithal	5.64	2.99		2.65
RTA Kurukshetra	8.07	7.71		0.36
RTA Panchkula	3.90	0.68		3.22
RTA Yamuna Nagar	2.60	0.64		1.96
Total	37.88	19.04		18.85

(Amount in lakh)

(Contract Carriage)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Gurugram	8.97	6.56		2.40
RTA Faridabad	44.48	27.82		16.66
Total	53.45	34.38		19.06

(Amount in lakh)

(Private Service Vehicle)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	1.28	0		1.28
RTA Kaithal	2.41	0		2.41
RTA Faridabad	1.77	1.42		0.35
Total	5.46	1.42		4.04

It is pertinent to mention here that with the introduction of the Vahan version-4 w.e.f 01.04.2017, there exists a system in which the vehicle owner is bound to pay the

arrears of taxes, if any, to enable him to pay the motor vehicle tax due for the present month/quarter/year, as the case may be.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired that the recovery be expedited and Rs. 2.38 lakhs which has been mentioned by the department as not outstanding, is to be reasoned. As per version of the department, they have shortage of manpower due to which working of the department is having a great adverse impact, therefore, the Committee has recommended that the Chief Secretary to Govt. Haryana be written/requested to do the needful in this regard.

[21] 3.2.2 Non-realization of penalty:

Scrutiny of vehicle history sheets of transport vehicles, as available on VAHAN, for the period from April 2017 to March 2020, in the selected RTAs revealed that the owners of 21 city buses in RTA Gurugram and 44 stage carriage buses in RTA Kaithal deposited motor vehicle tax of Rs. 1.27 crore³ with delays ranging between 11 and 359 days. Penalty of Rs. 17.03 lakh was recoverable on the delayed payment whereas the RTAs recovered penalty of Rs. 3.92 lakh only which resulted in short realisation of penalty of Rs. 12.24 lakh in 58 cases and non-realisation of penalty of Rs. 0.87 lakh in seven cases.

The RTAs stated that notices would be issued to the vehicle owners and recovery would be made.

The department in its written reply stated that as under: -

In this regard, it is submitted that all outstanding amount has been recovered. The detail/status in compliance of the observations made in this para are placed below.

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Gurugram	2.51	2.51		0
RTA Kaithal	10.60	10.42	0.18	0
Total	13.11	12.93	0.18	0

DTO Kaithal informed that Vehicle no. HR65A-7154 has not been registered in the office. Therefore, recovery for this vehicle not due.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired the department to re-examine viz-a-viz registration of vehicle No. HR 65 A 7154 and action taken report be submitted to the Committee for its consideration.

[22] 3.2.3 Motor Vehicle Tax pertaining to intervening period:

Scrutiny of vehicle history sheets relating to goods/passenger vehicles, as available in the selected RTAs revealed that in three RTAs, although owners of 49 commercial vehicles had not deposited motor vehicle tax of Rs. 11.49 lakh for the various intervening months from April 2015 to January 2020, payments for subsequent periods

were accepted. Thus, there was no mechanism to enforce the payment of MVT for continuous periods without any gap.

The RTAs stated that the matter would be investigated.

The Department may put controls in the system to ensure that pending taxes are realised.

The department in its written reply stated that as under: -

It is stated that, CAG Report on performance audit on functioning of Transport Department- Report no. 4 of the year 2022 was received in this office on September, 2022. After that the CAG Report with annexure sent to the concerned Registering Authority for compliance on dated 14.10.2022 and subsequent reminder issued to recover the outstanding amount. Further, telephonically direction are also made to the Registering Authorities to recover the outstanding amount. The concern authorities intimated that the defaulter vehicles are blocked in Vahan Version-4 software and notice also issued to the vehicle owners to deposit the balance outstanding amount as mentioned in the CAG Report.

In this regard, it is submitted that Rs. 4.46 lakh has been recovered and non due amount of Rs. 0.82 lakh out of Rs. 11.49 lakh. The detail/status of compliance of para placed below:-

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not recoverable	Balance
RTA Ambala	5.62	0		5.62
RTA Gurugram	5.53	4.08	0.82	0.63
RTA Kurukshetra	0.34	0.38		
Total	11.49	4.46	0.82	6.25

It is pertinent to mention here that with the introduction of the Vahan version-4 w.e.f 01.04.2017, there exists a system in which the vehicle owner is bound to pay the arrears of taxes, if any, to enable him to pay the motor vehicle tax due for the present month/quarter/year, as the case may be.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired the department to submit an afresh updated reply at the earliest possible for further consideration of the Committee.

[23] 3.4.1 Recovery of MVT from vehicles purchased from other States/ commercial vehicles converted into personal vehicles

The Government, through notification dated 29 September 2017, notified rate of motor vehicle tax payable on vehicles used for personal purpose as shown in the table given below:-

Sr.No.	Category of motor vehicles	Rate of tax
Vehicle for personal purpose		
(i) Two-wheeled vehicle		
(a)	Up to the cost of Rs. 0.75 lakh	Four per cent of the cost of the vehicle payable one-time.
(b)	Above the cost of Rs. 0.75 lakh and up to Rs. 2 lakh	Six per cent of the cost of the vehicle payable one-time

(c)	Above the cost of Rs. 2 lakh	Eight per cent of the cost of the vehicle payable one-time
(ii) Vehicle other than two-wheeled vehicle		
(a)	Up to the cost of Rs. 6 lakh	Five per cent of the cost of the vehicle payable one-time.
(b)	Above the cost of Rs. 6 lakh and up to Rs. 20 lakh	Eight per cent of the cost of the vehicle payable one-time.
(c)	Above the cost of Rs. 20 lakh	10 per cent of the cost of the vehicle payable one-time.

Note (b)(iv) of the notification provides that in case of already registered vehicles, the cost of vehicle shall be the present ex-showroom price of similar vehicle, discounted at rate of eight per cent for each year for which tax was paid to a State Government/UT. In case of calculation of tax for a quarter, the rebate should be calculated at the rate of two per cent per quarter. The total maximum rebate allowed should not exceed 64 per cent.

Scrutiny of records of personal vehicle in the selected Registering and Licensing Authorities (RLAs) revealed that in 18 RLAs⁵, 103 vehicle owners purchased vehicles from other States and got their vehicles registered in these RLAs or purchased commercial car registered in these RLAs between July 2015 and March 2020 for using these vehicle for personal purposes. However, at the time of registration, department allowed rebate in excess of prescribed rates to these vehicle owners resulting in short recovery of MVT amounting to Rs. 12.47 lakh.

The concerned RAs stated that audit would be intimated after recovery.

The department in its written reply stated that as under: -

It is stated that, CAG Report on performance audit on functioning of Transport Department- Report no. 4 of the year 2022 was received in this office on September, 2022. After that the CAG Report with annexure sent to the concerned Registering Authority for compliance on dated 14.10.2022 and subsequent reminder issued to recover the outstanding amount. Further, telephonically direction are also made to the Registering Authorities to recover the outstanding amount. The concern authorities intimated that the defaulter vehicles are blocked in Vahan Version-4 software and notice also issued to the vehicle owners to deposit the balance outstanding amount as mentioned in the CAG Report.

In this regard, it is submitted that Rs. 6.36 lakh has been recovered and not due amount Rs. 0.47 lakh out of Rs. 12.47 lakh. The detail/status of compliance of para placed below:-

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RA Ambala City	0.16	0		0.16
RA Ambala Cantt	0.59	0.14		0.45
RA Ladwa	0.14	0		0.14
RA Kalayat	0.47	0		0.47
RA Guhla	0.90	0.12		0.78
RA Kaithal	1.53	1.39	0.13	0
RA Pataudi	0.43	0.32		0.11

	0.63	0.04		0.59
RA Gurugram (S)	0.12	0.12		0
	1.22	1.22		0
RA Gurugram (N)	0.44	0.44		0
	2.11	0	0.34	1.77
RA Karnal	0.79	0.53		0.26
RA Assandh	0.29	0.09		0.20
RA Gharaunda	0.11	0.11		0
RA Badkhal	0.16	0.16		0
RA Ballabgarh	0.44	0		0.44
RA Faridabad	0.64	0.45		0.19
RA Bilaspur	1.10	1.10		0
RA Jagadhri	0.10	0		0.10
RA Kalka	0.10	0.13		0
Total	12.47	6.36	0.47	5.66

It is worthwhile to mention here that at present the ex-showroom price of the motor vehicles is uploaded by the manufacturer of the motor vehicles on homologation and the same is fetched from the said portal to Parivahan portal for registration of the motor vehicle. The motor vehicle tax as prescribed is levied on the said ex-showroom price. Hence, there is a complete mechanism/system to levy the motor vehicle tax as per rules.

Keeping in view of above, Hon'ble PAC is requested to drop the para, please.

The Committee has desired that sincere and pragmatic efforts be made to make the recovery under intimation of the Committee.

[24] 3.4.2 Impact of ex-showroom prices shown by the dealers of samevariant vehicles

Note (b)(ii) of the notification dated 29 September 2017 provides that the cost of motor vehicle for computation of motor vehicle tax in case of new vehicle shall be the ex-showroom price. Transport Commissioner, Haryana Chandigarh, clarified (18 June 2013) that ex-showroom of a vehicle is the price of vehicle including the Central and State taxes/duties and other expenses.

Audit noticed instances where motor vehicle tax was not levied on ex- showroom prices as given below:

The concerned RLAs stated that the matter would be investigated.

B) During test check of records of MVT levied during registration of personal vehicles in the selected RLAs, it was noticed in the office of Transport Commissioner and 18 RLAs that 560 vehicles were registered at a price lower than the ex-showroom price. Thus, motor vehicle tax of Rs. 3.08 crore in place of Rs. 3.71 crore was levied and collected. This resulted in short levy of motor vehicle tax of Rs. 0.63 crore.

RLAs stated that notices would be issued and audit would be intimated after the recovery.

The department in its written reply stated that as under: -

It is stated that, CAG Report on performance audit on functioning of Transport Department- Report no. 4 of the year 2022 was received in this office on September, 2022. After that the CAG Report with annexure sent to the concerned Registering Authority for compliance on dated 14.10.2022 and subsequent reminder issued to recover the outstanding amount. Further, telephonically direction are also made to the Registering Authorities to recover the outstanding amount. The concern authorities intimated that the defaulter vehicles are blocked in Vahan Version-4 software and notice also issued to the vehicle owners to deposit the balance outstanding amount as mentioned in the CAG Report.

In this regard, it is submitted that Rs. 15.49 lakh has been recovered and Rs.40.99 not due out of Rs. 56.49 lakh. The detail/status of compliance of para placed below.

In this regard, it is submitted that as per notification dated 29.09.2017, it is defined that the personal vehicles will be registered on Ex-showroom price and tax is payable one time at the time of registration.

Further, it is submitted that most of the vehicle shown in para were earlier are registered in the other Registering Authorities situated in the Haryana State. These vehicles have been re-registered in the abovesaid Registering Authorities after received the online NOC on Vahan Version-4 Software. Therefore, tax is not due against the vehicles mentioned in this para as they have already paid one time tax.

It is brought to your kind notice that most of the vehicle shown earlier were already registered in some other registration offices in the state. The vehicle owners without obtaining the NOC from first registering authorities and re-registered the vehicle in other registering authorities with false documents. These vehicles are registered, with tempering in the chassis no. Therefore, technically these vehicles are wrongly registered and police also lodged FIR against the wrong registration in many registering authorities i.e. Bilaspur, Tohana, Fatehabad, Indri, Firozepur Zirka, Sirsa City and Jagadhri (copy enclosed). The police is investigating some of the issues and investigation in some other issues as mentioned in the present para is completed and the case is under consideration of competent Court of Law. As mentioned in table 3.4.2 (a), out of amount due i.e. Rs. 56.49 lakh, an amount of 15.49 has been recovered and the rest of the amount i.e. 40.99 is not due. Hence, the recoverable amount stands recovered.

The detail/status of compliance of para placed below.

3.4.2 (b)

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RA Naraingarh	0.55			0.55
RA Shahabad	0.90			0.90
RA Pehowa	1.86	1.00		0.86

	0.76			0.76
RA Thanesar	9.99			9.99
	3.73			3.73
	0.64			0.64
RA Kalayat	1.04			1.04
RA Guhla	3.25			3.25
	0.89			0.89
RA Kaithal	1.26	0.10		1.16
	4.84			4.84
RA Pataudi	0.88			0.88
	0.25			0.25
RA Gurugram (S)	0.32			0.32
	0.07			0.07
RA Gurugram (N)	2.19			2.19
	7.47			7.47
RA Karnal	0.10			0.10
RA Badkhal	0.12	0.12		0
RA Faridabad	7.86			7.86
RA Indri	0.26			0.26
RA Karnal	1.12			1.12
RA Assandh	0.03			0.03
RA Kalka	0.32			0.32
RA Ambala Cantt.	3.66			3.66
RA Ambala City	2.31			2.31
TC office	5.71			5.71
Total	62.38	1.22		61.16

In this regard, it is submitted that in this para, no revenue loss to government.

It is also submitted that meetings are being organised regularly under the Chairmanship of Worthy Transport Commissioner with concerned registering authorities for compliance of audit para's.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has recommended that whenever the Acts and Rules are violated by the officers/officials, strict disciplinary action be initiated/taken against them and recovery be expedited under intimation of the Committee.

[25] 3.4.3 Recovery of MVT at the time of registration of vehicle:

Section 3 of the Haryana Motor Vehicles Taxation Act, 2016 and notification dated 29 September 2017 of the Transport Commissioner, Haryana, Chandigarh provides for levy of motor vehicle tax at the rate of twelve per cent of the cost of vehicle in case of camper van.

Where the tax due in respect of any motor vehicle has not been paid by the owner or the person having the possession of vehicles, within the specified time, then in addition to payment of the tax due, he shall also be liable to pay penalty at the rate 0.5 per cent of the tax due for each day of delay and simple interest under Section 10 (2) of HMVT Act, 2016 at the rate of one per cent per month from the due date till the default continues. The actual amount of penalty shall not exceed the amount of tax due.

During test check of records relating to registration of personal vehicle owners in selected RLAs, in 13 RLAs¹⁰ (MV), it was seen that while registering the vehicles, the RLAs in 41 personal vehicles (camper van) out of 27,900 test checked vehicles levied MVT at a lower rate than prescribed, which resulted into the short MVT collection to the extent of Rs. 15.51 lakh.

RLAs stated that notices would be issued to concerned vehicle owners and audit would be intimated after recovery.

The department may initiate action against the defaulters.

The department in its written reply stated that as under: -

In this regard, it is submitted that Rs. 8.82 lakh has been recovered out of Rs. 15.50 lakh. The detail/status of compliance of para placed below:

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RA Ladwa	1.78	0.44		1.34
RA Kalayat	0.70	0		0.70
RA Guhla	0.31	0.31		0
RA Kaithal	0.77	0.77		0
RA Pataudi	0.32	0.32		0
RA Gurugram (N)	0.88	0.88		0
	1.12	0.37		0.75
RA Badkhal	0.58	0.58		0
RA Ballabgarh	0.48	0		0.48
RA Faridabad	1.95	1.95		0
RA Thanesar	4.36	1.91		2.45
RA Pehowa	0.63	0.31		0.32
RA Shahabad	0.98	0.98		0
RA Naraingarh	0.64	0		0.64
Total	15.50	8.82		6.68

It is mentioned that recovery to the extent of 60% of the amount due has been made. Notices have been issued to the defaulters by the concerned Registering Authorities and the appropriate action against the defaulters is also being initiated as per rules.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired that the recovery be expedited and action be initiated/taken against the delinquent officers/officials under intimation of the Committee.

[26] 3.6.1 Recovery of trade fee:

Rule 33 of Central Motor Vehicle Rules, 1989 provides that a motor vehicle in the possession of a dealer/manufacturer of vehicles shall be exempt from the necessity of registration subject to the condition that a trade certificate from the concerned RTA is obtained. Rule 37 provides that the trade certificate is issued or renewed for a period of twelve months from the date of issue or renewal. Further, Rule 34 provides that an application for the grant or renewal of a trade certificate shall be accompanied by appropriate fee as specified in Rule 81. The fee for issue/renewal of trade certificate under Rule 81 is as detailed below:

Vehicle	Trade fee per trade certificate	
	Up to 28 December 2016	From 29 December 2016
Two wheeler	Rs. 50	Rs. 500
Three/Four wheeler	Rs. 200	Rs. 1,000

Scrutiny of records relating to issue and renewal of trade certificate in the selected RTAs revealed that in three RTAs¹³ trade certificates of 83 out of 256 dealers/manufacturers were due for renewal during the period from April 2015 to March 2020 but the dealers did not get the trade certificates renewed. The Department did not take any action to enforce the provision of Rule 33 ibid in these cases. Moreover, trade fee of Rs. 2.08 lakh could also not be realised.

RTAs stated that recovery would be made.

The department in its written reply stated that as under: -

It is stated that, CAG Report on performance audit on functioning of Transport Department- Report no. 4 of the year 2022 was received in this office on September, 2022. After that the CAG Report with annexure sent to the concerned Registering Authority for compliance on dated 14.10.2022 and subsequent reminder issued to recover the outstanding amount. Further, telephonically direction are also made to the Registering Authorities to recover the outstanding amount.

In this regard, it is submitted that Rs. 0.22 lakh has been recovered out of Rs. 2.08 lakh. The detail/status of compliance of para placed below:-

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	1.50	0		1.50
RTA Kurukshetra	0.50	0.14		0.36
RTA Kaithal	0.08	0.08		0
Total	2.08	0.22		1.86

It is mentioned that at present the login ID provided to the dealers to sell and get the vehicles registered from the concerned Registering Authority under the Dealer Point

Registration System ceases to be functional immediately after the validity of the trade certificate is over.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired that the recovery be expedited under intimation of the Committee.

[27] 3.6.4 Non-registration of vehicles within prescribed time and Non-fixation of High Security Registration Plates (HSRP):

The Transport Commissioner issued a notification dated 29 March 2017 which specified that the vehicle owner shall deposit all taxes, fee and HSRP fee to concerned dealer. Rule 50 of CMVR provides that High Security Registration Plates (HSRPs) with prescribed specifications should be affixed on all new registered vehicles. Transport Department, Haryana entered into an agreement with a contractor on 27 April 2012 to supply and affix HSRP in the State. As per Ministry of Road Transport and Highways notification no. G.S.R.1162(E) dated 4 December, 2018, High Security Registration Plate including third registration mark, wherever required, would be supplied by the vehicle manufacturers along with the vehicle manufactured on or after 1st day of April, 2019 to their dealers and dealers should place a mark of registration on such plates and affix them on vehicle. After completion of file by the dealer, hard copy of the file would be submitted to Registering Authority within two working days positively and Registering Authority will issue registration certificate to the dealer within seven working days. The dealer must ensure that the HSRP was affixed to the vehicle at his premises before registration certificate was handed over to the vehicle owner and no vehicle would leave the premises of the dealer without affixation of HSRP on the vehicle.

Scrutiny of records of the MVT of selected RLAs revealed that in 13 RAs owners of 291 motor vehicles deposited Rs. 62.04 lakh with the dealers on account of MVT and fee for registration of vehicles between May 2017 and March 2020. However, the registration certificates of their vehicles were not issued even after a lapse of 10 to 22 months from the date of the sale/deposit of tax amount. Audit also noticed from data relating to fixation of High Security Registration Plates, as available on VAHAN application, that 13,21,276 authorisation slips were issued during 2019-20 for fixation of HSRP. However, only 10,48,178 HSRPs were fixed on vehicles and 2,73,098¹⁹ vehicles were pending for fixation of HSRP as on 11 August 2021.

In case of non-registration of vehicles, the concerned RAs stated that notices would be issued to concerned dealers. Reason for non-fixation of High Security Registration Plates on above vehicles were not intimated by the Department.

The department need to establish an effective system for monitoring offixation of High Security Registration Plates.

The department in its written reply stated that as under: -

In order to implement the rule 50 of CMVR, 1989 and as per orders of Hon'ble Supreme Court, the State Government has implemented the HSRP scheme vide agreement dated 27.04.2012 and the work of affixation of HSRP has been started w.e.f. 25.05.2012. All RTAS/RAs in the State were directed to implement the HSRP Project and to take action in the matter in light of instructions issued from time to time by this office.

The Concessionaire was categorically directed to ensure that HSRP should be affixed on the vehicles within four days of receipt of charges by vendor failing which a rebate @ Rs. 50/- per day of delay per vehicle upto 7 days and thereafter @ Rs- 75 per vehicle is required to be given to the vehicle owner by the concessionaire. In order to ensure the 100 percent implementation of the project, directions were issued time and again that no Registration Certificate was issued without affixing HSRP.

As observed by audit that 1321276 authorisation slips were issued during 2019-20 for fixation of HSRP. However, only 1048178 HSRPs were fixed on vehicles and 273098 vehicles were pending for fixation of HSRP as on 11.08.2021.

The project of affixation of HSRPs in this state has been monitored regularly and directions have been issued for timely and proper installation of HSRP on all the motor vehicle. Resultantly a total of 4754993 HSRPs have been installed up to 31-03-2022 out of 5471301 vehicle registered since 15.05.2012 came for affixation of HSRPs in this state during the said period. It is clear that more than 86.90 % HSRP has been installed.

Regarding replacement of HSRP on the old vehicles, the required data was being furnished by NIC through web service to the firm and the same was being verified by the Concessionaire with the concerned Registering Authorities. It is further submitted that the onus of affixation of HSRPs on old vehicles lie on the owners of the Motor Vehicles. In order to further gear up the project, public notices have been issued to bring awareness among the motor vehicles to get their old vehicles affixed with the HSRP failing which they will have to face the penal action as per the provisions of the Motor Vehicles, Act of 1988 and rules made there under. The state Government vide notification dated 19.04.2017 has also specified the compounding fee for driving the vehicle without affixation of the HSRPs.

The progress of the project of affixation of HSRP in the state is being properly monitored from the very beginning regarding replacement of HSRP old vehicles as well as new vehicles, framing the time limit, publicity and enforcement of the same. The direction issued by the office include the following :

Letter bearing number 32763/AT-1/ST-II dated 31.07.2015 and number 32787-32866/AT-1/ST-II dated 31.07.2015 addressed to concessionaire and all registering authorities respectively for replacement of HSRP on old vehicles.

- Letter bearing number 42643-723/AT-1/ST-II dated 16.09.2015 addressed to all Registering Authorities with a copy to District Administration to work out a schedule for the affixation of HSRP new and old vehicles and making adequate publicity that the RC shall be issued only after the affixation of HSRP on Motor Vehicles.
- Letter bearing number 46269/AT-1/ST-III dated 02.08.2016 addressed to M/s Link Utsav Registration Plates Pvt Ltd and copy to all concerned has been issued to comply with the directions/guidelines passed by the Hon'ble Supreme Court of India on 13.07.2016 in COCP No. 483 of 2013.
- Letter bearing number 53419/AT-1/ST-III dated 20.09.2016 addressed to DGP Haryana and copy to all RTAs in the state has been issued to organize special drive or Challenging against the vehicle plying without HSRP.
- A revised procedure was devised on 29.03.2017 for the affixation HSRP indicating the process required to be followed by the dealer, Registering Authorities and Concessionaire for time bound and smooth implementation of the project.

- Letter bearing number 74177-726/AT-1/ST-II dated 13.12.2017 addressed to all registering authorities and copy to all dealers authorizing indicating that the HSRP shall also be affixed at the end of authorized dealers/workshop, Resident Welfare Association and SDM concerned.

- Letter bearing number 74177-726/AT-1/ST-II dated 13.12.2017 addressed to all registering authorities with a copy to all dealers authorizing, all Deputy Commissioners, Commissioner of Police, Superintendent of Police indicating that Transport Vehicles will not be granted fitness certificate unless the same are affixed with HSRP. The HSRPs prepared but not affixed on transport vehicles should be kept in the O/o Secretary, RTA concerned. No permit on new transport vehicle should be granted until HSRP is not affixed there on and if any vehicle is found plying without affixation of HSPR, the same should be challaned under Section 177 of the Motor Vehicles Act, 1988 by launching a Challenging campaign.

Letter bearing number 2760-82/AT-1/ST-II dated 13.01.2021 addressed to all DTOs and M/s Link Utsav, Registration Plates Pvt. Ltd. with a copy of minutes held on 04.01.2021 under the Chairmanship of Worthy Principal Secretary to Govt. of Haryana, Transport Department to discuss the issue regarding progress of affixation of High Security Number plates.

- Letter bearing number 4117/AT-1/ST-II dated 24.09.2020 addressed to all Registering Authority, Director General of Police, Haryana and M/s Link Utsav, Registration Plates Pvt. Ltd. Regarding direction of Hon'ble Supreme Court, implementation of High Security Number Plates project and coloured coded stickers in the state of Haryana.

It needs mention here that in the State of Haryana the project of affixation of HSRP on motor vehicles was given to M/s Link Utsav Registration Plates Ltd. vide agreement dated 27.04.2012 entered into by the department with the said agency. However, in pursuance of the directions issued by the Central Government, the said agreement was confined to the affixation of HSRP on old vehicles i.e. the vehicles registered prior to 01.04.2019. As per said directions, the vehicles registered after the said date were to be affixed with HSRP by the dealers of the OEMs at the time of the registration of the motor vehicles.

From the above, it is apparent that the HSRP on the new vehicles is affixed on all the vehicles as the Registration Certificate is only generated after affixation of the HSRP by the dealers concerned. The HSRP on the old vehicles has been affixed by M/s Link Utsav Registration Plates Ltd. in pursuance of the agreement dated 27.04.2012 which was valid upto 27.10.2022. The details of the affixation of HSRP on old vehicles by the said agency in the last three years i.e. 15.05.2012 to 31.03.2022 is tabulated below:-

Total HSRP Fee Collection from 15 th May 2012 to 31.02.2022 (No. of Vehicle)	Total no. HSRPs affixed from 15 th May 2012 to 31.03.2022	Total No. HSRP affixed with Snap Lock	Total No. of HSRP lying at affixation centre for affixation after deposit of fee
5471301	4754993	4754993	716308

It needs mention here that while the HSRP on new vehicles is being affixed by the dealers of the OEMs in the State, the department is proposing for the affixation of the

HSRP on the old vehicles in the manner in which the same are being affixed on the new vehicles as time gap arrangement as the empanelment process of the agencies having type approval is being finalized for the affixation of HSRP on old vehicles.

It is apparent that till March, 2022 more than 86.90 % registered vehicles (old and new) present for affixation of HSRP after May, 2012 and the process of affixation is going on. Sincere efforts are being made for proper implementation of affixation of HSRP in the state.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired that updated reply of this para be submitted to the Committee for its further consideration.

[28] 3.7.1 Renewal of fitness certificate of transport vehicles

Under Section 56 of the MV Act 1988, it is mandatory for a transport vehicle to carry a Certificate of Fitness for using the vehicle in public place. Necessary checks to be exercised before issuing a fitness certificate are given in table below Rule 62 of Central Motor Vehicles Rules 1989. If the prescribed authority is satisfied that the vehicle no longer complies with the requirements of the Act, they may cancel the fitness certificate at any time with the reasons recorded in writing. On the date of such cancellation, the certificate of registration of the vehicle is deemed to be suspended till the new certificate of fitness is obtained. Ministry of Road Transport and Highways (MoRTH) prescribed ²⁰ fee for conducting fitness test of a vehicle and fee for grant/renewal of certificate of fitness as given below:

Sr.No.	Type of Vehicle	Amount
Conducting test for grant/renewal of certificate of fitness		
A	Motorcycle	Manual: Rs. 200 Automatic: Rs. 400
B	Three wheeled or light motor vehicle or quadricycle	Manual: Rs. 400 Automated: Rs. 600
C	Medium or heavy motor vehicle	Manual: Rs. 600 Automated: Rs. 1,000
Grant or renewal of certificate of fitness for motor vehicle		Rs. 200 Additional fee of Rs. 50 for each day of delay after expiry of certificate of fitness shall be levied.

Rule 62 of Central Motor Vehicle Rules provides that the validity of certificate of fitness of vehicles is as under:

Sr.No.	Description	Period
1.	New transport vehicle	Two years
2.	Renewal of certificate of fitness in respect of transport vehicles	One year Two years for vehicles up to eight years old and one year for vehicles older than eight years (w.e.f. 2 November 2018)
3.	Renewal of certificate of fitness in respect of E-rickshaw and E-cart	Three years

Scrutiny of information, as available on VAHAN, relating to fitness of 2,110 transport vehicles in the selected RTAs revealed that in seven ²¹ fitness certificates of 753 vehicles had expired between May 2015 and March 2020. However, the owners did not turn up for renewal of the fitness certificates of their vehicles. The money value implication due to non-renewal of fitness certificates was Rs. 3.93 crore as on 31 March 2021 including fee and penalty.

Further, in RTAs Kurukshetra and Kaithal, 29 buses of educational institutions were active though the fitness certificates of these buses had expired 12 to 42 months earlier. These vehicles were being utilised by the educational institutions to ferry the school/college going children and running these vehicles in absence of fitness certificate compromised the safety of school/college going children.

The RTAs stated that notice would be issued to the concerned vehicle owners.

The department in its written reply stated that as under: -

In this regard, it is submitted that Rs. 3.89 lakh has been recovered and Rs. 131.64 not due out of Rs. 393.27 lakh. The detail/status of compliance of para placed below:

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Panchkula	114.11	2.39	0	111.72
RTA Ambala	41.91	0		41.91
RTA Kurukshetra	58.55	1.06	57.49	0
RTA Kaithal	42.63	0.36	42.02	0.25
RTA Gurugram	94.94	0	0	94.94
RTA Faridabad	32.37	0.08	32.13 As penalty shown in audit para could not be recovered vide TC letter no. 46511/AT-I/ST-II dt. 13.10.2021 all kind of additional fee mentioned in rule 32 and 81 of CMVR in pursuance of notification dt 29.12.16 issued by Morth. Govt. of India shall not be levied.	0.16
RTA Yamuna Nagar	8.76	0		8.76
Total	393.27	3.89	131.64	257.74

In this regard, it is submitted that, as per section 40 subject to the provisions of section 42, 43 and Section 63 of the Motor Vehicles Act, 1988, every owner of a motor vehicle shall cause the vehicle to be registered by a Registering Authority in whose jurisdiction he has his residence or place of business where the vehicle is normally kept. On receipt of request for grant of passing orders, address of place of business may be verified. The passing order is issued for issuance of fitness certificate within 30 days from the date of purchase. In case of delay, the penalty is charged as per Rule 42 of HMV rules, 1993 which is rupees 25 per month for LMV and rupees 50 per month HMV. In case of renewal of fitness of registering vehicles the same fee for passing order is charged as

in the case of grant of fitness to the new vehicles. The passing order is sent to the M.V.I concerned of respective jurisdiction. After that vehicle has been declared fit by the Board of Inspection on Form H for old vehicle and for New vehicle an application for registration of a transport vehicle is required to be submitted in Form 20 for passing of vehicle duly accompanied by all documents mentioned in Rule 47 of the Central Motor Vehicle Rules, 1993.

- (i) As per directions issued vide memo no. 47744-825/T3/ST3 dated 18.08.2016 in compliance of NGT orders dated 07.04.2015 on QA No. 21/2014 titled Vardhanman Kaushik Vs Uol & others, all the Registering Authorities were directed to start deregistration of the diesel vehicles order than 10 years in NCR area (District Gurugram, Faridabad and Secretary RTA Jhajjar at Bahadurgarh) renewal of registration of old vehicles could not be done in above mentioned NCR authorities/districts falling under NCR.
- (ii) Some vehicles owner had obtained the NOC for getting it registered elsewhere
- (iii) If a vehicle owner will come even after the expiry of prescribed period, then late fee can be charged on prescribed rates.
- (iv) If the owner plies vehicle on road without passing then vehicle can be impound/challaned under Rule 192 of Motor Vehicle Act, 1988.
- (v) Now the Vahan and Sarthi Web Verion-4 has been implemented from 01.04.2017 in all the registering authorities in the state. As and when vehicle owner will come for any work w.r.t. vehicle, fee/tax calculated automatically by the software and the same is being recovered accordingly before providing him any services.

Reason for not due:-

It is also stated that as per rule 81 of the Central Motor Vehicles Rules, 1989, a sum of Rs. 50/- per day is required to be levied for each day of delay in the renewal of fitness certificate, in pursuance of the directions issued by Hon'ble Punjab and Haryana High Court on 17.02.2021 in CWP No. 5373 /2020, the said additional charges are not being charged from the said date. Hence, the recovery of the same after the directions issued by the Hon'ble High Court is not required to be made. The recovery prior to said directions has been fully made by DTO-cum-Secretary, RTA, Kurukshetra and the recovery amounting to Rs. 25,000/- is due to be recovered by the DTO-cum-Secretary, RTA, Kaithal for which round the clock efforts are being made. It needs mention here that regarding operation of 29 buses of educational institutes in RTA, Kurukshetra and Kaithal even after the expiry of the fitness certificate is being examined to reveal the facts.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has recommended that the fitness certificate of transport vehicles be displayed on the vehicles with highlighted valid date and recovery be expedited under intimation of the Committee.

[29] 3.8.1 Non-recovery of license fees/penalty from Pollution Check Centres:

As per Rule 162A of Haryana Motor Vehicle Rules 1993, the pollution under control (PUC) certificate shall be issued by the Transport Department or by an authorised pollution checking centre. The authorisation to Pollution Check Centres is issued/renewed on payment of fee of Rs. 500 per year as per Haryana Government notification dated 24 May 2016. An application for renewal of authorisation by the pollution checking centre is required to be submitted at least 15 days in advance of the expiry of licence, failing which late fee at the rate of Rs. 100 per week is to be charged.

During test check of records relating to Pollution Check Centres of selected RTAs, it was seen in six RTA²² that 418 out of 933 Pollution Check Centres had not renewed their authorisation after expiry period between January 2017 and January 2020. The department did not take any action to recover the authorisation fee from the defaulters nor took steps to prevent the unauthorised operation of these pollution checking control centres. The non-renewal of authorisation had the revenue implication of Rs. 32.52 lakh including penalty.

The RTAs stated that notices would be issued and recovery would be made.

The department in its written reply stated that as under: -

In this regard, it is submitted that Rs. 12.61 lakh has been recovered and Rs. 5.67 lakh not due amount out of Rs. 32.52 lakh. The detail/status of compliance of para placed below.

(Amount in lakh)

Name of Authority	Amount due	Amount recovered	Amount not due	Balance
RTA Ambala	4.79	0		4.79
RTA Kurukshetra	0.42	0.42		0
RTA Kaithal	2.62	1.60	1.02	0
RTA Panchkula	3.72	1.28	1.72	0.72
RTA Gurugram	20.46	9.27	2.46	8.72
RTA Faridabad	0.51	0.04	0.47 Rs. 4000 shown as recovery from 8 PUC center at time audit. Fully amount recovered.	0
Total	32.52	12.61	5.67	14.23

It is stated that, CAG Report on performance audit on functioning of Transport Department- Report no. 4 of the year 2022 was received in this office on September,

2022. After that the CAG Report with annexure sent to the concerned Registering Authority for compliance on dated 14.10.2022 and subsequent reminder issued to recover the outstanding amount. Further, telephonically direction are also made to the Registering Authorities to recover the outstanding amount.

It is also submitted that provisions of rule 28 of the Central Motor Vehicles Rules, 1989 i.e. powers of the licensing Authorities to suspend or revoke the licenses granted to the driving training schools and establishments are being invoked by the Licensing Authorities i.e. DTOs-cum-Secretaries, Regional Transport Authorities in the State.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has recommended that the recovery be expedited and a mechanism should be evolved to ensure that only the centers with valid license should work.

[30] 3.8.2 Joint inspection of Pollution Check Centres:

The Transport Department in September, 2015²³ had issued detailed directions to all RTAs under its jurisdiction for improvement in working of Pollution Checking Centre which included the provision that the officer of the Transport Department may inspect the pollution checking centre at any time.

In order to derive a reasonable assurance of compliance with these directions, a joint inspection by Transport Department and Audit was conducted on 22 July 2021 in four Pollution Check Centres falling under the jurisdiction of the Regional Transport Authority, Gurugram. The working of the four Pollution Check Centres was checked against eight parameters of the directions dated 4 September 2015. The result of the joint inspection is tabulated below:-

Sr. No.	Issues checked	Remarks
1	Certificate to grant permission to conduct test	Two centres showed the certificate while two did not
2	Display of banners/boards/hoarding about centre's name for public view	One centre displayed while three did not
3	Display of charges fixed for pollution test	Two centres displayed while two did not
4	Operator training certificate issued by manufacturer	No centre showed the certificate
5	Latest calibration certificate	One centre showed while three did not
6	Display of emission norms	No centre displayed
7	AMC for gas analyser/smoke meter with the manufacturer/supplier	Two centre showed while two did not
8	Submission of monthly reports to RTA	No centre was submitting the monthly report

The Department needs to ensure that the Pollution Check Centre adhere to the prescribed rule provisions.

The result of joint inspection was issued to the Department. The Department stated that appropriate action would be taken against Pollution Check Centres.

The department in its written reply stated that as under: -

In this regard, it is submitted that Transport Department issued necessary direction time to time to all Registering Authority in this regard and recently vide memo no. 24158-79 dated 01.07.2022 to all DTO-cum-Secretary, RTAs. Worthy Principal Secretary to Govt. of Haryana, Transport Department has also directed in the review meeting to DTOs for regularly inspection will be made of the Pollution Check Centres (PCC's) under their jurisdiction.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired that updated reply be submitted at the earliest for the consideration of the Committee.

[31] 3.8.3 Irregularities in the Pollution Check Centre:

Transport Department, Government of Haryana in September 2015 ²⁴ had directed the Pollution Check Centers (PCCs) to send the monthly report in Form 8 to concerned RTA. Further, the officer of the transport department was authorised to inspect the PCC at any time.

During test check of records of the selected RTAs, it was seen in RTAs Kurukshetra, Kaithal, and Gurugram that during 2019-20, neither the PCCs have sent the required monthly report in Form 8 to the concerned RTA nor the concerned RTA had taken any step to obtain or follow up on the pending reports from the PCCs. There was nothing on record to confirm whether the officers of the Department carried out any inspection of the PCCs under their jurisdiction.

The RTAs stated that matter would be investigated.

The department need to establish an effective system for monitoring on Pollution Check Centre.

The department in its written reply stated that as under: -

It is stated that, CAG Report on performance audit on functioning of Transport Department- Report no. 4 of the year 2022 was received in this office on September, 2022. After that the CAG Report with annexure sent to the concerned Registering Authority for compliance on dated 14.10.2022 and subsequent reminder and telephonically direction issued to compliance the audit observation.

Transport Department has shifted the process or Registration and fee/tax collection from old software VV-I to advance software VV web-4. Software VV Web-4 running/maintained by NIC in throughout of Haryana State data relating to all vehicles fetched through homologation portal. Software of Pollution Check Center (PCC) are also attach with Vahan Version Web-4. All the report relates to PCC are generated in Vahan Version Web-4 Software.

Direction are issued during Weekly/monthly Review Meeting held under the Chairmanship of Worthy Principal Secretary to Govt. of Haryana, Transport Department to

all the Registering authorities regarding regularly inspection may be made of the PCC's under their jurisdiction. Monthly target has also been fixed for the inspection of the Pollution Check Centres by the DTO-cum-Secretaries, RTAs in their respective jurisdictions.

Keeping in view of above, Hon'ble PAC is requested to drop the para please.

The Committee has desired that responsibility of the officers/officials be fixed to take strict disciplinary action against the delinquents and updated reply and/or action taken report be submitted to the Committee for its further consideration.

Part -III

**Report of the Comptroller and Auditor General of
India on Compliance Audit of Energy & Power,
Industries & Commerce and Urban Development
clusters for the year ended 31 March 2021**

Town and Country Planning

[32] 4.1 Non-recovery of differential amount of license fee at revised rates:

Due to non-initiation of timely action, the department failed to recover the differential amount of license fee amounting to Rs. 1.94 crore even after a period of more than eight years:

Town and Country Planning Department (TCPD) grants licences to private colonisers for development of residential, commercial and industrial areas under the provisions of Haryana Development and Regulation of Urban Areas (HDRUA) Act, 1975. As per section 3 of the HDRUA Act, 1975 any person desiring to convert his land into a colony shall, unless exempted under section 9, make an application to the Director, for the grant of license to develop a colony in the prescribed form and pay for it such fee and conversion charges as may be prescribed. The TCPD, Haryana collects the license fee from the colonisers as notified by the Government from time to time. Government of Haryana had revised rates of license fee in August 2013 in place of earlier notified rate of April 2008 to be effective from 1st June 2012.

During test check of records (21 June 2021 to 15 July 2021) in the office of the Director, TCPD, Haryana for the period from April 2019 to March 2021, it was observed that the department collected license fee as per pre-revised rates from three private colonisers between September 2012 and March 2013. The detail of test checked cases is given in **Table 4.1**.

Table 4.1: Detail of test checked cases in which department collected license fee as per pre-revised rates from private colonizers:-

(Rs. in lakh)

Sr. No.	Name of the licensee/Location	License No. & Date of issue	Area in acres	License fee to be recovered per acre	License fee recovered per acre	Differential amount to be recovered
1.	M/s Harman Property Ltd., Ambala	105 of 2012 11 October 2012	Residential Plotted 51.366	5 per acre (Rs. 256.83 lakh)	3.10 per acre (Rs. 159.23 lakh)	97.60
			Commercial 1.99	50 per acre (Rs. 99.50 lakh)	51 per acre (Rs. 101.49 lakh)	(-) 1.99
			Net difference (1)			95.61
2.	M/s Taneja Developers and Infrastructure Ltd., Panipat	121 of 2012 13 December 2012	Residential Plotted Colony 25.67	7.50 per acre (Rs. 192.53 lakh)	4.30 per acre (Rs. 110.38 lakh)	82.15
			Commercial 2.248	110 per acre (Rs. 247.28 lakh)	110 per acre (Rs. 247.28 lakh)	0
			Net difference (2)			82.15

3.	M/s Prime Zone Developer Pvt. Ltd., Assandh	120 of 2012 10 December 2012	Residential Plotted 33.287	1 per acre (Rs. 33.29 lakh)	0.51 per acre (Rs. 16.98 lakh)	16.31
			Commercial 1.35	10 per acre (Rs. 13.50 lakh)	10.10 per acre (Rs. 13.64 lakh)	(-)0.14
			Net difference (3)			
Total (1+2+3)						193.93

It was further observed that the department did not issue any demand notice to these licensees till the matter was brought to the notice of the department by audit.

On being pointed out in audit, the Director, TCPD intimated during exit conference (April 2022) that the license of M/s Prime Zone Developers Pvt. Ltd. was cancelled (October 2018) as it had not applied for renewal of license and the matter had been taken up with the Government of Maharashtra for recovery of outstanding dues as the licensed land has been attached by the Government of Maharashtra vide notification dated 17 April 2014. The Director further stated that in remaining two cases, efforts were being made for recovering differential amount of license fee.

Thus, due to not taking timely action by the department differential license fee amounting to Rs. 1.94 crore remained unrecovered.

The Department may re-check all the cases of license fees to ensure recovery of difference of license fees at revised rates to avoid loss of revenue to the Government. Responsibility needs to be fixed for non-recovery of license fee at revised rates.

The matter was referred (January 2022) to Additional Chief Secretary, Town and Country Planning Department, Government of Haryana for reply/ comments. Reply was awaited (April 2022).

The department in its written reply stated that as under: -

1. Licence No. 105 of 2012 (M/s Herman Properties Pvt. Ltd, Ambala)

Vide letter dated 30.07.2020 & 23.02.2022 the licensee was requested to deposit an amount of Rs. 95,60,540/- on account of differential licence fees as per policy dated 06.08.2023 on terms and conditions of bilateral agreement i.e. LC-IV B but the same has not been received till date. The department again through letter dated 19.04.2023 (Copy of letter attached as **Annexure-I**) has requested for deposition of the differential licence fees and has ordered that no further permission/approval shall be issued for any licence granted in favour of M/s Herman Properties Pvt. Ltd. and its board of Directors. Now, the licensee has deposited the amounting Rs.15.00 lakh vide GRN No.0112255557 dated 05.05.2023 (**Annexure-II**) The department is taking necessary steps to recover the dues, in view of above it is requested that the audit para may kindly be dropped.

2. Licence No. 121 of 2012 (M/s Taneja Developer & Infr. Ltd.)

Vide letter dated 06.01.2020 and 22.04.2022 the licensee was requested to deposit an amount of Rs. 82,14,400/- on account of differential licence fees as per policy dated 06.08.2023 on terms and conditions of bilateral agreement i.e. LC-IV B but the

same has not been received till date. The department again through letter dated 19.05.2023 (Copy of letter attached as **Annexure-III**) has requested for deposition of the differential licence fees and has ordered that no further permission/approval shall be issued for any licence granted in favour of M/s Taneja Developers & Infrastructure Ltd. and its board of Directors. The department is taking necessary steps to recover the dues, in view of above it is requested that the audit para may kindly be dropped.

3. Licence No. 120 of 2012 (M/s Prime Zone Developer Pvt. Ltd.)

The license of M/s Prime Zone Developers Pvt. Ltd. was cancelled on dated 09 October 2018 as it had not applied for renewal of license and the matter had been taken up with the Government of Maharashtra for recovery of outstanding dues as the licensed land has been attached by the Government of Maharashtra vide notification dated 17 April 2014. Therefore it is requested that the audit para may kindly be dropped in view of above submissions. (copy of letters attached as Annexure-IV)

The Committee has observed that it was a test check and there may be other cases as well and therefore, recommended that the department should check the other similar matters and sincere efforts be made to recover the outstanding amount with interest and action taken report be submitted to the Committee at the earliest.

[33] 4.2 Non-revalidation of bank guarantees caused loss to the State Exchequer of Rs. 9.84 crore:

Due to not enforcing the provisions of HDRUA Rules, Town and Country Planning Department failed to protect the interests of the State exchequer and extended undue favour to the licensees on account of non-revalidation of bank guarantees resulting into a loss of Rs. 9.84 crore:

As per provisions of Section 8 (1) of Haryana Development and Regulation of Urban Areas (HDRUA) Act, 1975, a license is liable to be cancelled by the Department if the coloniser contravenes any of the conditions of the license or the provisions of the Act or the Rules made there under; provided that before such cancellation the coloniser shall be given an opportunity of being heard. After the cancellation, as per Section 8 (2) of the Act, the Department may carry development works in the colony and recover the charges incurred on the said development works from the coloniser and the plot-holders.

As per provision of Rule 11 of HDRUA Rules, colonisers were required to furnish bank guarantee equivalent to 25 per cent of the estimated cost of development works¹. In the event of breach of any clause of agreement by the colonisers, the Department was entitled to cancel the license granted and the bank guarantee in that event was required to be encashed.

Rule 4.1 of the Punjab Financial Rules (PFR) provides that the departmental controlling officers should see that all sums due to Government are regularly and promptly assessed, realised and duly credited into the treasury.

During test check of records (21 June 2021 to 15 July 2021) in the office of the Director, Town and Country Planning Department (TCPD), Haryana for the period from April 2019 to March 2021, it was seen that the Department was not enforcing the rules and regulations to protect the interests of the State exchequer and was extending undue

favour to the licensees. It was observed that three cases of non-revalidation of bank guarantee caused loss to the State exchequer of Rs. 9.84 crore as discussed below:-

- (i) TCPD, Haryana issued a license 1283 of 2006 (LC 785) in November 2006 for setting up of Group Housing Colony at Village Raipur, Sector 10 and 11 of Sonapat District over an area measuring 13.3125 acres of land. The license was valid upto 28 November 2008. The licensee applied for the renewal of the license on 20 November 2008 which was rejected by the Department due to huge outstanding amount of Rs. 29.74 crore against the licensee. Thereafter, the licensee had not applied for the renewal of the license. The Department cancelled the license in October 2012. The department had the bank guarantees on account of External Development Charges (EDC) and Internal Development Charges (IDC) of Rs. 4.16² crore which were valid upto 12 October 2009. However, the Department had not revalidated/revoked the bank guarantees which resulted in the loss of Rs. 4.16 crore to the State exchequer in the instant case. The Department had not initiated any action to recover the pending dues so far except making a request (November 2020) to Deputy Commissioner, Sonapat for handing over of land/building of the license to the Senior Town Planner, Rohtak.
- (ii) TCPD, Haryana issued license 65 of 2008 (LC 1589) in March 2008 for setting up of Group Housing Colony at village Dholagarh, Sector 14, Palwal over an area measuring 6.98 acres of land. The license was valid upto 18 March 2010 which was renewed upto 18 March 2012 by the Department. The licensee had violated various provisions of HDRUA Act and Rules made thereunder including non-submission of documents in compliance with Rules 24, 26, 27 and 28 of HDRUA Act, 1975 as well as non-renewal of license after 2012. The department, after giving the opportunity of hearing to the licensee to rectify the discrepancies, cancelled the license on 21 August 2018.

The department had bank guarantees amounting to Rs. 2.31 crore at the time of cancellation of license with validity upto 27 February 2020. However, the Department had not revalidated/revoked the bank guarantees. This resulted in the loss of Rs. 2.31 crore to the State exchequer in the instant case. The Department requested (August 2018) the Deputy Commissioner, Palwal (DC) to recover the outstanding dues, however no recovery has been made till June 2021.
- (iii) Licence 42 of 2008 for setting up a Group Housing Colony over an area measuring 10.25 acres in Sector-95, Gurugram was granted by the department. The license was valid upto 1st March 2010. The coloniser submitted bank guarantees of Rs. 3.37 crore with period of validity upto 25 January 2012 against which claims could be lodged upto 25 July 2012 on account of EDC and Infrastructure Development Works (IDW). During scrutiny, it was observed that the department did not initiate the cancellation process timely as the period of validity of the license had expired on 1 March 2010. Due to non-initiation of cancellation process and revocation of bank guarantees the State exchequer suffered a loss of Rs. 3.37 crore.

It was further observed that the coloniser also submitted (March 2013) an undated cheque of Rs. three crore alongwith review petition for renewal of license with the

assurance that he will deposit the balance amount of EDC on or before 30 June 2013. The Department did not encash the above mentioned undated cheque though the coloniser did not deposit the balance amount of EDC till the end of June 2013. Further, no action has been taken by the Department to recover the outstanding dues from the coloniser till July 2021. It is pertinent to mention here that chances of recovery of outstanding dues are very bleak as Corporate Insolvency Resolution Process has been initiated (September 2019) against the coloniser at the National Company Law Tribunal.

During exit conference (April 2022) the Director, TCPD stated that in all three cases licenses were cancelled by the department and the process of encashment of bank guarantee was initiated before the expiry of validation period. However, the department could not produce the documents in support of reply except in case of license no. 42 of 2008 wherein the department had instructed the bank in July 2012 to encash the bank guarantee but the bank conveyed its inability due to expiry of validation period of the Bank Guarantee.

Thus, due to the lackadaisical approach of the Department to enforce the provisions of HDRUA Rules, the State exchequer has suffered a loss of Rs. 9.84 crore.

The matter was referred (19 January 2022) to Additional Chief Secretary, Town and Country Planning Department, Government of Haryana for reply/comments. Reply was awaited (April 2022).

The department in its written reply stated that as under: -

In this regard it is stated that under Section-3 and Section-7, of the Haryana Development and Regulation of Urban Areas (HDRUA) Act, 1975, grant of licence by the Town and Country Planning Department, Haryana (TCPD) is mandatory for developing a colony. Further, as per provisions of Section 8 (1), of Haryana Development and Regulation of Urban Areas (HDRUA) Act, 1975 a licence is liable to be cancelled by the Department if the colonizer contravenes any of the conditions of the licence or the provisions of the Act or the Rules made there under; provided that before such cancellation the colonizer shall be given an opportunity of being heard.

As per Section 10A of the Haryana Development and Regulation of Urban Areas (HDRUA) Act, 1975, all dues payable under the Act, which have not been deposited within the time specified, shall be recovered as arrears of land revenue. The point-wise reply of the para is as follows:-

- (i) In respect of license 1283 of 2006 (LC-785) granted to Jindal Realcon Pvt. Ltd., it is stated that this was issued in November 2006. The licensee company failed to revalidate the Bank Guarantees and other deficiencies. The Department initiated the action against the licensee and cancelled the licence vide Memo. No. 20349 dated 10.10.2012 (**Annexure-V**) after giving all the opportunities. Further, it is pertinent to mention here that no third party rights have been created and no claim from any stake holder have been received. Besides, the department also made a request in November 2020 to Deputy Commissioner, Sonapat to take over the possession of the licensed land and hand over to the Senior Town Planner, Rohtak (**Annexure-VI**).

- (ii) In respect of license 65 of 2008 (LC-589) granted to Crown Technobuild LLP, it is stated that this was issued in March 2008. The licensee company has failed to revalidate the Bank [p In addition, the department has also instructed the concerned bank to en-cash the bank guarantees in January 2020 prior to the expiry of the said bank guarantees but the bank did not en-cash the said bank guarantee.
- (iii) In respect of license 42 of 2008 (LC-1489) granted to Pal Infrastructure & Developers Pvt. Ltd, it is stated that the said license was issued in March 2008. The licensee company has failed to revalidate the Bank Guarantees and other deficiencies. The Department initiated the action against the licensee and cancelled the licence vide Memo. No. 14989 dated 12.08.2015 (**Annexure-IX**).

Besides, it is also pertinent to mentioned here that the department has also instructed the concerned bank to en-cash the bank guarantees in July 2012 and further reminders were also issued in August and October 2012 (**Annexure-X**).

It is also stated that the licensee approached to National Company Law Tribunal before initiation of process to recover the outstanding dues as arrears of land revenue. Therefore it is requested that the audit para may kindly be dropped.

Further, the department has evolved a monitoring mechanism and all the bank guarantees received are entered into the Client Information System (CIS) by the Accounts Section of the monitoring cell and accordingly are got revalidated before their expiry or the banks are notified for revocation in case of non compliance. Thus, the proper care is being taken by Accounts Section to revalidate the bank guarantees well in time and in this regard notices are being sent to the colonisers and banks on monthly basis. As such best efforts are being made to ensure that bank guarantees may be revalidated by the colonisers from time to time. The reply in this regard has already been sent to Haryana Vidhan Sabha in response to PAC meeting. Therefore, in view of the position explained, the Para may kindly be dropped.

The Committee has viewed it very serious that neither the bank have been encashed nor got re-validated. The Committee has, therefore, desired that responsibility of the erring officers/officials be fixed under intimation of the Committee.

Besides, the Committee has further observed that the Deputy Commissioner has been written after a period of 7 years after the cancellation of the license. The Committee has, therefore, desired that the responsibility of the erring officers/officials for this delay be fixed and action taken report be submitted to the Committee at the earliest.

The Committee also desired that the recovery be expedited under intimation of the Committee.

Urban Local Bodies Department

(Revenue and Disaster Management Department, Forest Department,
Town and Country Planning and Municipal Corporation Faridabad (MCF))

- [34] 4.3 Illegal construction of a multi-storey building in notified land and consequent illegal sale of commercial office spaces valuing Rs. 182.46 crore:**

The Municipal Corporation of Faridabad allotted land notified under Punjab Land Preservation Act, 1900 (PLPA) (preserved and protected with prohibitions of non-forestry activities) to a developer who after getting a NOC from the Forest Department constructed a multi-storied building on this land. The building plans were sanctioned by the MCF and also granted Occupation Certificate in contravention of the terms of allotment. Thereafter, registration of illegal Conveyance Deeds were got executed by the Developer from the Sub-Registrar. The total valuation of the building works out to Rs. 182.46 crore:

Sections 3, 6 & 7 of the Act, 1963⁶, stipulate prohibitions against erection/ re-erection of buildings along the scheduled roads and/or within the controlled areas and use of land in the controlled areas. Every person desiring to obtain the permission against these prohibitions shall make an application to the Director⁷, Town and Country Planning, Haryana under Section 8 of the Act, 1963. The prescribed procedure of granting of the said permission under Section 8 i.e. Change of Land Use (CLU) has been dealt with under Part IV-A (Rule 26-A to 26-F) of the Rules, 1965⁸. The applicant has to apply for the CLU in Form CLU-I prescribed under Rule 26-A and the provisions are for a person other than a coloniser. Execution of an agreement in the Form CLU-II prescribed under Rule 26D of the Rules, 1965 is a condition for approval of the change of land use granted in the Form CLU-III. The Developer also has to give an undertaking in the agreement, to not sell the said land or portion thereof unless the said land had been put to use as permitted by the Director and to use the said land only for the purposes permitted by the Director. The CLU permission including zoning plans granted by Chief Administrator of Faridabad Complex Administration and subsequently by MCF were using these powers, functions and procedures on behalf of Director, Town and Country Planning.

When the developer wants to act as a coloniser, intending to change the existing use of the land in a controlled area for the purpose of setting up a colony by sub-dividing and developing the said land into building plots for residential, industrial, commercial or other purposes, he has to apply under Rule 11 in Form CL-I and comply with the provisions stipulated in Rules 11 to 16 of the Rules, 1965.

Alternatively, the Developer can apply for grant of licence to the Director, Town and Country Planning under Section 3 of the Haryana Development and Regulation of Urban Areas Act, 1975 (the Act, 1975) by following the provisions prescribed in the Rules 3 to 11 of the Haryana Development and Regulation of Urban Areas Rules, 1976 (the Rules, 1976). The Sub-Registrar may allow sale of such sub-divided parts as land after compliance with provisions of Section 7A of the Act, 1975⁹ or as constructed area after compliance with the provisions of the Haryana Apartment Ownership Act, 1983 (the

Apartment Act, 1983). The developer has to register a Deed of Declaration as specified under Sections 2 and 3 (j) of the Apartment Act, 1983 within 90 days of Completion Certificate/Occupation Certificate as may be applicable for licensed development under the Act of 1975 and/or Act of 1963. Besides, the purchasers of commercial spaces in integrated commercial complexes have proportionate rights over the land on which the integrated complex is built in addition to other areas contained in the common areas under the Apartment Act, 1983 (specified under Sections 2,3(f) and 4 of the Apartment Act, 1983).

(i) Approval of CLU and further allotment of MCF land

During examination of issues (November-December 2021) related to multiple Departments and entities viz Municipal Corporation of Faridabad (MCF), Forest Department, Department of Town and Country Planning and Department of Stamp and Registration, it was seen that M/s Godavari Shilpkala Pvt. Ltd. (the Developer) had been granted permission/approval for change in land use (CLU) on 12th March 1992 by Chief Administrator-cum- Director, Town and Country Planning, Faridabad Complex Administration (FCA)¹⁰, Faridabad for a land stretch of 5.5 acres (44 kanals) situated in the revenue estate of Lakkarpur¹¹ village for development and use of the land as 'Recreational, Cultural and Hotel Complex'. The CLU approval was granted under the Act, 1963 using powers and functions of the Director, Town and Country Planning under Section 2 (6) of the Act of 1963. The Developer was granted the CLU approvals after execution of an agreement in the prescribed Form CLU-II (Rule 26D of the Rules, 1965). The land was categorised originally (prior to 12 March 1992) and presently (December 2021) in revenue records as non-cultivable hills (Gair mumkin pahar).

The Developer requested (November, 1994) for allotment of a 3.93 acre parcel of land (comprising three pieces of land) abutting the 5.5 acre land (referred to in the preceding paragraph) for the purpose of parking, landscaping and expansion of 5 star hotel. The MCF after approval from the Government¹² of Haryana allotted (May, 1995) the 3.93 acre parcel of land belonging to MCF in the revenue estate of Lakkarpur Village at the rate of ₹ 20 lakh per acre and other applicable charges including External Development Charges (EDC). The Conveyance Deed was executed on 28 August 1995. The last revised Zoning Plan of the complete CLU site of 9.43 (5.5+3.93) acres was issued on 19 November 2006 by the Commissioner, MCF in continuation of previous zoning plans issued on 26 May 1992 and 11 September 1995. There were specific conditions prescribed which were inter alia as follows:-

- (a) The CLU site was not to be fragmented/sub-divided under any circumstances as contained in CLU-II agreement, terms and conditions of allotment letter and clauses of applicable zoning plan(s); and
- (b) Building permitted at site shall be used for development of recreational, cultural and hotel complex as per revised zoning plan dated 19 November 2006. The category of this land parcel of 3.93 acre originally was and also is non-cultivable hills (Gair Mumkin Pahar) as per revenue records.

(ii) Illegal construction

The developer planned five building blocks in the 5.5 acre stretch of which four blocks (No. 1 to 4) were interconnected towers and Occupation Certificate¹³ was granted

by the Commissioner MCF on 14 November 1994. The fifth block was a separate building constructed later. Its part Completion and Permission to Occupy Certificate was granted on 4 July 2008 with ten storeys above the Ground Floor and basements (total 14 storeys) covering 51,609.173 sqms.

The Developer planned another multi-storied building on the land allotted by the MCF (i.e. 3.93 acre) and the proposed building plans were sanctioned (6 November 2007) with validity up to 5 November 2009. The sanctioned tower incorporated nine floors for commercial offices, three floors for halls, two floors for car parking above the Ground Floor reserved for ATM Space and Entrance Lobby with one Basement (total 16 storeys). The said building was completed on the site and Occupation and Completion Certificate was granted by the MCF on 7 April 2011 with 32,975.96 sqm covered area. The details of floor-wise area and rates per square feet for commercial space in the area notified by the Deputy Commissioner Office of Faridabad and corresponding value of the constructed office space is given in **Appendix-7**. The value works out to ₹ 182.46 crore.

The permission for change of land use and allotment approval of additional land did not permit construction and use of constructed area for commercial offices. However, review of records showed that the MCF sanctioned the building plans (reflecting use of building spaces as commercial) in contravention of the approval of CLU and land allotment.

(iii) Illegal sale

The Developer was selling office space since December 2011. The MCF became aware of the illegal Conveyance Deeds in December 2020 when an individual sought information from MCF regarding the legality of Conveyance Deeds. The Chief Town Planner (CTP), MCF provided the information only in February 2021. Later, the Commissioner, MCF ordered (24 March 2021) collection of information of Conveyance Deeds from the Tehsildar, Badkhal (Faridabad). As per information received from the Tehsildar, Badkhal, 10 Conveyance Deeds (**Appendix 8**) in the tower at Godavari Shilpkala named 'Pinnacle Business Tower' were registered at the office of Sub-Registrar Badkhal between 6 October 2017 and December 2020. Commissioner, MCF issued Show Cause notice (25 March 2021) to the developer. The Developer did not respond to the notices. The Commissioner, MCF ordered (8 April 2021) sealing of the premises of the Pinnacle Business Tower as there were contraventions in the use of land, subdivision of land and sale of building violating the provisions of CLU permission, CLU-II agreement under Rule 26D of the Rule, 1965 and the approved zoning plan.

(iv) Joint physical verification by Audit

Audit conducted a joint physical verification of the Pinnacle Business Tower on 2 December 2021 with the officials of the MCF and it was found that the Pinnacle Business Tower was not sealed. On detailed floor wise verification, it was found that all the ten sold out units which were made out to be the ground for sealing the premises of the Pinnacle Business Tower by the Commissioner, MCF on 8 April 2021, were open and not sealed. Contrarily eight other units (which were not part of the list) were found sealed with a white tape.

(v) Irregularities in registration of sale deeds

Examination of records in the Sub-Registrar offices at Badkhal and Faridabad enabled collection of copies of 40 Conveyance Deeds (**Appendix 9**) pertaining to the Pinnacle Business Tower including 10 deeds already on record of the MCF. The MCF had obtained the Conveyance Deeds from the office of the Sub-Registrar, Badkhal. This office had come into existence in the year 2017 and the deeds executed prior to the year 2017 remained to be obtained. These were in the custody of the office of the Sub-Registrar, Faridabad. It was also observed that Conveyance Deeds at Sr. No. 3, 4 & 5 in the **Appendix 9** were got registered without signatures of the Sub-Registrar Faridabad. The sale deeds/ agreements, had been drafted to convey creation of third-party rights restricted to commercial offices and there was no reference to sub-division of land. Sub-Registrar, Badkhal mentioned during the Exit Conference with Audit (December 2021) that in such projects the developers submit the project file at the initial stage and the file is checked in detail. The Deeds are registered routinely thereafter and every time the project file was not checked but only Occupation/Completion Certificate was checked. He also mentioned that there was no necessity of NOC under Section 7A of the Haryana Development and Regulation of Urban Areas Act, 1975 (the Act, 1975) before registration of Conveyance Deeds in the Pinnacle Tower as the saleable area was not land but a constructed area. The statement of Sub-Registrar was not correct as conveyance deeds could not be executed without obtaining license under Section 3 of the Act of 1975. Copy of project file was specifically sought from the office of Sub-Registrar-cum- Tehsildar, Badkhal and Faridabad but was not made available. However, the Sub-Registrar-cum-Tehsildar, Faridabad intimated that the Deed of Declaration (under Sections 2 and 3 (j) of the Apartment Act, 1983) was not got registered by the developer.

Audit observed that the Developer was not entitled to set up a colony in the form of an integrated commercial complex by flouting the combined zoning plan issued in November 2006. The Developer had also not obtained license under Section 3 of the Act, 1975 by following the provisions prescribed in the Rules 3 to 11 of the Rules, 1976 nor complied with the provisions under section 7A of the Act, 1975 (which requires permission from Director, Town and Country Planning) or followed the provisions of the Apartment Act, 1983, requiring registration of Deed of Declaration. The registered Conveyance Deeds were contrary to above referred provisions. The Developer succeeded in executing 40 conveyance deeds for ₹ 88.94 crore fraudulently (as detailed in **Appendix 9**). Offices of Sub-Registrars had ignored the facts that the Developer had not registered the Deed of Declaration under the Apartment Act, 1983; the Conveyance Deeds did not mention any license under Section 3 of the Act, 1975 mandated under Section 7 (i) of the Act of 1975; and the referred CLU permission was merely for setting up a 'cultural, recreational and hotel' complex issued under the provisions of Rule 26D of the Rules, 1965 without vesting any sale and fragmentation rights. Similar views have also been taken by the Hon'ble Punjab and Haryana High Court in an identical matter in the CWP No. 26147 of 2015 decided on 10 January 2020.

(vi) MCF allotted the land notified under PLPA, 1900

It was also seen in audit that the Government of Haryana (Forest Department) had issued a notification under Section 4 of the Punjab Land Preservation Act (PLPA), 1900 (applicable to Haryana), vide Notification No. S.100/P.A.2/S.4/92 dated 18 August

1992. The notification stipulated deemed necessary prohibitions in the revenue estate of Lakkarpur Village of Ballabgarh Tehsil in Faridabad District for 30 years to save the soil from erosion. The MCF land (3.93 acres) allotted to the Developer, on which the 'Pinnacle Business Tower' had been constructed, was part of this PLPA notified area (preserved and protected with prohibitions of non-forestry activities). Despite being a part of the notified PLPA area, the MCF records do not refer to any consultation/No Objection Certificate (NOC) from the Forest Department before making allotment.

(vii) Lapses on the part of Forest Department

On further investigation in the Forest Department, it was observed that the Range Forest Officer, Faridabad issued two notices on 1 August 2021 addressed to the buildings situated in the developer's land (Hotel Vivanta and the Pinnacle) for execution of non-forestry activities and committing of violations of the PLPA, 1900, Indian Forest Act, 1927 and Forest Conservation Act, 1980. In response to this notice, the developer submitted an NOC issued on 11 December 2006 by the Range Forest Officer, Ballabgarh (the then jurisdictional office). Vide this NOC, it was intimated that the khasra numbers of the developer's land were not covered under the provisions of the PLPA. However, audit compared the khasra numbers of the developer's land, the PLPA notification dated 18 August 1992 and the khasra numbers mentioned in this NOC (**Appendix 10**) and it was revealed that whole stretch of 3.93 acre land allotted by the MCF (on which Pinnacle Tower was constructed) was covered under the PLPA notified area.

The Range Forest Officer, Ballabgarh intimated on 5 January 2022 that an NOC to the developer had been dispatched vide Sr. No. 211 on 11 December 2006 but no office record of this NOC was in existence in the office. On further scrutiny in the Office of the Dy. Conservator of Forests, Faridabad, it was intimated that the Range Forest Officer was not the competent authority to issue such NOC. Thus, the Range Forest Officer had issued a NOC despite not being competent to do so and had facilitated non-forestry activities in contravention to the forest laws. The Forest Department had not initiated any action despite being cognizant of the violations.

Conclusions

Audit observed a trail of illegalities starting from the land allotment to the Developer by the MCF in the PLPA notified area; abetted through sanction of building plans for commercial office space in contravention to the CLU agreement; facilitation through issuing of Forest NOC on the PLPA notified area by an officer not authorised to do so and culminating into the illegal execution of Conveyance Deeds at the Offices of the Sub-Registrars, Faridabad and Badkhal. Thus, the officials of MCF, ULB Department, Forest Department and Revenue Department had facilitated such gross violations by the Developer.

The enforcement wings at the MCF as well as the Department of Town and Country Planning had not taken any action against the illegal construction carried out for a period more than nine years.

The matter was discussed in the Exit Conference with the Commissioner, MCF on 3 December 2021. The Commissioner directed the Chief Town Planner to explain the gaps with relevant records due to which the observations have arisen. However, no such

explanatory records were produced. These audit findings were brought to the notice of the Principal Secretary to Government of Haryana, Urban Local Bodies Department, Director, Urban Local Bodies, Principal Secretary to Government of Haryana, Forest Department, Financial Commissioner to Government of Haryana in Revenue Department and the Director, Town and Country Planning Department in December 2021 and again in January 2022. An exit conference was held with Director, TCPD and Director, Urban Local Bodies Department (ULB) in April 2022.

- (i) The official from ULB Department contended that the area in which the Pinnacle Tower is situated, had been converted to residential area through Spot Zoning in 1994. Audit observed that provision of spot zoning is not available in the Act of 1963 and Act of 1975 and Rules thereunder. Further, the proposal for excluding a part of this site from Natural Conservation Zone (NCZ) had not been approved so far (April 2022).
- (ii) The officials of ULB Department stated that CLU was granted before notification under the Punjab Land Preservation Act, 1900 (PLPA). The statement was not based on facts as the notification under PLPA was issued in 1992 and the land in question was allotted by the MCF in 1995.
- (iii) It was also intimated by officials of TCPD that notice had already been issued to the Company and an FIR had been registered under Section 7(i) of the Act, 1975. The final action was awaited (April 2022).

Recommendations:

The Haryana Government may consider the following :-

- (i) Initiation of action against the developer(s) and involved public servants for violating PLPA notification as well as other legal and internal central provisions/procedures at all stages of deviation(s).
- (ii) Prescribing suitable internal control procedures for the offices of Sub-Registrars to ensure that sub-division/fragmentation of the CLU sites is not facilitated through registration of Conveyance/Sale Deeds.
- (iii) Determining the compensation required to be paid to the investors by the Government of Haryana and the Municipal Corporation of Faridabad followed by its payment. This is further required to be followed by consequential action of recovering the compensation amount paid from the developers and from the concerned officials / persons responsible for the events.

The matter was referred (27 January 2022) to the Principal Secretary/ Additional Chief Secretaries of Government of Haryana, Revenue and Disaster Management Department, Forest Department, Town and Country Planning Department, Urban Local Bodies Department, Haryana for reply/ comments. No response has been received till April 2022.

The department in its written reply stated that as under: -

1. That as per requirement of Rule 26 –A of Controlled Area Rules, 1965, M/s Godawari Shilpkala Pvt Ltd through its authorized signatory submitted an application

on 03.10.1991 for grant of CLU permission for land measuring 5.5 acres (44 K-0M) comprising khasra no. 26//1, 2, 3, 8, 9, 10/1 in the revenue estate of village Lakkarpur, Faridabad for the purpose of developing the land into recreational/cultural and Hotel Complex in the office of Chief Administrator-cum- Director, Town & Country Planning, Faridabad Complex Administration, Faridabad exercising the powers and functions under the provisions of section 42 of Faridabad Complex Administration (Regulation and Development) Act, 1971.

2. That the then Chief Administrator-cum- Director, Town & Country Planning, Faridabad Complex Administration, Faridabad considered the request of the applicant company thereafter LOI was issued vide memo no. FCA/STP/91/1626 dated 19.12.1991. As per requirement of Section 26-D of Controlled Area Rules 1965, CLU-II agreement was executed with Chief Administrator-cum- Director, Town & Country Planning, Faridabad Complex Administration, Faridabad on 19.02.1992 which was registered before Sub-Registrar, Faridabad. As per condition No. 1 (a) of aforesaid CLU-II agreement dated 19.02.1992, "that the promise shall pay proportionate development charges which shall be first charge on the said land as and when required and as determined by the Chief Administrator-cum-Director in respect of external development works may be carried out in the areas for the benefit of the said land."

3. That after fulfilment of terms & conditions of LOI and the agreement on Form CLU-II, final CLU permission for the purpose of developing the land into recreational/cultural and Hotel Complex over land measuring 5.5 acres (44 Kanals) was accorded vide memo no. FCA/STP/1992/378 dated 12.03.1992. Authorized signatory of the company had submitted their request for preparation of zoning plan for CLU land and this Corporation vide memo no. FCA/STP/1992/880 dated 20.05.1992 issued approved zoning plan under the provisions of Section 29 of Faridabad Complex Administration (Regulation and Development) Act, 1971 read with Rule 26 (2) of FCA Building Rules 1989 with a provision of 100 % FAR and 15 mtr. height. Later on the party represented for increase in height from 15mt. to 21 mt. which was considered and allowed by the Govt. vide its memo no. 13/59/92-3C-II dated 12.02.1993.

4. That erstwhile FCA (Now MCF) vide memo no. FCA/STP/93/597 dated 26.03.1993 issued the directions to the party to pay external development charges @ Rs. 4.15 Lac per acre, total amounting to Rs. 24.75 Lacs. Authorized signatory of the company vide their letter dated 20.07.1993 deposited Rs. 6,18,750/- vide G-8 No. 4/576 dated 23.07.1993 towards 25% of total EDC and requested to pay balance EDC i.e., Rs. 18,56,250/- in 6 half yearly installments with applicable interest which was considered and allowed by the then CA, FCA and conveyed vide memo no. FCA/STP/93/1593 dated 31.08.1993. The building plans for this CLU land was also sanctioned vide memo no. FCA/STP/93/1604 dated 01.09.1993 and the party has completed the construction and occupation certificate was issued vide memo no. FCA/STP/94/600 dated 14.11.1994.

5. That Authorized signatory of the company submitted a request in this Corporation on 14.11.1994 for allotment of 3 pieces of adjoining MCF land measuring 3.93 acres comprising khasra no. 19//21, 22, 26//4/1/2, 7 min, 10/2, 12 and 13 village Lakkarpur for expansion of the recreational, cultural and hotel complex and for providing better infrastructural facilities. The request was considered by the MCF and the land was allotted vide allotment letter bearing memo no. STP/1995/478 dated 15.05.1995 after obtaining approval from Government conveyed vide memo no. 13/86/94-3C-II dated 01.05.1995.

The tentative price of raw land was Rs. 78.60 Lacs + EDC @ Rs. 5 Lacs per gross acre i.e., total cost of raw land + EDC is Rs. 98.25 Lacs. The company has paid the cost of land+EDC thereafter conveyance deed of 3.93 acre land was executed on 28.08.1995.

6. That under the provision of Rule 48 (2) of the Punjab Scheduled Road & Controlled Areas Restriction of unregulated development Rule, 1965, combined zoning plan for total 9.43 acre (5.50 acres +3.93 acres) was prepared vide drg. No. MCF/STP/95/950 dated 11.09.1995 with the provision of 100% FAR. The revised building plan was sanctioned vide memo no. MCF/STP/2004/256 dated 10.02.2004 which was valid up to 21.01.2009.

7. That in the light of policy decision taken by Town & Country Planning Department, Haryana for increase in FAR for the starred hotels, Authorized signatory of the company made another request in this Corporation on 05.09.2006 for enhanced FAR of 175% for hotel site which was considered and allowed by this Corporation vide memo no. MCF/CTP/2006/1295 dated 06.10.2006 subject to payment of fee & charges and fulfilment of other terms & conditions mentioned therein.

As per condition no. 4 of aforesaid letter, the company was required to pay Rs. 44,41,247/- i.e., equivalent to 10% of the total payable amount of Rs. 4,44,12,441/- on account of difference of EDC proportionately payable for 100% FAR and 175% FAR within a period of 30 days from the date of issue of said letter. They were also required to submit an undertaking in form of an affidavit affirming that they shall pay balance 40% of payable amount of EDC i.e., Rs. 1,77,64,989/- at the time of acquisition of land in the sector/Zone and shall pay the balanced 50% amount i.e., Rs. 2,22,06,236/- in 4 equal installments alongwith 15% interest at the updated rates. After receipt of 10% EDC amount and requisite undertaking from the applicant company zoning plan bearing drawing no. MCF/CTP/2006/1252 dated 18.10.2006 with the amended FAR of 175% was issued vide memo no. MCF/CTP/2206/1346 dated 27.10.2006.

8. That the recreational area near village Lakkarpur where the land in question is situated was changed into residential zone by way of spot zoning change in FDP-2011 duly approved by the Government vide its memo no. 13/38/93-3C-II dated 25.10.1994. In the residential zone commercial complex/hotel are permissible. As per revised zoning plan bearing drawing no. MCF/CTP/2006/1252 dated 18.10.2006, under Clause type of building permitted indicates that "the buildings intended to be used for development of recreational, cultural and hotel complex of M/s Godavari Shilpkala Pvt Ltd shall include hotel, cultural theatres, recreational halls, banquet halls, conference halls, networking, services, offices restaurants and Bar. The ancillary uses such as shopping arcade not exceeding more than 10 % of the permissible FAR shall be allowed." Thus offices are permissible land use, the fee and charges have been deposited by the party are equivalent to commercial CLU.

9. That it is worth mentioning here that Section- 351 was omitted from Principal Act on 30.07.2004 but Financial Commissioner and Principal Secretary to Govt. Haryana vide his order dated 23.08.2006 circulated vide Endst. No. 1412/2006-3C-II dated 28.08.2006 decided that Commissioner, MCF is competent authority to exercise the powers in respect of grant of CLU permission etc. within the limits of Municipal Corporations as per provisions of HMC Act, 1994.

10. That as per policy of Municipal Corporation, Faridabad, 100% EDC should have been charged from all CLU cases. As such 90% of EDC demand towards increased FAR from 100% to 175% FAR yet to be paid by the applicant-company, therefore, this Corporation vide memo no. MCF/CTP/2010/186 dated 23.02.2010 issued demand notice for payment of balance EDC amounting to Rs. 13,84,30,091/- (interest calculated upto 28.09.2010) but the party was not deposited the said amount, therefore, this Corporation vide subsequent memo no. 1582 dated 16.09.2010 issued the directions to pay EDC amounting to Rs. 15,07,47,868/- including interest calculated upto 30.09.2010, a reminder was also issued on 24.09.2010.

11. That authorized signatory of M/s. Godawari Shipkala Ltd. vide letter dated 25.10.2010 consented for payment of full EDC with simple interest instead of compound interest which was considered by this Corporation and this office vide memo no. MCF/CTP/2011/149 dated 16.03.2011 issued directions to the party to pay due EDC amount Rs. 6,85,91,669/- by 20.03.2011 on the basis of tentative EDC rates of Rs. 162.25 Lacs per acre applicable at that time with an affidavit stating that the company will pay any due amount towards EDC on the basis of EDC rates, if so revised/finalized by DTCP, Haryana. The party has submitted the requisite undertaking on 13.03.2011 and deposited the amount of Rs. 6,85,91,669/- vide G-8 no. 26/13976 dated 31.03.2011.

12. That the then Commissioner, Municipal Corporation, Faridabad has decided to get audited all CLU case files from the Institute of Public Auditors of India, Chandigarh and in the present case, the aforesaid institution has observed that the Govt. has finalized the EDC rates of Rs. 271.84 Lacs per year for the calendar year 2009 on 14.07.2011 which are higher than the provisional rates of 162.25 Lacs per acre on the basis of which differential amount of balance 90% EDC deposited by the applicant-company on 31.03.2011. Therefore, this Corporation vide memo no. MCF/STP/2018/1192 dated 21.09.2018 issued demand notice for payment of Rs. 13,32,58,425/- (interest calculated upto 31.07.2018) on the basis of EDC rates notified on 14.07.2011.

13. That aggrieved with the demand raised by this Corporation on 21.09.2018, the applicant-company filed an appeal u/s 138 of HMC Act, 1994 in the Hon'ble Court of Commissioner, Faridabad Division, Faridabad which was disposed off on 10.09.2019 in favour of the Corporation. Thereafter, this Corporation vide memo no. MCF/STP/2020/152 dated 17.02.2020 issued final demand notice for payment of EDC amounting to Rs. 16,28,19,890/- with interest calculated up to 31.12.2019.

14. That aggrieved with the decision of the Corporation the applicant-company filed CWP no. 6086 /2020 before Hon'ble High Court of Punjab & Haryana at Chandigarh wherein Hon'ble High Court vide order dated 20.03.2020 issued the directions to the applicant to furnish a Bank Guarantee of Rs. 9,00,00,000/- before the concerned authority within 4 weeks, further proceedings shall be kept in abeyance. However, this order shall not be construed to mean that this Court has drawn any conclusion about the liability, if any, of the petitioner. Besides, the Bank Guarantee would not be encashed by the authority without prior permission of the Court.

15. That aggrieved with the order dated 20.03.2020 passed by Hon'ble High Court, the applicant-company filed SLP No. 8093/2020 before Hon'ble Supreme Court of India wherein Hon'ble Supreme court of India Court vide order dated 19.08.2020 granted stay of operation of the order dated 20.03.2020. The matter is sub-judice in Hon'ble Supreme

Court of India in SLP No. 8093 of 2020. The next date of hearing in the case is 01.08.2023.

16. That after notification of One Time Settlement Policy "Samadhan Se Vikas" to enable recovery of long pending EDC dues of CLU, this office vide memo no. MCF/CTP/2021/858 dated 25.05.2021 and subsequent memo no. 153 dated 20.01.2022 asked the party to submit their consent for payment of EDC as per parameters notified in the above referred policy. The applicant-company vide their letter dated 08.02.2022 consented to adopt One Time Settlement Scheme but sought time for at least two years to pay outstanding EDC which was rejected by Commissioner, MCF vide his order dated 05.07.2022 thereafter this office vide memo no. MCF/CTP/2022/1306 dated 07.07.2022 asked the applicant company to deposit outstanding EDC amounting to Rs. 7,69,77,537/- within a period of 15 days.

17. That it has come into the notice of this Corporation that the owners of M/s Godawari Shilpkala Pvt Ltd have sold out CLU land/building/offices constructed on aforesaid land into pieces thereafter this Corporation vide memo no. MCF/CTP/2021/433 dated 24.03.2021 requested Tehsildar, Badkhal Assembly Constituency, Faridabad to provide the details of sale deed executed in CLU/allotted land and building constructed thereupon. Tehsildar office has intimated that the following conveyance deeds have been executed from time to time in "the Pinnacle Business Tower" forming part of CLU land.

- a. Conveyance deed executed on 25.04.2018 of commercial space comprised in premises no. 405A, Admeasuring 2150 sq. ft. on 4th floor in "the Pinnacle Business Tower" in favour of Mr. Kiran Kala S/o Sh. Badrinath Kala.
- b. Conveyance deed executed on 06.10.2017 of commercial space comprised in premises no. 905, Admeasuring 5349 sq. ft. on 9th floor in "the Pinnacle Business Tower" in favour of Mrs. Punam Lal W/o Mr. Purshautam Lal.
- c. Conveyance deed executed on 06.10.2017 of commercial space comprised in premises no. 903, Admeasuring 3442.03 sq ft on 9th floor in "the Pinnacle Business Tower" in favour of Mrs. Punam Lal W/o Mr. Purshautam Lal.
- d. Conveyance deed executed on 23.10.2017 of commercial space on 5th floor in "the Pinnacle Business Tower" in favour of M/s Underground Magnetics (Pvt Ltd) through Sh. Rajiv Gupta.
- e. Conveyance deed executed on 15.11.2017 of commercial space comprised in premises no. 901, Admeasuring 3653.55 sq ft on 9th floor in "the Pinnacle Business Tower" in favour of Mr. Purshautam Lal.
- f. Conveyance deed executed on 15.11.2017 of commercial space comprised in premises no. 904, Admeasuring 3410.54 sq ft on 9th floor in "the Pinnacle Business Tower" in favour of Mr. Purshautam Lal.
- g. Conveyance deed executed on 15.11.2017 of commercial space comprised in premises no. 906, Admeasuring 5437.74 sq ft on 9th floor in "the Pinnacle Business Tower" in favour of Mr. Purshautam Lal.
- h. Conveyance deed executed on 25.04.2018 of commercial space comprised in premises no. 202, Admeasuring 3530 sq ft on 2nd floor in "the Pinnacle Business

Tower” in favour of M/s Stowe Research India pvt Ltd through its Director, Sh. Rajinder Singh Tanwar.

- i. Conveyance deed executed on 29.06.2018 of commercial space in “the Pinnacle Business Tower” in favour of Mr. Kailash Chand Malhotra.
- j. Conveyance deed executed on 21.12.2020 of commercial space comprised in premises no. 503, Admeasuring 3442.03 sq ft on 5th floor in “the Pinnacle Business Tower” in favour of Sh. Sunil Prakash and Smt. Rachna Prakash.

18. That the aforesaid Act is committed against the provisions of CLU permission, CLU-II agreement, terms & conditions of allotment of land, approved zoning plan and sanctioned building plan and occupation certificate issued by the competent authority from time to time being there is no provision in aforesaid documents whereby sale of land or building is permitted into pieces or the building was put in use for the purpose other than it is sanctioned/occupation certificate was issued. As per available record in this Corporation, no commercial space bearing no. 202 on 2nd floor, 405, 405 A on 4th floor, 503, 5th floor and 901, 903, 904, 905, 906 on 9th floor in the Pinnacle Business Tower has ever been sanctioned and occupation certificate thereof issued.

19. That show cause notice bearing no. MCF/CTP/2021/451 to 452 dated 25.03.2021 was served upon the violator for raising construction contrary to the sanctioned plan in violation of section 250, 254, 264, 265 (1) and Section- 346 to 350-A of Haryana Municipal Corporation Act, 1994 thereafter Commissioner, MCF vide his order circulated vide Endst. No. 519-521 dated 08.04.2021 ordered to seal the premises of Pinnacle Block under the provisions of Section-263 A (1) of HMC Act, 1994. The officers from MCF have sealed the premises.

20. That the Authorized Representative, M/s Godavari Shilpkala Pvt Ltd vide his letter dated 12.08.2021 and 31.01.2022 submitted their request for regularization of offense. Civil Suit titled as M/s Underground Magnetic Pvt. Ltd Vs. MCF and M/s Action Construction Equipment Ltd Vs. MCF & Others are filed before Hon'ble District Court to issue the directions to MCF to de-seal their premises situated in Pinnacle Tower. This Corporation has provided para-wise comments in this matter.

21. That MCF land measuring 3.93 acres adjoining to aforesaid CLU land was allotted by MCF after obtaining approval from Government for expansion of recreational, cultural and hotel complex on prevailing commercial market rates but PAG office has observed that after Forest Department notification dated 18.05.1992, this MCF land is covered under Section-4 of PLPA-1900, thus not be used for any other purpose. As per record available in Planning Branch of this Corporation, no forest notification was received prior to 18.03.2004. At the time of submission of applicant company request for availing enhanced FAR of 175%, during the year 2006, this Corporation vide memo no. 1346 dated 27.10.2006 asked the applicant-company to submit NOC issued by competent authority in Forest Department and Forest Department vide its memo no. 211 dated 11.12.2006 informed that the land in question is not covered under Forest land, Aravali project plantation/ PLPA-1900. However the status of PLPA in Faridabad is yet to be decided by Hon'ble Supreme Court of India, this decision will be expected to come very soon. MCF is statutory bound to follow the directions issued by Hon'ble Supreme Court of India in this matter.

22. That Principal Accountant General, (Audit) Haryana vide that office memo dated 27.01.2022 submitted Audit Para to Worthy ACS & Financial Commissioner to Government Haryana, Revenue & Disaster Management Department i.e. "allotment of PLPA land (preserved and protected with prohibitions of non-forestry activities) to the developer by MCF, issuance of Forest NOC on the land notified under PLPA, sanction of building plans and granting Occupation Certificate in contravention to the terms of allotment, registration of illegal conveyance deed by the Sub-Registrar, total assessed valuation of the building Rs. 443.52 crore)"

23. That this Corporation has provided all assistance to PAG office, all requisite record has also been provided, but they have raised audit observation with their vested interest. No Forest Act barred MCF to sell its valuable land on market rate after obtaining requisite approval from competent authority in State Government. It is responsibility of the allottee to obtain all requisite clearance from respective Department prior to raising any construction on allotted land.

That the detail of payable fee & charges in CLU permission for Hotel/commercial use and obtaining license under Act No. 8 of 1975 or even the present rates are specified as under:-

Sr. No	Description of fee & charges	CLU cases (in year 2006)	License cases (In year 2006)	CLU cases (In year 2021 when the Audit observation have been raised)	License cases (In year 2021 when the Audit observation have been raised)	Rate per sq mtr	Area of Site 38051 sq mtr Amount to be deposited	Amount Would be deposited before sale out the property	Remarks
1.	Scrutiny fee	Rs. 10 per sq mtr of site area	Rs. 10 per sq mtr of site area	Rs. 10 per sq mtr of site area	Rs. 10 per sq mtr of permissible FAR	Rs. 10	38051x 10	Rs. 380510/-	The party deposited service charges for preparation of zoning plan @ Rs. 10 per sq mtr Amounting to Rs. 3,81,650/- vide receipt no. G8/64/840 dated 02.08.2006. Thus the demanded scrutiny fee/service charges stands deposited by the applicant which is on higher side to the fee & charges observed by PAG office

									thus this observation is not maintainable.
2.	License Fee	Nil but this Corporation vide memo no. 1295 dated 06.10.2006 levied additional conversion charges equivalent to license fee @ Rs. 200 lakhs per gross acre (as per T&CP Notification dated 13.09.2005)	Rs. 200 lakhs per gross acre (as per T&CP Notification dated 13.09.2005)	Nil	Rs. 270 lakh per gross acre (As per T&CP Notification dated 02.02.2015)	Rs. 210 Lakh per acre or Rs. 4339 per sq mtr	38051 x 4359	Rs. 16,58,64,309/-	Additional Conversion charges of Rs. 18,85,90,845/- equivalent to license fee applicable that time stands deposited vide G8 No. 18/2976 dated 18.10.2006. PAG office observed that Rs. 16,58,64,309/- are payable before sale of property whereas Rs. 18,85,90,845/- was paid during the year 2006 which is on higher side thus this observation is not maintainable.
3.	EDC	Rs. 1,09,89,300/- per gross acre (As per T&CP guidelines conveyed vide memo no.5DP-2002/3647 dated 04.03.2002, Commercial rate for Faridabad was Rs. 65.23 lacs per gross acre on the basis of rates communicated by	Rs. 1,09,89,300/- per gross acre (As per T&CP guidelines conveyed vide memo no.5DP-2002/3647 dated 04.03.2002, Commercial rate for Faridabad was Rs.	Rs. 437.517 lakhs per gross acre (As per T&CP Notification dated 11.02.2016)	Rs. 437.517 lakhs per gross acre (As per T&CP Notification dated 11.02.2016)	Rs. 437.51 lakhs per acre or Rs. 9039 per sq mtr	38051 x 1.75 x 9039	Rs. 60,19,00,230/-	In this case, the land under question is situated in recreational zone thus this office vide memo no. 1295 dated 06.10.2006 asked the party to pay 10% i.e. Rs. 44,41,247/- of total payable amount of Rs. 4,44,12,471/- on account of difference of EDC within 30 days, balance 40 % i.e. Rs. 1,77,64,989/- at the time of acquisition of

		CA, HUDA vide memo dated 15.01.2002 which was increased 10% per year compound interest)	65.23 lacs per gross acre on the basis of rates communicated by CA, HUDA vide memo dated 15.01.2002 which was increased 10% per year compound interest)						sector and 50% i.e. Rs. 2,22,06,236/- in four equal instalments alongwith 15% interest. These charges are equivalent to the fee & charges decided by T&CP Department for increased in FAR for the starred Hotels. Apart from the above these are equivalent to the fee & charges imposed while obtaining license under Act No. 8 of 1975. <u>As per T&CP Department notification dated 11.02.2016, EDC are applicable per gross acre whereas the PAG office has wrongly imposed the charges on permissible FAR of 1.75 % which was only imposed on site area i.e. rates in lacs per gross acre not per permissible FAR.</u> However the land in question is still not acquired for any sector and still part of residential zone after
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									<p>spot change. Later on MCF has adopted a policy to recover 100% EDC charges from CLU cases, this office vide memo no. MCF/CTP/2010/186 dated 23.02.2010 issued demand notice for payment of balance EDC amounting to Rs. 13,84,30,091/- (interest calculated upto 28.09.2010) but the party has not deposited the said amount. The detail of outstanding EDC is already mentioned from para no. 10 to 16 above.</p>
4.	Conversion charges	Rs. 20 per sqr yds	Rs. 840 per sq mtr (as per T&CP notification dated 10.11.2006)	Rs. 2200 per sq mtr as per T&CP Notification dated 10.08.2015	Rs. 2200 per sq mtr as per T&CP Notification dated 10.08.2015	Rs. 2200/- per sq mtr	38051 x 2200	Rs. 8,37,12,200/-	<p>The applicant has deposited demanded conversion charges @ Rs. 20 per sq yd. PAG Office has levied conversion charges notified on 10.08.2015 i.e. at present rates. During the year 2006, conversion charges for commercial license is Rs. 840 per sq mtr or 702.34 per</p>

									sqr yd, the party has paid conversion charges @ Rs. 20 per sqr yd thus they are required to pay balance conversion charges on current rates.
5.	Composition charges for compounding violation under Section-7(i) of Act No. 8 of 1975	Rs. 500 per sqr mtr	_____	_____	_____	_____	38051 x 500	Rs. 1,90,25,500/-	These charges are applicable when the plot owner have violated the provisions under Section-7(i) of Act No. 8 of 1975.
	Total							Rs. 87,08,82,749/-	From the calculations referred above it is cleared that there is no ambiguity in payment of service charges and license fee. EDC as calculated by PAG office is not maintainable. However the party is required to pay difference of conversion charges and Composition charges for compounding violation under Section-7(i) of Act No. 8 of 1975 in case their request for regularization of violation will consider by the competent authority.

25. After receipt of observations from PAG (Audit) Haryana, Commissioner, MCF vide his order dated 29.03.2022 has decided to constitute a Committee Headed by Sh. Abhishek Meena, IAS, Additional Commissioner, MCF having Joint Commissioner(T), Financial Controller, District Attorney, Senior Town Planner & Senior Architect as Member to submit their recommendations. The committee has observed that the owners of office spaces removed the seal from their premises, only few units are found sealed. As per latest status a Committee of Deputy Town Planner, Zonal Taxation Officer (P), Junior Engineer (P) has been constituted to visit the site and submit the report regarding illegal sub-division in Pinnacle Tower. The Committee visited the site and found that total 42 units are illegally sold out to different persons wherein only 4 units are sealed.

26. Commissioner, MCF vide his order dated 05.07.2022 has accepted the recommendations of the Committee and decided to forward fact finding report to the Directorate alongwith the representation submitted by the Authorized Signatory of M/s Godavari Shilpkala Pvt Ltd for regularization of violations in CLU land.

27. After examination the report provided by MCF memo no. DULB/CTP/2022/112, dated 07.07.2022, MCF was directed after obtaining the approval of Government vide memo No. DULB/CTP/2022/112, dated 13.09.2022 to provide the detailed reply/comments directly to Principal Accountant General (Audit), Haryana with reference to their letter dated 27.01.2022 under intimation to this office. Further, also directed to examine and decide the representation of M/s Godavari Shilpkala at their level. MCF has also been directed vide memo dated 24.06.2023 to take action regarding de-sealing and selling of units unauthorizedly of Pinnacle Business Tower forming part of CLU land whose conveyance deeds have been executed from time to time and take action regarding violation of 7(i) of Act No. 8 of The Haryana Development and Regulation of Urban Areas Act, 1975 against M/s Godavari Shilpkala Pvt Ltd.

Revenue Department Reply:-

This para relates to Town & Country Planning Department, Urban Local Bodies Department and Forest Department mainly. Therefore, Exit Conference has been made with the above departments by PAG. This department was not invited for Exit Conference. Overview, Chapter 1-Introduction, Chapter 2- Energy and Power, Chapter 3- Industries and Commerce, Chapter 4- Urban Development and Conclusion and Recommendations of report No. 7 of the year 2022 shows that this para does not relate to this department. This para relates to illegal construction of a multi storey building in notified land (Preserve and protected with prohibitions of non forestry activities) allotted to the MCF and consequent illegal sale of commercial office spaces valuing 182.46 cr. It has been objected by the PAG that in the case of NOC u/s 7-A of the act was obligatory for the registering authority at the time of registration of the instrument 40 conveyance deeds have been shown in the Appendix '9'. It has been replied by Sub-Registrar Badkhal that in these conveyance deeds section 7-A of the Haryana Development and Regulation of Urban Area Act, 1975 before registration of conveyance deed in Pinnacle Tower as the saleable area was not vacant land but constructed area. Therefore, NOC was not required in these case. Further, it is obligatory for the developer under Apartment Act, 1983 to register deed of declaration. In all the 40 conveyance deeds Stamp & Registration Fees has been paid on collector rate of commercial activities. In the case no deficiency of Stamp & Registration Fees is pointed out by AG audit party in deeds shown

in Appendix '9'. Hence, it need no comments. In all the cases CLU was obtained by the party concerned.

Section 135 of Haryana Registration Manual, 1967 provides that Subject to the conditions laid down in Paragraph 128 Registering Officers should bear in mind that they are in no way concerned with the validity of documents brought to them for registration, and that it would be wrong for them to refuse to register on any such grounds as the following, e.g., that the executants was dealing with property not belonging to him or that the instrument infringed the rights of third persons not parties to the transaction, or that the transaction was fraudulent or opposed to public policy. These and similar matters are for decision, if necessary, by competent court of law and registering officers, as such, have nothing to do with them. If the document is presented in a proper manner by a competent person at the proper office within the time allowed by law, and if the registering officer is satisfied that the alleged executants that the alleged executants is the person he represents himself to be, and if such person admits execution, the registering officer is bound to register the document without regard to its possible effects.

Note:(1)As per D.O. letter of Principal Accountant General (Audit) Haryana, dated 27.01.2022 "Allotment of PLPA land (Preserved and protected with prohibition of non-forestry activities) to the developers by the MCF, Issuance of forest NOC on the land notified under PLPA, Sanction of building plans and grating of Occupation Certificate in contravention to the terms of allotment, Registration of illegal conveyance deeds by the Sub-Registrar, total assessed valuation of buildings Rs. 443.52 Crore.

Whereas in the CAG report No. 7 of 2022 received from Finance Department in para 4.3- "Assessed valuation is Rs. 182.46 Crore.

Note:(2)The rule depicted in para-1 above does not pertain to Revenue Department.

Forest Department Reply:-

In the report No. 07/2022 of the Comptroller and Auditor General of India on compliance audit of Energy & Power, Industries & Commerce and Urban Development clusters for the year ended 31.03.2021, para 4.3, Sub-para (vii) relates to Forest Department. The reply is as below:-

Divisional Forest Officer Faridabad vide his letter dated 31.12.2021 (Annexure-I) has intimated that M/s Godavari Shilpkala Private Ltd. had done construction over the land falling in part of Khasra No. 19 and 26 of Village Lakarpur, District Faridabad. As per the information received from District Revenue officer vide his letter dated 30.12.2021 khasra No. 19//22, 26//4/1/2, 10/2/2, 12/1, 13/1 and 26//1, 2, 3, 8, 9, 10/1 have total area of 75 Kanal. Out of these in Khasra No. 19 with detailed Nos. 19//22, 26//4/1/2, 7/2, 10/2/2, 12/1, 13/1 with area of 31 Kanal is closed under specific section 4 of Punjab Land Preservation Act (PLPA), 1900. The legal status of these 31 Kanal areas is 'Forest'. However, Khasra No. 26/1, 2, 3, 8, 9, 10/1 are outside PLPA specific 4 areas and hence do not come under the purview of Forest Conservation Act. Haryana Govt. Notification dated 18.8.1992 is enclosed at Annexure-II.

It is also pertinent to mention here that the NOC given by the Range Forest Officer vide his letter dated 11.12.2006 was based on official records, as the khasra numbers mentioned therein were not part of the PLPA Notification dated 18.08.1992.

In addition, it is also submitted that Deputy Conservator of Forests, Faridabad vide his letter No. 1891 dated 07.11.2022 (Annexure-IV) has given notice to M/s Godavari Shilpkala Private Ltd. for, violation of the provision of Forest Acts.

Hence, it is requested that the said para may be dropped.

After going through the replies received from the departments of Urban Local Bodies; Forests & Wildlife; Town & Country Planning and Revenue and on hearing the departmental representatives, the Committee has desired/ recommended as under:-

- (i) A thorough inquiry by the Forest Department be conducted as to the genuineness of the letter No. 211, dated 11.12.2006 vide which NOC has been issued in favour of Godawary Shilpkala Ltd. In respect of the land measuring 9.43 acre of Village Lakkadpur, Surajkund, District Faridabad and action taken report be submitted to the Committee at the earliest.**
- (ii) The Forest Department should review its decision recommending the relaxation in CFA Guidelines for consideration of approvals under Forest Conservation Act, 1980 in favour of Godawary Shilpkala Ltd. In respect of areas affected after the judgement dated 21.07.2022 of Supreme Court of India in Narender Singh & Others Vs. Divesh Bhutani & Others (Civil Appeal No. 10294 of 2013), vide letter No. 1978-Ft-1-2023/4485, dated 03.07.2023 issued by the Additional Chief Secretary to Govt. Haryana, Environment and Forests & Wildlife Department to the Govt. of India, Ministry of Environment, Forest and Climate Change (Forest Conservation Division), under intimation of the Committee; and**
- (iii) The Revenue Department to inquire as to whether the Pinnacle Business Tower has been got registered under the Apartment Act, 1983 and action taken report be submitted to the Committee at the earliest.**

APPENDIX

Statement showing the outstanding observations/recommendations of the Committee on Public Accounts of the Haryana Vidhan Sabha on which the Government is yet to take final decisions: -

Sr. No.	Count of Para	Name of department	Report No.	Paragraph No.	Brief Subject of Paragraph
Administration of Justice					
1	1	Administration of Justice	70	25	In fructuous expenditure on empanelment of advocates
Agriculture and Farmers Welfare					
2	1	Agriculture and Farmers Welfare	38	56	Interest not charged on belated payments
3	2	Agriculture and Farmers Welfare	44	108	Non-recovery of purchases tax and interest
4	3	Agriculture and Farmers Welfare	44	109	Non-recovery of purchase tax and interest
5	4	Agriculture and Farmers Welfare	48	4	Arrears in revenue
6	5	Agriculture and Farmers Welfare	50	141	Arrears in revenue
7	6	Agriculture and Farmers Welfare	50	142	Results of Audit
8	7	Agriculture and Farmers Welfare	50	143	Non-recovery of purchase tax and interest
9	8	Agriculture and Farmers Welfare	52	15	Non-recovery of principal and interest from Sugar Mills
10	9	Agriculture and Farmers Welfare	52	88	Arrears in revenue
11	10	Agriculture and Farmers Welfare	52	89	Results of Audit
12	11	Agriculture and Farmers Welfare	54	30	General
13	12	Agriculture and Farmers Welfare	54	91	Arrears in revenue
14	13	Agriculture and Farmers Welfare	54	92	Results of Audit
15	14	Agriculture and Farmers Welfare	54	93	Non-recovery of purchase tax and interest
16	15	Agriculture and Farmers Welfare	58	31	Arrears in revenue
17	16	Agriculture and Farmers Welfare	58	32	Results of Audit
18	17	Agriculture and Farmers Welfare	60	122	Results of Audit
19	18	Agriculture and Farmers Welfare	60	124	Results of Audit
20	19	Agriculture and Farmers Welfare	60	125	Non/short recovery of purchase tax and interest
21	20	Agriculture and Farmers Welfare	60	126	Non-realization of lease money
22	21	Agriculture and Farmers Welfare	60	127	Results of Audit
23	22	Agriculture and Farmers Welfare	62	44	Arrears in revenue
24	23	Agriculture and Farmers Welfare	62	45	Results of Audit
25	24	Agriculture and Farmers Welfare	62	47	Non/short recovery of purchase tax and interest
26	25	Agriculture and Farmers Welfare	63	26	Arrears in revenue
27	26	Agriculture and Farmers Welfare	63	27	Results of Audit
28	27	Agriculture and Farmers Welfare	63	28	Non recovery of purchase tax and interest
29	28	Agriculture and Farmers Welfare	64	12	Arrears of revenue
30	29	Agriculture and Farmers Welfare	64	13	Results of Audit
31	30	Agriculture and Farmers Welfare	64	14	Results of Audit
32	31	Agriculture and Farmers Welfare	64	15	Non/short recovery of purchase tax and interest
33	32	Agriculture and Farmers Welfare	65	19	Inadmissible payment of special pay
34	33	Agriculture and Farmers Welfare	65	59	Arrear of revenue

35	34	Agriculture and Farmers Welfare	65	60	Results of Audit
36	35	Agriculture and Farmers Welfare	65	61	Non/short recovery of purchase tax and interest
37	36	Agriculture and Farmers Welfare	67	81	Non recovery of purchase tax and interest
38	37	Agriculture and Farmers Welfare	68	9	Execution of works
39	38	Agriculture and Farmers Welfare	68	83	Arrears of revenue
40	39	Agriculture and Farmers Welfare	68	84	Results of Audit
41	40	Agriculture and Farmers Welfare	68	133	Analysis of arrears of revenue
42	41	Agriculture and Farmers Welfare	68	134	Results of Audit
43	42	Agriculture and Farmers Welfare	68	136	Non-recovery of interest on purchase tax
44	43	Agriculture and Farmers Welfare	70	86	Analysis of arrears of revenue
45	44	Agriculture and Farmers Welfare	71	4	Cash Management
46	45	Agriculture and Farmers Welfare	71	6	Infrastructural Facilities in Mandis
47	46	Agriculture and Farmers Welfare	72	41	Unfruitful Expenditure on incomplete cold storage work
48	47	Agriculture and Farmers Welfare	79	1	Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots
49	48	Agriculture and Farmers Welfare	79	9	Non-recovery of material issued to contractor
50	49	Agriculture and Farmers Welfare	81	2	Outstanding temporary advances
51	50	Agriculture and Farmers Welfare	81	3	Non-maintenance/non-functioning of libraries
52	51	Agriculture and Farmers Welfare	81	6	Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms
53	52	Agriculture and Farmers Welfare	81	10	Status of samples found sub-standard and action taken
54	53	Agriculture and Farmers Welfare	81	13	Working of Ground Water Cell
Animal Husbandry and Dairying					
55	1	Animal Husbandry and Dairying	60	16	Non recovery of cost of land (dropped 27.09.2022)
56	2	Animal Husbandry and Dairying	72	49	Receipt of funds from other sources
57	3	Animal Husbandry and Dairying	72	50	Failure in recovering milk cess
58	4	Animal Husbandry and Dairying	72	51	Livestock insurance
59	5	Animal Husbandry and Dairying	72	52	Outsourcing of Artificial Insemination Services
60	6	Animal Husbandry and Dairying	72	53	Poultry Disease Investigation and Feed Analytical Laboratory
61	7	Animal Husbandry and Dairying	72	54	Hi-Tech Dairy Shed Scheme
62	8	Animal Husbandry and Dairying	72	55	Quality control of feed, milk and milk products
63	9	Animal Husbandry and Dairying	72	56	Avoidable payment of departmental charges
64	10	Animal Husbandry and Dairying	72	57	Construction of veterinary polyclinics
65	11	Animal Husbandry and Dairying	72	58	Construction of Pet Clinic at Panchkula
66	12	Animal Husbandry and Dairying	72	60	Internal Audit System
67	13	Animal Husbandry and Dairying	77	32	Veterinary infrastructure and utilization
68	14	Animal Husbandry and Dairying	82	23	Suspected embezzlement
Archaeology and Museums					
69	1	Archaeology and Museums	77	34	Delay in construction of museum and office building and non achievement of the objective of the department
Architecture					
70	1	Architecture	60	14	Fraudulent drawls and embezzlement of Government money by a Cashier

Civil Aviation					
71	1	Civil Aviation	75	51	Recoverable parking and maintenance charges
Civil Secretariat					
72	1	Civil Secretariat	75	53	Irregular expenditure
73	2	Civil Secretariat	75	54	Allotment of space to banks without execution of agreement
74	3	General Administration	74	49	Withdrawal of posts from the purview of Haryana Public Service Commission
Commissioner Hisar Division					
75	1	Commissioner Hisar Division	72	25	Water quality
76	2	Commissioner Hisar Division	72	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
77	3	Commissioner Hisar Division	72	27	Non-payment of annuity under Rehabilitation and Resettlement policy
78	4	Commissioner Hisar Division	72	29	Common irregularities in Panchayati Raj Institutions
79	5	Commissioner Hisar Division	72	30	Swarnjayanti Gram Swarajgar Yojna
80	6	Commissioner Hisar Division	72	33	Crime trends
81	7	Commissioner Hisar Division	72	35	Inspection of police stations
Co-operation					
82	1	Co-operation	40	41	Embezzlement
83	2	Co-operation	56	37	Loss due to negligence and improper maintenance of cold storage plant
84	3	Co-operation	58	38	Results of Audit
85	4	Co-operation (Transferred from Finance Department)	58	39	Non charging of interest and penal interest
86	5	Co-operation	58	71	Storage gain on account of moisture in wheat stocks below norms
87	6	Co-operation	58	137	Non charging of interest and penal interest
88	7	Co-operation	60	136	Results of Audit
89	8	Co-operation	60	137	Non-redemption of Government share capital
90	9	Co-operation	62	49	Non-redemption of Government share capital
91	10	Co-operation	63	30	Audit in arrears
92	11	Co-operation	63	33	Short levy of audit fee due to incorrect computation of profit
93	12	Co-operation	63	34	Non deposit of Government share capital
94	13	Co-operation	63	35	Non redemption of Government share capital due to late fixation of terms and conditions
95	14	Co-operation	63	36	Non redemption of Government share capital as per terms and conditions
96	15	Co-operation	64	67	Non redemption of Government share capital
97	16	Co-operation	65	62	Results of Audit
98	17	Co-operation	65	63	Non-deposit of dividend on State share capital
99	18	Co-operation	65	64	Non realization of dividend on share capital of State Government
100	19	Co-operation	67	39	Regulatory issues and others/ injudicious payment on account of training and managerial subsidies to self help groups
101	20	Co-operation (Transferred from Finance Department)	68	90	Non recovery of loans and interest

102	21	Co-operation	68	100	Results of Audit
103	22	Co-operation	68	137	Results of Audit
104	23	Co-operation	70	84	Result of audit
105	24	Co-operation (Transferred from Finance Department)	71	75	Non-raising of demand of guarantee fee
106	25	Co-operation	75	40	Retention of funds outside the Government Account
107	26	Co-operation	75	41	Excess release of subsidy and irregular utilisation of unspent amount
108	27	Co-operation	75	42	Non-recovery of audit fee
109	28	Co-operation	75	43	Negligible return from share capital in Co-operative Societies and outstanding loan
110	29	Co-operation	75	44	Rehabilitation of Co-operative Sugar Mills
111	30	Co-operation	75	45	Non recovery of minimum return on share capital
112	31	Co-operation	75	46	Redemption of share capital of co-operative societies
113	32	Co-operation	75	47	Loan to Co-Operative Sugar Mills
114	33	Co-operation	75	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
115	34	Co-operation	75	49	Transfer of CCM Building to HSAMB
116	35	Co-operation	83	21	Delay in submission of Utilisation Certificates
Development and Panchayats					
117	1	Development and Panchayats	34	8	Irregular and wasteful expenditure on books
118	2	Development and Panchayats	73	62	Irregular release/non-utilization of grants
119	3	Development and Panchayats	75	57	Financial management in GPs
120	4	Development and Panchayats	80	35	Financial Management – Delay in release of funds
121	5	Development and Panchayats	80	39	Delay in furnishing utilization certificates
122	6	Development and Panchayats	81	55	Misappropriations, losses, defalcations, etc:
123	7	Development and Panchayats	82	61	Delay in furnishing utilisation certificates (S.F.)
124	8	Development and Panchayats	82	62	Misappropriations, losses, defalcations, etc. (S.F.)
125	9	Development and Panchayats	83	26	Misappropriations, losses, defalcations, etc. (S.F.)
District Gurgaon					
126	1	District Gurgaon	73	93	Allotment of civil works without requirement
127	2	District Gurgaon	73	94	Delay in completion of Civil works
128	3	District Gurgaon	73	100	Construction of haats
129	4	District Gurgaon	73	102	Non-completion of dwelling units
130	5	District Gurgaon	73	104	Allotment of houses
131	6	District Gurgaon	73	106	Physical verification
132	7	District Gurgaon	73	107	Excess expenditure over estimate
133	8	District Gurgaon	73	108	Non-revision of list of BPL/AAY beneficiaries
Education					
134	1	Education	48	29	Purchases without assessment of requirement
135	2	Education	56	4	Nutritional support to Primary Education
136	3	Education	58	56	Management cost in excess of norms
137	4	Education	58	57	Programme management.
138	5	Education	58	58	Civil Works
139	6	Education	58	60	Training
140	7	Education	62	67	CBI inquiry
141	8	Education	70	22	Los due to non-availing of full Central assistance

142	9	Education	71	27	Parking of funds outside Government Accounts
143	10	Education	74	4	Information and Communication Technology
144	11	Education	74	5	Opening of Government Model Schools
145	12	Education	74	6	Scheme for establishment of Government Model Sanskriti Schools
146	13	Elementary Education	77	17	MDM not provided to the students of Government Aided Schools
147	14	School Education (HSSPP)	81	26	Non-recovery of funds from defaulters
148	15	School Education (HSSPP)	81	27	Suspected embezzlement of funds
149	16	School Education (HSSPP)	81	28	Non-functional girls hostels:
150	17	School Education (HSSPP)	81	29	Poor/unsatisfactory functioning of ICT laboratories:
151	18	School Education (HSSPP)	82	26	Double disbursement of scholarships
152	19	School Education (HSSPP)	82	27	Misappropriations, losses, defalcations, etc. (S.F.)
153	20	School education	83	14	Delay in submission of Utilisation Certificates
154	21	School education	83	15	Misappropriations, losses, thefts, etc
Environment & Climate Change					
155	1	Environment	58	83	Implementation of environmental Acts and Rules relating to Water Pollution
156	2	Environment	58	84	Status of water pollution
157	3	Environment	58	85	Treatment of Industrial effluent
158	4	Environment	58	88	Environment training, education and awareness
159	5	Environment	60	67	Status of industrial pollution
160	6	Environment	60	69	Rice shelling units/solvent extraction plants
161	7	Environment	60	72	Waste Management
162	8	Environment	68	24	Assessment of waste and risks associated with it
163	9	Environment	74	45	Implementation of Bio Medical waste Management Rules in Haryana
164	10	Environment	74	46	Loss of interest due to blockade of funds
165	11	Environment	74	47	Delay in furnishing utilization certificates
166	12	Environment	77	37	Avoidable payment of Income Tax
167	13	Environment	77	38	Delay in furnishing utilization certificates
168	14	Environment	79	22	Operations without Consent to Establish and Consent to Operate
169	15	Environment	79	23	Lack of verification of EC compliance
170	16	Environment	79	24	Non-compliance of conditions of pollution control
171	17	Environment	79	25	Non-compliance of environment impact monitoring aspects
172	18	Environment	79	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
173	19	Environment	79	27	Delay in furnishing utilization certificates
174	20	Environment	80	48	Delay in furnishing utilization certificates
175	21	Environment	81	51	Delay in furnishing utilization certificates:
176	22	Environment	83	24	Delay in submission of Utilisation Certificates
Excise and Taxation					
177	1	Excise and Taxation	22	54	Shortfall in duty.
178	2	Excise and Taxation	23	55	Result of test audit in general
179	3	Excise and Taxation	23	57	Failure to initiate action to recover the licence fee

180	4	Excise and Taxation	23	59	Loss of duty on excess wastage in bottling operation
181	5	Excise and Taxation	25	67	Irregular allowance for wastage
182	6	Excise and Taxation	28	44	Non-recovery of licence fee and interest
183	7	Excise and Taxation	29	50	Non-levy of penalty
184	8	Excise and Taxation	29	51	Non-levy of penalty
185	9	Excise and Taxation	29	53	Interest not charged
186	10	Excise and Taxation	34	66	Short-levy/non-levy of purchase tax
187	11	Excise and Taxation	34	69	Non-levy of penalty
188	12	Excise and Taxation	34	70	Non-filing the quarterly returns
189	13	Excise and Taxation	36	58	Results of Audit (Sales Tax)
190	14	Excise and Taxation	38	79	Suppression of purchases
191	15	Excise and Taxation	38	81	Irregular stay of tax and interest
192	16	Excise and Taxation	38	87	Recovery at the instance of Audit
193	17	Excise and Taxation	40	55	Delay in re-assessment of remand cases
194	18	Excise and Taxation	40	57	Appeals entertained without deposit of tax
195	19	Excise and Taxation	40	60	Loss of revenue due to delays in assessment and demand of tax
196	20	Excise and Taxation	40	66	Incorrect deduction on account of sales to registered dealers
197	21	Excise and Taxation	40	69	Interest not charged
198	22	Excise and Taxation	40	74	Non-recovery of duty on wastage in excess norms
199	23	Excise and Taxation	42	109	Frauds and evasion of taxes
200	24	Excise and Taxation	42	113	Delay in taking up of appeal cases
201	25	Excise and Taxation	42	115	Stay of Sales Tax demands by the Appellate Authorities
202	26	Excise and Taxation	42	116	Recovery of Demands in arrears under Sales Tax
203	27	Excise and Taxation	42	118	Non-recovery of arrears due to delay in assessment
204	28	Excise and Taxation	42	119	Failure to verify the genuineness of dealers/sureties
205	29	Excise and Taxation	42	120	Irregular grant of exemption certificate
206	30	Excise and Taxation	42	121	Delay in initiating/non-pursuance of recovery proceedings
207	31	Excise and Taxation	42	125	Application of incorrect rate of tax
208	32	Excise and Taxation	42	126	Non/Short levy of interest
209	33	Excise and Taxation	42	127	Results of Audit
210	34	Excise and Taxation	42	129	Loss of revenue due to re-auction of vends
211	35	Excise and Taxation	42	132	Loss due to non-observance of prescribed procedure regarding auction of vends
212	36	Excise and Taxation	42	138	Results of Audit
213	37	Excise and Taxation	42	139	Under assessment due to irregular grant of exemption to non- manufacturers
214	38	Excise and Taxation	42	142	Under assessment due to short levy of purchase tax and incorrect deduction
215	39	Excise and Taxation	42	144	Short levy of penalty
216	40	Excise and Taxation	42	145	Results of Audit
217	41	Prohibition, Excise and Taxation	44	95	Non-registration of dealers liable to registration
218	42	Prohibition, Excise and Taxation	44	96	Grant of Certificates of registration without following proper procedure

219	43	Prohibition, Excise and Taxation	44	97	Non-observance of departmental instructions regarding cross verifications
220	44	Prohibition, Excise and Taxation	44	98	Non-observance of prescribed procedures for receipt and issue of declaration forms
221	45	Prohibition, Excise and Taxation	44	99	Non-observance of prescribed procedures for receipt and issue of declaration forms
222	46	Prohibition, Excise and Taxation	44	100	Irregular deduction allowed against stolen forms
223	47	Prohibition, Excise and Taxation	44	101	Incorrect deduction from turnover
224	48	Prohibition, Excise and Taxation	44	102	Incorrect levy of Concessional rate of Tax
225	49	Prohibition, Excise and Taxation	44	103	Other points of interest
226	50	Prohibition, Excise and Taxation	44	106	Results of Audit
227	51	Prohibition, Excise and Taxation	44	107	Interest not charged
228	52	Prohibition, Excise and Taxation	46	42	Results of Audit
229	53	Commercial Taxes	46	46	Outstanding inspection s and audit observations
230	54	Commercial Taxes	46	47	Results of Audit
231	55	Commercial Taxes	46	48	Sales Tax Check Barriers
232	56	Commercial Taxes	46	50	Short levy of Purchases Tax
233	57	Commercial Taxes	46	51	Non/Short levy of interest and penalty
234	58	Commercial Taxes	46	52	Results of Audit
235	59	Excise and Taxation	48	37	Results of Audit
236	60	Excise and Taxation	48	43	Irregular deduction allowed against invalid declaration forms
237	61	Excise and Taxation	48	44	Loss of revenue due to defray in finalization of assessment
238	62	Excise and Taxation	48	45	Non-levy of interest and penalty
239	63	Excise and Taxation	50	118	Under assessment due to inadmissible deduction from turnover
240	64	Excise and Taxation	50	120	Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax
241	65	Excise and Taxation	50	122	Under assessment
242	66	Excise and Taxation	50	124	Under assessment due to application of incorrect rates of tax
243	67	Excise and Taxation	50	125	Non/short levy of purchase tax
244	68	Excise and Taxation	50	126	Results of Audit
245	69	Excise and Taxation	50	127	Internal control mechanism of receipts from distilleries and breweries
246	70	Excise and Taxation	50	128	Low yield of spirit
247	71	Excise and Taxation	50	129	Loss of spirit due to re-distillation
248	72	Excise and Taxation	50	133	Interest short charged
249	73	Excise and Taxation	52	94	Arrears in revenue
250	74	Excise and Taxation	52	95	Arrears in assessment
251	75	Excise and Taxation	52	96	Frauds and evasions of taxes/duties
252	76	Excise and Taxation	52	97	Results of Audit
253	77	Excise and Taxation	52	101	Under assessment due to non-levy of tax on branch transfers/consignment sale
254	78	Excise and Taxation	52	102	Under assessment due to non-submission of declaration forms.
255	79	Excise and Taxation	52	104	Arrears in assessments

256	80	Excise and Taxation	52	105	Evasion of tax due to suppression of purchases
257	81	Excise and Taxation	52	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
258	82	Excise and Taxation	52	107	Incorrect levy of concessional rate of tax
259	83	Excise and Taxation	52	108	Inadmissible deduction from turnover
260	84	Excise and Taxation	52	109	Non-levy of purchase tax.
261	85	Excise and Taxation	52	112	Non-levy of tax
262	86	Excise and Taxation	52	114	Under assessment due to excess rebate
263	87	Excise and Taxation	52	115	Non-levy of penalty
264	88	Excise and Taxation	52	116	Non-reconciliation of revenue deposits into treasury
265	89	Excise and Taxation	52	117	Results of Audit
266	90	Excise and Taxation	52	118	Short/non-recovery of passenger tax
267	91	Excise and Taxation	54	64	Arrears in revenue
268	92	Excise and Taxation	54	65	Arrears in assessment
269	93	Excise and Taxation	54	67	Results of Audit
270	94	Excise and Taxation	54	68	Disposal of appeal cases
271	95	Excise and Taxation	54	69	Delay in finalizing assessments
272	96	Excise and Taxation	54	70	Delay in finalization of remand cases
273	97	Excise and Taxation	54	72	Recovery certification cases
274	98	Excise and Taxation	54	73	Incorrect levy of concessional rate of tax
275	99	Excise and Taxation	54	74	Incorrect deduction allowed against invalid declaration forms
276	100	Excise and Taxation	54	75	Inadmissible deduction from turnover
277	101	Excise and Taxation	54	76	Short levy of tax on sales to Non-government bodies
278	102	Excise and Taxation	54	77	Excess refund due to incorrect exemption for payment of tax
279	103	Excise and Taxation	54	78	Under assessment due to excess rebate
280	104	Excise and Taxation	54	79	Results of Audit
281	105	Excise and Taxation	54	80	Incorrect levy of entertainments duty
282	106	Prohibition, Excise and Taxation	56	20	Fraudulent draws and embezzlement of Government money
283	107	Excise and Taxation	58	4	Arrears in revenue
284	108	Excise and Taxation	58	5	Arrears in assessment
285	109	Excise and Taxation	58	6	Frauds and evasions of taxes/duties
286	110	Excise and Taxation	58	8	Results of Audit
287	111	Excise and Taxation	58	9	Cross verification by Audit
288	112	Excise and Taxation	58	10	Incorrect deduction from turnover
289	113	Excise and Taxation	58	12	Non-levy of purchase tax
290	114	Excise and Taxation	58	13	Non-recovery of tax
291	115	Excise and Taxation	58	15	Non/short levy of purchase tax
292	116	Excise and Taxation	58	16	Non-levy of tax
293	117	Excise and Taxation	58	17	Results of Audit
294	118	Excise and Taxation	58	18	Short realization of passenger tax
295	119	Excise and Taxation	58	101	Arrears in revenue
296	120	Excise and Taxation	58	102	Arrears in assessment
297	121	Excise and Taxation	58	103	Frauds and evasions of taxes/duties
298	122	Excise and Taxation	58	105	Results of Audit

299	123	Excise and Taxation	58	106	Evasion in sales tax
300	124	Excise and Taxation	58	107	Non compliance of departmental instructions regarding cross verification
301	125	Excise and Taxation	58	108	Under assessment of 'notional' sales tax liability computed on taxable turnover
302	126	Excise and Taxation	58	109	Non-levy of purchase tax
303	127	Excise and Taxation	58	110	Non-recovery of tax
304	128	Excise and Taxation	58	111	Non-levy of interest
305	129	Excise and Taxation	58	112	Under assessment due to excess rebate
306	130	Excise and Taxation	58	113	Results of Audit
307	131	Excise and Taxation	58	114	Short realization of passengers tax towards expenditure
308	132	Excise and Taxation	58	115	Non-recovery of licence fee
309	133	Excise and Taxation	60	95	Arrears in revenue
310	134	Excise and Taxation	60	99	Outstanding inspection s and audit observations
311	135	Excise and Taxation	60	101	Results of Audit
312	136	Excise and Taxation	60	102	Recovery of sales tax in arrears
313	137	Excise and Taxation	60	103	Non-recovery due to delay in assessment
314	138	Excise and Taxation	60	104	Non-delay in raising of demands for the assessed dues
315	139	Excise and Taxation	60	105	Failure to initiate follow up action for recovery of arrears
316	140	Excise and Taxation	60	106	Disposal of recovery certificates
317	141	Excise and Taxation	60	107	Demands under stay
318	142	Excise and Taxation	60	108	Non-inclusion of interest in the demand sent to the liquidator
319	143	Excise and Taxation	60	109	Under assessment of notional sales tax liability
320	144	Excise and Taxation	60	110	Application of incorrect rate of tax
321	145	Excise and Taxation	60	111	Non-levy of purchase tax
322	146	Excise and Taxation	60	112	Non-recovery of tax
323	147	Excise and Taxation	60	113	Results of Audit
324	148	Excise and Taxation	62	3	Arrears in revenue
325	149	Excise and Taxation	62	4	Arrears in assessment
326	150	Excise and Taxation	62	5	Frauds and evasions of taxes/duties
327	151	Excise and Taxation	62	6	Results of Audit
328	152	Excise and Taxation	62	7	Assessment in arrear
329	153	Excise and Taxation	62	8	Irregularities in the grant of eligibility certificates
330	154	Excise and Taxation	62	9	Incorrect acceptance of applications
331	155	Excise and Taxation	62	10	Incorrect determination of zones
332	156	Excise and Taxation	62	11	Implementation of the Scheme by Sales Tax Department
333	157	Excise and Taxation	62	12	Excess availing of tax deferment
334	158	Excise and Taxation	62	13	Irregularities in assessment of exempted/deferred units
335	159	Excise and Taxation	62	14	Under-assessment due to application of concessional rate of tax
336	160	Excise and Taxation	62	15	Under-assessment tax due to irregular deduction
337	161	Excise and Taxation	62	16	Under assessment of notional sales tax liability

338	162	Excise and Taxation	62	17	Non-monitoring of exempted/deferred units
339	163	Excise and Taxation	62	18	Non-levy of purchase tax
340	164	Excise and Taxation	62	19	Non-levy of tax on lease rent
341	165	Excise and Taxation	62	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
342	166	Excise and Taxation	62	21	Irregular deduction allowed against invalid declaration forms
343	167	Excise and Taxation	62	22	Non-levy of interest and penalty
344	168	Excise and Taxation	62	23	Non-raising of demands for interest
345	169	Excise and Taxation	62	24	Non-realization of tax
346	170	Excise and Taxation	62	25	Results of Audit
347	171	Excise and Taxation	62	26	Receipts of excise duty from auction of vendors
348	172	Excise and Taxation	62	27	Short recovery of licence fee and interest
349	173	Excise and Taxation	62	28	Loss of revenue due to re-auction of vends
350	174	Excise and Taxation	62	29	Non-recovery due to incorrect adjustment of security
351	175	Excise and Taxation	62	33	Results of Audit
352	176	Excise and Taxation	62	34	Non/short realization of passengers tax
353	177	Excise and Taxation	63	3	Arrears of revenue
354	178	Excise and Taxation	63	4	Evasion of tax
355	179	Excise and Taxation	63	5	Results of Audit
356	180	Excise and Taxation	63	6	Position of collection of revenue receipts and arrears
357	181	Excise and Taxation	63	7	Delay in finalizaion of remand cases
358	182	Excise and Taxation	63	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
359	183	Excise and Taxation	63	9	Under assessment of tax due to inadmissible deduction
360	184	Excise and Taxation	63	10	Non levy of purchase tax
361	185	Excise and Taxation	63	11	Non levy of interest and penalty
362	186	Excise and Taxation	63	12	Non recovery of tax
363	187	Excise and Taxation	63	13	Other tax receipts
364	188	Excise and Taxation	63	14	Non recovery of penalties
365	189	Excise and Taxation	63	15	Non/short realization of passengers tax
366	190	Excise and Taxation	63	16	Short/non recovery of entertainment duty
367	191	Excise and Taxation	64	25	Arrears of revenue
368	192	Excise and Taxation	64	26	Arrears in assessments
369	193	Excise and Taxation	64	27	Evasion of tax
370	194	Excise and Taxation	64	28	Write-off and waiver of revenue
371	195	Excise and Taxation	64	29	Results of Audit
372	196	Excise and Taxation	64	30	Delay in assessments and their impact on revenue and collection of sales tax demands
373	197	Excise and Taxation	64	31	Absence of provisions for finalizing assessments
374	198	Excise and Taxation	64	32	Recovery Certificates
375	199	Excise and Taxation	64	34	Delay in issue of demand notice
376	200	Excise and Taxation	64	35	Delay in finalization of assessment
377	201	Excise and Taxation	64	37	Under assessment due to incorrect deduction at first stage
378	202	Excise and Taxation	64	38	Non levy of purchase tax

379	203	Excise and Taxation	64	39	Non levy of interest
380	204	Excise and Taxation	64	40	Results of Audit
381	205	Excise and Taxation	64	41	Short recovery of licence fee and interest
382	206	Excise and Taxation	64	42	Non/short realization of passengers tax
383	207	Excise and Taxation	65	26	Arrears of revenue
384	208	Excise and Taxation	65	27	Arrears in assessments
385	209	Excise and Taxation	65	28	Evasion of tax
386	210	Excise and Taxation	65	29	Write-off and waiver of revenue
387	211	Excise and Taxation	65	30	Results of Audit
388	212	Excise and Taxation	65	31	Disposal of remand cases
389	213	Excise and Taxation	65	32	Non levy of penalty
390	214	Excise and Taxation	65	33	Delay in deciding cases in revision
391	215	Excise and Taxation	65	34	Under assessment due to incorrect deduction from gross turnover
392	216	Excise and Taxation	65	35	Non levy of purchase tax
393	217	Excise and Taxation	65	36	Application of incorrect rate of tax
394	218	Excise and Taxation	65	37	Irregular refund of tax
395	219	Excise and Taxation	65	38	Under assessment due to non levy of surcharge
396	220	Excise and Taxation	65	39	Results of Audit
397	221	Excise and Taxation	65	40	Non recovery of penalty
398	222	Excise and Taxation	65	41	Non imposition of fine
399	223	Excise and Taxation	65	42	Loss of revenue due to re-auction of vend
400	224	Excise and Taxation	67	40	Arrears of revenue
401	225	Excise and Taxation	67	41	Arrears in assessments
402	226	Excise and Taxation	67	42	Evasion of tax
403	227	Excise and Taxation	67	43	Write-off and waiver of revenue
404	228	Excise and Taxation	67	44	Refunds
405	229	Excise and Taxation	67	45	Results of Audit
406	230	Excise and Taxation	67	46	Evasion of tax by unregistered dealers/Non levy of tax on contractees
407	231	Excise and Taxation	67	47	Acceptance of incomplete/ invalid declaration forms
408	232	Excise and Taxation	67	48	Acceptance of incomplete/ invalid declaration forms
409	233	Excise and Taxation	67	49	Non compliance of departmental instructions regarding cross verification
410	234	Excise and Taxation	67	50	Non compliance of departmental instructions regarding cross verification
411	235	Excise and Taxation	67	51	Non compliance of departmental instructions regarding cross verification
412	236	Excise and Taxation	67	52	Non compliance of departmental instructions regarding cross verification
413	237	Excise and Taxation	67	54	Non levy of interest and penalty
414	238	Excise and Taxation	67	56	Incorrect allowance of concessional rate
415	239	Excise and Taxation	67	58	Under assessment due to application of incorrect rate of tax
416	240	Excise and Taxation	67	59	Under assessment due to application of incorrect rate of tax
417	241	Excise and Taxation	67	60	Results of Audit
418	242	Excise and Taxation	67	61	Uncollected Excise revenue

419	243	Excise and Taxation	67	62	Short recovery of licence fee and interest
420	244	Excise and Taxation	67	63	Non recovery of additional licence fee for lifting of short/additional quota
421	245	Excise and Taxation	67	64	Non imposition/recovery of compounding fee
422	246	Excise and Taxation	67	65	Non imposition/recovery of compounding fee
423	247	Excise and Taxation	67	66	Results of Audit
424	248	Excise and Taxation	67	67	Arrears of revenue
425	249	Excise and Taxation	67	68	Non-short realization of passengers tax/ Transport co-operative societies
426	250	Excise and Taxation	67	69	Maxi cabs, taxis and auto rickshaws
427	251	Excise and Taxation	67	70	City bus service
428	252	Excise and Taxation	67	71	Non levy of interest
429	253	Excise and Taxation	67	72	Non realization of goods tax and additional tax
430	254	Excise and Taxation	67	73	Non registration of maxi cabs
431	255	Excise and Taxation	67	74	Non disposal of challans
432	256	Excise and Taxation	68	61	Arrears of revenue
433	257	Excise and Taxation	68	62	Arrears in assessments
434	258	Excise and Taxation	68	63	Evasion of tax
435	259	Excise and Taxation	68	64	Write-off and waiver of revenue
436	260	Excise and Taxation	68	65	Refunds
437	261	Excise and Taxation	68	66	Results of Audit
438	262	Excise and Taxation	68	67	Non levy of interest
439	263	Excise and Taxation	68	68	Non levy of interest and penalty
440	264	Excise and Taxation	68	69	Arrears of sales tax
441	265	Excise and Taxation	68	70	Non inclusion of interest in the demand sent to liquidator
442	266	Excise and Taxation	68	71	Under assessment of tax due to incorrect determination of gross turnover
443	267	Excise and Taxation	68	72	Under assessment of tax due to application of incorrect rate
444	268	Excise and Taxation	68	73	Non levy of tax on liquor
445	269	Excise and Taxation	68	74	Results of Audit
446	270	Excise and Taxation	68	75	Non/short realization of passengers tax
447	271	Excise and Taxation	68	76	Non/short realization of passengers tax
448	272	Excise and Taxation	68	77	Non levy/recovery of penalty
449	273	Excise and Taxation	68	78	Non levy/recovery of penalty
450	274	Excise and Taxation	68	102	Analysis of arrears of revenue
451	275	Excise and Taxation	68	103	Arrears in assessments
452	276	Excise and Taxation	68	104	Performance of assessments
453	277	Excise and Taxation	68	105	Evasion of tax
454	278	Excise and Taxation	68	106	Write off and waiver of revenue
455	279	Excise and Taxation	68	107	Refunds
456	280	Excise and Taxation	68	108	Compliance with the earlier Audit s
457	281	Excise and Taxation	68	109	Results of Audit
458	282	Excise and Taxation	68	110	Absence of mechanism to verify the tax deposited before allowing input tax credit

459	283	Excise and Taxation	68	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions
460	284	Excise and Taxation	68	112	Misuse of declaration forms STD-IV/VAT-DI and C
461	285	Excise and Taxation	68	113	Incorrect allowing of exemption/ concession without declarations/ documents or against incomplete declaration/documents
462	286	Excise and Taxation	68	114	Non-levy of penalty
463	287	Excise and Taxation	68	115	Non-levy of penalty
464	288	Excise and Taxation	68	116	Short recovery of lump sum tax on Works contract
465	289	Excise and Taxation	68	117	Excess allowing of input tax credit
466	290	Excise and Taxation	68	118	Underassessment of tax due to allowing of excess benefit of deferment
467	291	Excise and Taxation	68	119	Underassessment of tax due to application of incorrect rate
468	292	Excise and Taxation	68	120	Inadmissible allowing of input tax credit
469	293	Excise and Taxation	68	121	Results of Audit
470	294	Excise and Taxation	68	122	Non/short realization of passengers tax from Co-operative Transport Societies
471	295	Excise and Taxation	68	123	Non/short realization of passengers tax from educational institutions
472	296	Excise and Taxation	68	124	Non/short recovery of passengers tax from tax from City Bus Operators
473	297	Excise and Taxation	68	125	Results of Audit
474	298	Excise and Taxation	68	126	Non-realisation of differential licence fee
475	299	Excise and Taxation	68	127	Short recovery of licence fee and interest
476	300	Excise and Taxation	70	31	Analysis of arrears of revenue
477	301	Excise and Taxation	70	32	Arrears in assessments
478	302	Excise and Taxation	70	33	Evasion of tax
479	303	Excise and Taxation	70	34	Write off and waiver of revenue
480	304	Excise and Taxation	70	35	Refunds
481	305	Excise and Taxation	70	36	Result of Audit
482	306	Excise and Taxation	70	37	Disposal of attached property
483	307	Excise and Taxation	70	38	Issue of recovery certificates
484	308	Excise and Taxation	70	39	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
485	309	Excise and Taxation	70	40	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
486	310	Excise and Taxation	70	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
487	311	Excise and Taxation	70	42	Absence of provision regarding allowances in installments in payment of arrears due
488	312	Excise and Taxation	70	43	Disposal of appeal cases by JETCs
489	313	Excise and Taxation	70	44	Non-declaration of arrears under Punjab Land Revenue Act
490	314	Excise and Taxation	70	45	Failure to initiate follow up action for recovery of arrears within the district

491	315	Excise and Taxation	70	46	Disposal of immovable property during the currency of recovery of arrears
492	316	Excise and Taxation	70	47	Underassessment of tax due to allowing of excess benefit of deferment'
493	317	Excise and Taxation	70	48	Incorrect allowing of input tax credit
494	318	Excise and Taxation	70	49	Underassessment of tax due to inadmissible deduction from gross turnover
495	319	Excise and Taxation	70	50	Result of audit
496	320	Excise and Taxation	70	51	Non-realization of differential license fee
497	321	Excise and Taxation	70	52	Short recovery of license fee and interest
498	322	Excise and Taxation	70	53	Short recovery of license fee and interest
499	323	Excise and Taxation	70	54	Non-recovery of penalty
500	324	Excise and Taxation	70	55	Result of audit
501	325	Excise and Taxation	70	56	Educational institutions
502	326	Excise and Taxation	70	57	Transport co-operative societies
503	327	Excise and Taxation	70	58	City bus operators
504	328	Excise and Taxation	71	34	Compliance with the earlier Audit s
505	329	Excise and Taxation	71	35	Analysis of arrears of revenue
506	330	Excise and Taxation	71	36	Position of Inspection s
507	331	Excise and Taxation	71	37	Results of audit
508	332	Excise and Taxation	71	38	Leased machinery and equipments
509	333	Excise and Taxation	71	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
510	334	Excise and Taxation	71	40	Short levy of lump sum tax on works contract
511	335	Excise and Taxation	71	41	Underassessment of tax due inadmissible deduction from gross turnover
512	336	Excise and Taxation	71	42	Underassessment of tax due inadmissible deduction from gross turnover
513	337	Excise and Taxation	71	43	Evasion of value added tax due to Suppression of purchases and sales
514	338	Excise and Taxation	71	44	Analysis of arrears of revenue
515	339	Excise and Taxation	71	45	Position of Audits
516	340	Excise and Taxation	71	46	Results of audit
517	341	Excise and Taxation	71	47	Non-recovery/levy of penalty on illicit liquor owners
518	342	Excise and Taxation	71	48	Non-recovery/levy of penalty on illicit liquor owners
519	343	Excise and Taxation	71	49	Short/non-recovery of license fee and interest
520	344	Excise and Taxation	71	50	Short/non-recovery of license fee and interest
521	345	Excise and Taxation	71	51	Short/non-recovery of license fee and interest
522	346	Excise and Taxation	71	52	Analysis of arrears of revenue
523	347	Excise and Taxation	71	53	Position of Audits
524	348	Excise and Taxation	71	54	Results of audit
525	349	Excise and Taxation	71	55	City bus operators
526	350	Excise And Taxation	72	63	Analysis of arrears of revenue
527	351	Excise And Taxation	72	66	Results of audit
528	352	Excise And Taxation	72	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business

529	353	Excise And Taxation	72	74	Irregular grant of concession/ exemption on invalid Forms/forms issued to other dealers
530	354	Excise And Taxation	72	75	Short/non-accounting of goods imported through Use of declaration form
531	355	Excise And Taxation	72	76	Input tax credit allowed incorrectly
532	356	Excise And Taxation	72	78	Incorrect deductions of High sea sale and Transit Sale
533	357	Excise And Taxation	72	79	Transit sale
534	358	Excise And Taxation	72	80	Transit sale
535	359	Excise And Taxation	72	81	Evasion of value added tax due to Suppression Of purchases and sale
536	360	Excise And Taxation	72	82	Non-realisation of differential license fee on Re-auction
537	361	Excise and Taxation	73	112	Evasion of tax
538	362	Excise and Taxation	73	113	Non-Production of records to Audit for scrutiny
539	363	Excise and Taxation	73	114	Arrears in assessments
540	364	Excise and Taxation	73	117	Material supplied by contractee to contractor
541	365	Excise and Taxation	73	118	Other interesting cases
542	366	Excise and Taxation	73	121	Evasion of tax due to suppression of sales
543	367	Excise and Taxation	73	123	Analysis of arrears of revenue
544	368	Excise and Taxation	73	124	Non-realisation of differential license fee on re-auction
545	369	Excise and Taxation	73	125	Non/short recovery of interest
546	370	Excise and Taxation	73	126	Non/short recovery of license fee and interest
547	371	Excise and Taxation	74	70	Arrears in assessments
548	372	Excise and Taxation	74	71	Evasion of tax detected by the Department
549	373	Excise and Taxation	74	72	ITC allowed on Petroleum Products
550	374	Excise and Taxation	74	74	Incorrect/less reversal of ITC
551	375	Excise and Taxation	74	76	Non levy of tax and penalty on bogus claim of ITC
552	376	Excise and Taxation	74	77	Excess benefit of ITC
553	377	Excise and Taxation	74	79	Non production of records
554	378	Excise and Taxation	74	83	Under assessment of tax due to application of incorrect rate of tax
555	379	Excise and Taxation	74	85	Evasion of tax by submitting fake declaration forms 'C'
556	380	Excise and Taxation	74	89	Non-realisation of differential amount of license fee on re- allotment of vends
557	381	Excise and Taxation	74	90	Non/short recovery of license fee and interest
558	382	Excise and Taxation	74	91	Non/short recovery of licence fee and interest
559	383	Excise and Taxation	74	92	Non levy / recovery of penalty for illegal possession and trade of liquor
560	384	Excise and Taxation	74	93	Non/short realization of passengers tax from taxi/maxi owners
561	385	Excise and Taxation	75	75	Cases finalized after a delay of six months (under HGST Act):
562	386	Excise and Taxation	75	76	Disposal of remand cases under Haryana Value Added Tax
563	387	Excise and Taxation	75	77	Disposal of remand cases under Haryana Value Added Tax Act
564	388	Excise and Taxation	75	78	Non compliance of directions of the Appellate Authority

565	389	Excise and Taxation	75	79	Non compliance of directions of the Appellate Authority
566	390	Excise and Taxation	75	80	Revision Cases
567	391	Excise and Taxation	75	82	Under assessment of tax due to application of incorrect rates of tax: Non/short levy of tax
568	392	Excise and Taxation	75	83	Non levy of penalty for bogus ITC claim/sale suppression
569	393	Excise and Taxation	75	84	Suppression of Sale –Non levy of penalty for bogus ITC claim
570	394	Excise and Taxation	75	85	Suppression of Sale –Non levy of penalty for bogus ITC claim
571	395	Excise and Taxation	75	87	Evasion of tax by registered dealers
572	396	Excise and Taxation	75	89	Non/short levy of interest
573	397	Excise and Taxation	75	90	Result of Audit
574	398	Excise and Taxation	75	91	Non / short recovery of license fee from the licensees
575	399	Excise and Taxation	75	92	Non/short recovery of license fee from the licensees
576	400	Excise and Taxation	75	93	Surety bonds not collected before the allotment of vends
577	401	Excise and Taxation	75	94	Non-realization of differential license fee on re-auction
578	402	Excise and Taxation	75	95	Non / short recovery of interest
579	403	Excise and Taxation	75	96	Non levy/realization of penalty for short lifting of quarterly quota of liquor
580	404	Excise and Taxation	75	97	Non levy/recovery of penalty for illegal possession and trade of liquor
581	405	Excise and Taxation	78	1	Evasion of tax detected by the Department
582	406	Excise and Taxation	78	2	Non production of records to audit for scrutiny
583	407	Excise and Taxation	78	3	Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC)
584	408	Excise and Taxation	78	4	Non registration of works contractors
585	409	Excise and Taxation	78	5	Reduction in number of scrutiny cases
586	410	Excise and Taxation	78	6	Underassessment/irregular refund of tax due to application of incorrect rate of tax
587	411	Excise and Taxation	78	7	Underassessment due to allowing benefit against fake forms
588	412	Excise and Taxation	78	8	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
589	413	Excise and Taxation	78	9	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
590	414	Excise and Taxation	78	10	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
591	415	Excise and Taxation	78	11	Underassessment due to non levy of tax/interest/surcharge and allowing excess benefit of tax concession
592	416	Excise and Taxation	78	12	Underassessment / Excess refund due to non / incorrect reversal of ITC
593	417	Excise and Taxation	78	13	Underassessment / Excess refund due to non / incorrect reversal of ITC
594	418	Excise and Taxation	78	14	Underassessment / Excess refund due to non / incorrect reversal of ITC

595	419	Excise and Taxation	78	15	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
596	420	Excise and Taxation	78	16	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
597	421	Excise and Taxation	78	17	Non-consideration of stock of Paddy/Rice purchased against form VAT-D2
598	422	Excise and Taxation	78	18	Non levy of penalty under Section 10A of CST Act
599	423	Excise and Taxation	78	19	Excess refund due to allowing deduction against invalid documents
600	424	Excise and Taxation	78	20	Irregular refund to contractors/traders
601	425	Excise and Taxation	78	21	Irregular refund to contractors of DMRC
602	426	Excise and Taxation	78	22	Non maintenance of Demand and Collection register (DCR) of returns (VAT G-8)
603	427	Excise and Taxation	78	23	Late servicing of assessment orders and demand notices
604	428	Excise and Taxation	78	24	Non examination of assessment cases by DETCs/JETCs
605	429	Excise and Taxation	78	25	Loss of revenue due to delay in re-assessment of the cases
606	430	Excise and Taxation	78	26	Recovery of demand created during the year
607	431	Excise and Taxation	78	27	Incorrect benefit of ITC on goods not sold
608	432	Excise and Taxation	78	29	Non/short levy of tax due to incorrect classification
609	433	Excise and Taxation	78	30	Excess allowance of deposit of tax
610	434	Excise and Taxation	78	31	Non levy of tax on sale of chemicals
611	435	Excise and Taxation	78	32	Short levy of tax on sale of pipes
612	436	Excise and Taxation	78	33	Non levy of additional tax/penalty for misuse of Form VAT D-1
613	437	Excise and Taxation	78	34	Evasion of tax due to suppression of Sales
614	438	Excise and Taxation	78	35	Results of audit
615	439	Excise and Taxation	78	36	Non/short levy of license Fee and interest
616	440	Excise and Taxation	78	37	Non/short levy of license Fee and interest
617	441	Excise and Taxation	78	38	Non levy/recovery of penalty for illegal possession and trade of liquor
618	442	Excise and Taxation	82	73	Non production of records to audit for scrutiny
619	443	Excise and Taxation	82	74	Non-disposal of attached property
620	444	Excise and Taxation	82	75	Deletion of demand against false forms
621	445	Excise and Taxation	82	76	Irregular deletion/concealment of arrears
622	446	Excise and Taxation	82	77	Failure to initiate follow up action
623	447	Excise and Taxation	82	78	Non levy of interest
624	448	Excise and Taxation	82	79	Under assessment of tax due to calculation mistake
625	449	Excise and Taxation	82	80	Short/Non levy of tax due to incorrect classification
626	450	Excise and Taxation	82	81	Short/Non levy of tax due to incorrect classification
627	451	Excise and Taxation	82	82	Short/Non levy of tax due to incorrect classification
628	452	Excise and Taxation	82	83	Non levy of interest
629	453	Excise and Taxation	82	84	Incorrect benefit of input tax credit on goods not sold
630	454	Excise and Taxation	82	85	Results of audit
631	455	Excise and Taxation	82	86	Non/short deposit of security and additional security
632	456	Excise and Taxation	82	87	Non/short recovery of license fee and interest

633	457	Excise and Taxation	82	88	Non/short recovery of license fee and interest
634	458	Excise and Taxation	82	89	Non-realisation of differential license fee on re-auction.
635	459	Excise and Taxation	82	90	Non-realisation of differential license fee on re-auction
636	460	Excise and Taxation	82	91	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
637	461	Excise and Taxation	82	92	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
638	462	Excise and Taxation	82	93	Non-recovery/levy of penalty for illegal possession and trade of liquor
639	463	Excise and Taxation	82	94	Non-recovery/levy of penalty for illegal possession and trade of liquor
640	464	Excise and Taxation	82	95	Internal control mechanism
641	465	Excise and Taxation	82	96	Inadequate coverage of internal audit
642	466	Excise and Taxation	82	97	Result of Audit
643	467	Excise and Taxation	84	1	Non production of records to audit for scrutiny.
644	468	Excise and Taxation	84	2	Under-assessment due to wrong exemption/concession against false form and allowing benefit of tax on sale to non existing dealers.
645	469	Excise and Taxation	84	3	Non adherence to provisions of exemption and concessions.
646	470	Excise and Taxation	84	4	Non-disposal of attached property
647	471	Excise and Taxation	84	5	Deletion of demand against false forms
648	472	Excise and Taxation	84	6	Irregular deletion/concealment of arrears
649	473	Excise and Taxation	84	7	Failure to initiate follow up action
650	474	Excise and Taxation	84	8	Non levy of interest
651	475	Excise and Taxation	84	9	Under assessment of tax due to calculation mistake
652	476	Excise and Taxation	84	10	Short/Non levy of tax due to incorrect classification
653	477	Excise and Taxation	84	11	Short/Non levy of tax due to incorrect classification
654	478	Excise and Taxation	84	12	Short/Non levy of tax due to incorrect classification
655	479	Excise and Taxation	84	13	Non levy of interest
656	480	Excise and Taxation	84	14	Incorrect benefit of input tax credit on goods not sold
657	481	Excise and Taxation	84	15	Results of audit
658	482	Excise and Taxation	84	16	Non/short deposit of security and additional security
659	483	Excise and Taxation	84	17	Non/short recovery of license fee and interest
660	484	Excise and Taxation	84	18	Non/short recovery of license fee and interest
661	485	Excise and Taxation	84	19	Non-realisation of differential license fee on re-auction.
662	486	Excise and Taxation	84	20	Non-realisation of differential license fee on re-auction
663	487	Excise and Taxation	84	21	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
664	488	Excise and Taxation	84	22	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
665	489	Excise and Taxation	84	23	Non-recovery/levy of penalty for illegal possession and trade of liquor
666	490	Excise and Taxation	85	1	Analysis of arrears of revenue:
667	491	Excise and Taxation	85	2	Response of the Government/Departments towards audit./ Department wise details of Inspection Reports:
668	492	Excise and Taxation	85	3	Non production of Records of audit for scrutiny:
669	493	Excise and Taxation	85	4	Filing of returns:

670	494	Excise and Taxation	85	5	Evasion of tax by unregistered contractors/registration of contractors:
671	495	Excise and Taxation	85	6	Non levy of Interest:
672	496	Excise and Taxation	85	7	Non levy of Tax/Penalty for misuse of form VAT D-1:
673	497	Excise and Taxation	85	8	Short levy of tax and interest due to application of incorrect rate of tax:
674	498	Excise and Taxation	85	9	Exemption of tax on Sub-Contract without supporting documents:
675	499	Excise and Taxation	85	10	Allowing benefit of Works Contract Tax (WCT) without verification:
676	500	Excise and Taxation	85	11	Under-assessment of tax due to calculation mistake:
677	501	Excise and Taxation	85	12	Under-assessment of tax due to allowing excess benefit of ITC:
678	502	Excise and Taxation	85	13	Under-assessment of tax due to short assessment of taxable turnover
679	503	Excise and Taxation	85	14	Excess deduction of Labour and Services without recorded reasons
680	504	Excise and Taxation	85	15	Non levy of tax on material supplied by contractee to contractor
681	505	Excise and Taxation	85	16	Short assessment of tax under amnesty scheme:
682	506	Excise and Taxation	85	17	Under-assessment of tax due to allowing concessional tax on invalid forms 'C'
683	507	Excise and Taxation	85	18	Under-assessment of tax due to assessment on less turnover:
684	508	Excise and Taxation	85	19	Under-assessment of tax due to allowing benefit against invalid
685	509	Excise and Taxation	85	20	forms 'F'
686	510	Excise and Taxation	85	21	Under-assessment of tax due to allowing excess benefit of ITC on stock transfer or losses Short/non reversal of ITC by Assessing Authority resulted in excess benefit of ITC of Rs.9.04 crore.
687	511	Excise and Taxation	85	22	Incorrect benefit of Input Tax Credit on goods not sold:
688	512	Excise and Taxation	85	23	Non levy of tax:
689	513	Excise and Taxation	85	24	Under-assessment of tax due to calculation mistake:
690	514	Excise and Taxation	85	25	Non levy of interest
691	515	Excise and Taxation	85	26	Inadmissible Input Tax Credit:
692	516	Excise and Taxation	85	27	Under-assessment of tax due to application of incorrect rate of tax:
693	517	Excise and Taxation	85	28	Incorrect benefit of tax deposit into Government Accounts without verification:
694	518	Excise and Taxation	85	29	Results of audit:
695	519	Excise and Taxation	85	30	Non/short recovery of interest:
696	520	Excise and Taxation	85	31	Non levy/realisation of penalty for short lifting of quarterly quota of liquor:
697	521	Excise and Taxation	85	32	Non-realisation of differential licence fee:
698	522	Excise and Taxation	86	1	Non production of Records of audit for scrutiny
699	523	Excise and Taxation	86	2	Recovery in accepted cases
700	524	Excise and Taxation	86	3	Results of Audit
701	525	Excise and Taxation	86	4	Evasion of tax due to supersession of sales
702	526	Excise and Taxation	86	5	Evasion of tax due to suppression of purchase

703	527	Excise and Taxation	86	6	input Tax Credit incorrectly allowed on Capital Goods and Petroleum Products
704	528	Excise and Taxation	86	7	Incorrect benefit of input Tax Credit on goods not sold
705	529	Excise and Taxation	86	8	Under assessment of tax due to mistake in calculation
706	530	Excise and Taxation	86	9	Under assessment of tax due to application of incorrect rate of tax
707	531	Excise and Taxation	86	10	Under assessment of tax due to non levy of tax on handling charges
708	532	Excise and Taxation	86	11	Tax benefits allowed against invalid forms 'F'
709	533	Excise and Taxation	86	12	Non levy of interest
710	534	Excise and Taxation	86	13	Non levy of tax on taxable goods
711	535	Excise and Taxation	86	14	Non levy of penalty
712	536	Excise and Taxation	86	15	Results of audit
713	537	Excise and Taxation	86	16	Non levy of penalty for short lifting of quarterly quota of liquor
714	538	Excise and Taxation	86	17	Non levy of interest on delayed payment of license fee
715	539	Excise and Taxation	87	1	Analysis of arrears of revenue
716	540	Excise and Taxation	87	2	Internal Audit
717	541	Excise and Taxation	87	3	Recovery in accepted cases
718	542	Excise and Taxation	87	4	Non levy of tax on purchases under Composition scheme
719	543	Excise and Taxation	87	5	Loss of revenue due to non-reversal of Input Tax Credit
720	544	Excise and Taxation	87	6	Inadmissible Input Tax Credit:
721	545	Excise and Taxation	87	7	Evasion of Tax due to non-account of inter-state purchases
722	546	Excise and Taxation	87	8	Non/Short levy of interest
723	547	Excise and Taxation	87	9	Evasion of tax to suppression of sales
724	548	Excise and Taxation	87	10	Under assessment of tax due to allowing concessional rate of tax against invalid forms 'C'
725	549	Excise and Taxation	87	11	Under assessment of tax due to application of incorrect rate of tax
726	550	Excise and Taxation	87	12	Results of audit
727	551	Excise and Taxation	87	13	Non/short recovery of interest
728	552	Excise and Taxation	87	14	Non-recovery/ levy of penalty for illegal possession
Finance					
729	1	Haryana State Lotteries	36	25	Suspended misappropriation of Government money
730	2	Haryana State Lotteries	46	36	Appointment of main stockists
731	3	Haryana State Lotteries	46	40	Other points of interest
732	4	Finance (Lotteries)	50	146	Results of Audit
733	5	Haryana State Lotteries	52	87	Short Deposit of State proceeds of lottery tickets
734	6	Finance	56	14	Overpayment of pensionary benefits
735	7	Finance	58	40	Loans to Municipal Councils/ Municipal Committees
736	8	Finance	58	72	Overpayment of pensionary benefits
737	9	Finance	63	38	Results of Audit
738	10	Finance	65	20	Overpayment of pensionary benefits
739	11	Finance	67	37	Overpayment of pensionary benefits

Food and Drug Administration					
740	1	Food and Drug Administration	79	28	Non-conducting of survey and non-registration of Food Business Operators
741	2	Food and Drug Administration	79	29	Inadequate infrastructure facilities in the food laboratories
742	3	Food and Drug Administration	79	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
743	4	Food and Drug Administration	79	31	Inspection of registered establishment
744	5	Food and Drug Administration	79	32	Non-achievement of targets for collection of samples
745	6	Food and Drug Administration	79	33	Non-adjudication against offenders of sub-standard/misbranded samples
746	7	Food and Drug Administration	79	34	Delay in adjudication of cases
747	8	Food and Drug Administration	79	35	Availability of manpower
748	9	Food and Drug Administration	79	36	Information, Education and Communication activities
749	10	Food and Drug Administration	79	37	Conclusion
Food, Civil supplies & Consumer Affairs					
750	1	Food, Civil supplies & Consumer Affairs	23	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
751	2	Food, Civil supplies & Consumer Affairs	34	47	Under storage of wheat
752	3	Food, Civil supplies & Consumer Affairs	36	7	Loss due to storage of wheat.
753	4	Food, Civil supplies & Consumer Affairs	40	47	Damage caused to wheat in Storage
754	5	Food, Civil supplies & Consumer Affairs	42	42	Loss due to negligence
755	6	Food, Civil supplies & Consumer Affairs	60	90	Loss due to delay in supply of wheat to Food Corporation of India
756	7	Food, Civil supplies & Consumer Affairs	63	68	(i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements
757	8	Food, Civil supplies & Consumer Affairs	63	69	Loss of interest due to delay in deposit of cheques
758	9	Food, Civil supplies & Consumer Affairs	63	70	Loss due to non adherence of the instructions of FCI
759	10	Food, Civil supplies & Consumer Affairs	63	71	Millers had not supplied the rice after milling of paddy
760	11	Food, Civil supplies & Consumer Affairs	63	72	Loss due to damage of wheat
761	12	Food, Civil supplies & Consumer Affairs	63	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
762	13	Food, Civil supplies & Consumer Affairs	65	14	State/District Consumer Protection Councils not functional
763	14	Food, Civil supplies & Consumer Affairs	65	16	Excess consumption of gunny bags
764	15	Food, Civil supplies & Consumer Affairs	68	30	Loss due to lack of supervision and improper storage of wheat stock
765	16	Food, Civil supplies & Consumer Affairs	72	47	Loss of interest due to delay in claiming refund of Bonus paid to farmers
766	17	Food, Civil supplies & Consumer Affairs	75	58	Loss due to distribution of food grains to ineligible ration card holders

767	18	Food, Civil supplies & Consumer Affairs	77	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
768	19	Food, Civil supplies & Consumer Affairs	77	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
769	20	Food, Civil supplies & Consumer Affairs	77	41	Non-delivery of rice by millers
770	21	Food, Civil supplies & Consumer Affairs	77	42	Non-recovery from the millers
771	22	Food, Civil supplies & Consumer Affairs	77	43	Non-recovery of amount of value cut and moisture cut from millers
772	23	Food, Civil supplies & Consumer Affairs	77	44	Non-adherence of guidelines
773	24	Food, Civil supplies & Consumer Affairs	80	13	Non-realisation of claims from FCI and extra burden of interest
774	25	Food, Civil supplies & Consumer Affairs	80	14	Delay in furnishing utilization certificates
775	26	Food, Civil supplies & Consumer Affairs	81	14	Extra burden of interest
776	27	Food, Civil supplies & Consumer Affairs	81	15	Loss due to suspected misappropriation of paddy
777	28	Food, Civil supplies & Consumer Affairs	81	16	Delay in furnishing utilization certificates
778	29	Food, Civil supplies & Consumer Affairs	82	28	Misappropriation of paddy due to violation of laid down norms by the department
779	30	Food, Civil supplies & Consumer Affairs	82	29	Extra burden of interest due to delay in claiming charges.
780	31	Food, Civil supplies & Consumer Affairs	82	30	Delay in furnishing utilisation certificate (S.F.)
781	32	Food, Civil supplies & Consumer Affairs	83	1	Loss to the State Exchequer due to delayed claim of lower interest charges
782	33	Food, Civil supplies & Consumer Affairs	83	2	Irregular expenditure on watch and ward
783	34	Food, Civil supplies & Consumer Affairs	83	3	Delay in submission of Utilisation Certificates
Forest & Wildlife					
784	1	Forest	56	5	Rehabilitation of common lands in Arawali Hills
785	2	Forest	58	3	Rehabilitation of common lands in Arawali Hills
786	3	Forest	58	41	Short Recovery of royalty on forest produce
787	4	Forest	58	130	Loss due to delay in harvesting of poplar trees
788	5	Forest	58	132	Absence of physical verification of timer
789	6	Forest	63	79	Nugatory expenditure
790	7	Forest	80	15	Unfruitful expenditure on water harvesting structure
791	8	Forest	82	31	Encroachment of forest land
792	9	Forest	82	33	Poor/inadequate control Failure
793	10	Forest	82	34	Delay in furnishing utilisation certificates (SF)
794	11	Forest	83	20	Delay in submission of Utilisation Certificates
General					
795	1	General	52	65	Write-off of losses etc
796	2	General	58	44	Results of Audit
797	3	General	58	97	Write-off of losses, etc

798	4	General	61	28	Misappropriations, defalcations, etc.
799	5	General	61	31	Lack of accountability
800	6	General	63	84	Financial assistance to local bodies and other institutions
801	7	General	63	85	Misappropriations, defalcations, etc.
802	8	General	63	86	Write-off of losses, etc.
803	9	General	64	9	Financial assistance to local bodies and others institutions
804	10	General	64	10	Misappropriations, defalcations etc.
805	11	General	64	11	Write-off losses etc.
806	12	General	65	23	Financial assistance to local bodies and other institutions
807	13	General	65	24	Misappropriations, defalcations, etc.
808	14	General	65	25	Write-off of losses, etc.
Health & Family Welfare					
809	1	Medical and Health	38	18	Stores and Stock
810	2	Medical and Health	56	6	Working of Medical and Health Department including Manpower Management
811	3	Medical and Health	56	7	Hospitals and dispensaries
812	4	Medical and Health	56	9	Hospital Waste Management
813	5	Medical and Health	58	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
814	6	Medical and Health	58	69	Implementation of Prevention of Food Adulteration Act
815	7	Medical and Health	60	3	Prevention and Control of Diseases.
816	8	Medical and Health	62	56	Manpower
817	9	Medical and Health	62	57	Manufacturing and selling units
818	10	Medical and Health	62	59	Statistics of prosecutions vis-à-vis cases filed
819	11	Family welfare	65	22	Lack of response to Audit findings and observations resulting in erosion of accountability
820	12	Health	68	44	Avoidable payment due to non-insurance of vehicles
821	13	Health	68	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
822	14	Health	68	47	Follow up on Audit s
823	15	Health	70	3	Financial Management
824	16	Health	70	4	Shortage of staff at CHC and PHC level
825	17	Health	70	6	Unfruitful expenditure on purchase of food testing equipment
826	18	Health	72	4	Outstanding loans and advances
827	19	Health and Family Welfare	73	70	Embezzlement due to inadequate internal control
828	20	Health	74	15	Construction of CHCs, PHCs and SCs
829	21	Health	74	16	Improper-functioning of PHCs/Sub-Centres
830	22	Health	74	17	Lack of basic amenities in Sub-Centres
831	23	Health	74	19	Dispensing adulterated/spurious medicines to the patients
832	24	Health	74	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
833	25	Health	74	21	Embezzlement due to inadequate financial control
834	26	Health	75	59	Non-recovery of bond money

835	27	Health	77	45	Utilization of funds by Red cross Society
836	28	Health	77	46	Training to the handicapped persons
837	29	Health	81	17	Award of rate contract to ineligible firms
838	30	Health	81	18	Purchase of medicines from blacklisted firms
839	31	AYUSH(Health)	82	25	Loss of revenue
Higher Education					
840	1	Higher Education	52	6	Extra expenditure on purchase of paper
841	2	Higher Education	72	12	Performance evaluation
842	3	Higher Education	72	13	Misappropriations, losses, defalcations, etc.
843	4	Higher Education	77	22	Implementation of reservation / fee concession policy
844	5	Higher Education	77	23	Infrastructure
845	6	Higher Education	77	24	Internal control mechanism
846	7	Higher Education	80	2	Non-adjustment of temporary advances
847	8	Higher Education	80	3	Avoidable payment of Service Tax
848	9	Higher Education	80	4	Computerisation of University Activities
Home					
849	1	Home(Jail)	50	9	Injudicious purchase
850	2	Home	56	18	Stores and Stock
851	3	Home	63	49	Arrears of revenue
852	4	Home	63	50	Results of Audit
853	5	Home	63	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
854	6	Home	67	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period
855	7	Home	68	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
856	8	Home	68	94	Arrears of revenue
857	9	Home	68	95	Results of Audit
858	10	Home	68	161	Analysis of arrears of revenue
859	11	Home	70	11	Delay/non-completion of building works
860	12	Home	70	72	Non-realization of police cost from Railways
861	13	Home	70	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification s
862	14	Home	70	75	Non-short raising of bills
863	15	Home	70	76	Non-short raising of bills
864	16	Home	70	77	Non-disposal of arms and ammunition
865	17	Home	73	65	Non-forfeiture of surely bonds
866	18	Home and Administration of Justice	75	61	Management of properties of Haryana Wakf Board
867	19	Home	77	49	Non-implementation of Outdoor Surveillance System
868	20	Home(Jail)	80	8	Outstanding recoveries on account of job work/sales by jail factories
869	21	Home(Jail)	80	12	Non-constitution of Board of Visitors for inspection of Jails
870	22	Home	82	35	Unauthorised use of golf course on Government land

Housing					
871	1	Housing (Housing Board)	81	20	Avoidable expenditure on abandoned housing project
872	2	Housing (Housing Board)	82	36	Avoidable payment of income tax and non-realisation of interest
Skill Development & Industrial Training					
873	1	Industrial Training	62	80	Delay in issue of Inspection s and settlement of old objections
874	2	Industrial Training and Vocational Education	77	50	Blockade of funds due to injudicious selection of site
875	3	Industrial Training	79	39	Purchases without tendering process
876	4	Industrial Training	79	40	Non-utilization of surplus machinery and tools
877	5	Industrial Training	80	53	Misappropriations, losses, defalcations, etc.
878	6	Industrial Training	82	66	Delay in furnishing utilisation certificates (S.F.)
879	7	Skill development Industrial training	83	27	Delay in submission of Utilisation Certificates
Industries and Commerce					
880	1	Industries and Commerce	16	2(d)	Supply of setting up industries unit in selected backward areas
881	2	Industries and Commerce	22	10 (ii)	Industrial Estate
882	3	Industries and Commerce	32	4	Development of small industries
883	4	Industries and Commerce	36	13	Non-utilization of loan
884	5	Industries and Commerce (Supplies and Disposal)	40	49	Extra expenditure due to retendering
885	6	Industries and Commerce	50	5	Capital investment subsidy
886	7	Industries and Commerce	64	66	Results of Audit
887	8	Industries and Commerce	68	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
888	9	Industries and Commerce	72	117	Non/short recovery of interest free loan
889	10	Industries and Commerce	73	87	Delay in furnishing utilization certificates (STATE FINANCES)
890	11	Industries and Commerce	79	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
891	12	Industries and Commerce (Supplies and Disposal)	81	21	Information Technology Audit of e-Procurement system
892	13	Industries and Commerce(Supplies and Disposal)	81	22	Delay in furnishing utilization certificates
Information, Public Relations and Cultural Affairs					
893	1	Information, Public Relations and Cultural Affairs	75	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
894	2	Public Relations	80	17	Effectiveness of advertisement on TV channels
Irrigation and Water Resources					
895	1	Irrigation and Water Resources	46	34	Procurement of sub-standard cement
896	2	Irrigation and Water Resources	54	90	Short recovery of lease rent
897	3	Irrigation and Water Resources	60	39	Land under unauthorized possessions
898	4	Irrigation and Water Resources	60	41	Recoverable amount
899	5	Irrigation and Water Resources	60	42	Store management
900	6	Irrigation and Water Resources	60	46	Recoverable amount from HUDA.

901	7	Irrigation and Water Resources	67	30	Extra avoidable expenditure on land acquisition
902	8	Irrigation and Water Resources	68	98	Results of Audit
903	9	Irrigation and Water Resources	72	36	Excess payment due to adoption of incorrect Wholesale price index of steel
904	10	Irrigation and Water Resources	73	6	Planning
905	11	Irrigation and Water Resources	73	10	Damage of head regulator costing Rs.1.35 crore
906	12	Irrigation and Water Resources	73	13	Non-recovery of balance amount from LAO
907	13	Irrigation and Water Resources	73	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
908	14	Irrigation and Water Resources	73	20	Utilisation of Acquired/Allotted Land and Management of Government Land
909	15	Irrigation and Water Resources	73	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
910	16	Irrigation and Water Resources	75	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
911	17	Irrigation and Water Resources	75	66	Miscellaneous Public Works Advances
912	18	Irrigation and Water Resources	82	63	Misappropriations, losses, defalcations, etc. (S.F.)
913	19	Irrigation and Water Resources	83	19	Misappropriations, losses, thefts, etc
Labour					
914	1	Labour and Employment	72	48	Non-achievement of objectives due to non- Utilization of cess funds
915	2	Labour	73	3	Short realization of cess
916	3	Labour	73	4	Short collection of cess
917	4	Labour	73	5	Delayed/non-deposit of cess
918	5	Labour	79	45	Delay in construction of Workers' Facilitation Centres
919	6	Labour	80	18	Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax
920	7	Labour (ESI)	81	53	Delay in furnishing utilization certificates:
921	8	Labour	82	64	Misappropriations, losses, defalcations, etc. (S.F.)
922	9	Labour	83	8	Recoverable amount from employers against declined cheques
923	10	Labour	83	9	Misappropriations, losses, thefts, etc
Medical Education and Research					
924	1	Medical Education and Research	77	27	Irregularities noticed in respect of bank guarantees
925	2	Medical Education and Research	79	10	Deficiencies in maintenance of records and suspected embezzlement
926	3	Medical Education and Research	79	11	Non-adjustment of advances
927	4	Medical Education and Research	79	14	Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana
928	5	Medical Education and Research	79	16	Avoidable payment of Service Tax
929	6	Medical Education and Research	79	17	Improper evaluation of bids
Mines and Geology					
930	1	Mines and Geology	29	71	Results of Audit
931	2	Mines and Geology	32	47	Uncollected revenue
932	3	Mines and Geology	32	48	Results of Audit
933	4	Mines and Geology	34	55	Uncollected revenue
934	5	Mines and Geology	38	50	Results of Audit

935	6	Mines and Geology	38	51	Receipts from Mines and Minerals
936	7	Mines and Geology	40	93	Outstanding Inspection s.
937	8	Mines and Geology	40	94	Results of Audit
938	9	Mines and Geology	44	48	Uncollected Revenue
939	10	Mines and Geology	44	50	Results of Audit
940	11	Mines and Geology	44	53	Short Calculation of interest
941	12	Mines and Geology	44	54	Uncollected Revenue
942	13	Mines and Geology	44	56	Results of Audit
943	14	Mines and Geology	44	57	Non-realisation of contract money and interest
944	15	Mines and Geology	44	58	Non-recovery of dead rent and interest thereon
945	16	Mines and Geology	44	59	Interest not charged on delayed payments
946	17	Mines and Geology	44	60	Uncollected revenue.
947	18	Mines and Geology	44	61	Results of Audit
948	19	Mines and Geology	44	62	Non-recovery of contract money and interest
949	20	Mines and Geology	44	63	Non-recovery/Short-recovery of royalty
950	21	Mines and Geology	44	64	Interest not charged
951	22	Mines and Geology	48	14	Arrears in revenue
952	23	Mines and Geology	48	15	Outstanding inspection s and audit observations
953	24	Mines and Geology	50	112	Results of Audit
954	25	Mines and Geology	50	139	Arrears in revenue
955	26	Mines and Geology	54	97	Arrears in revenue
956	27	Mines and Geology	54	98	Results of Audit
957	28	Mines and Geology	54	99	Short recovery of contract money and interest
958	29	Mines and Geology	58	19	Arrears in revenue
959	30	Mines and Geology	58	20	Results of Audit
960	31	Mines and Geology	58	21	Receipts from Mines and Minerals
961	32	Mines and Geology	58	22	Non/Short recovery of dead rent, royalty and interest
962	33	Mines and Geology	58	23	Non/Short recovery of royalty from Brick Kiln Owners
963	34	Mines and Geology	58	24	Non-recovery of lease fee on short term permits
964	35	Mines and Geology	58	25	Non recovery of interest on belated payments
965	36	Mines and Geology	63	47	Arrears of revenue
966	37	Mines and Geology	63	48	Results of Audit
967	38	Mines and Geology	65	65	Arrears of revenue
968	39	Mines and Geology	65	66	Arrears of revenue
969	40	Mines and Geology	65	67	Non/short recovery of royalty and interest
970	41	Mines and Geology	67	75	Non recovery of royalty and interest
971	42	Mines and Geology	68	79	Results of Audit
972	43	Mines and Geology	70	81	Result of audit
973	44	Mines and Geology	70	82	Non-recovery of royalty and interest
974	45	Mines and Geology	71	82	Results of audit
975	46	Mines and Geology	71	83	Non-recovery of royalty and interest
976	47	Mines and Geology	72	121	Non-recovery of royalty and interest
977	48	Mines and Geology	73	144	Results of Audit
978	49	Mines and Geology	73	145	Non/short realisation of bid money
979	50	Mines and Geology	74	117	Non/short realisation of bid money
980	51	Mines and Geology	78	49	Non/short recovery of royalty and interest

981	52	Mines and Geology	82	110	Result of Audit
982	53	Mines and Geology	82	111	Non/short recovery of royalty and interest
983	54	Mines and Geology	84	37	Result of Audit
984	55	Mines and Geology	84	38	Non recovery of contract money and interest.
985	56	Mines and Geology	84	39	Non/short recovery of royalty and interest.
986	57	Mines and Geology	85	45	Termination of Contract:
987	58	Mines and Geology	85	46	Delayed/non-execution of agreements:
988	59	Mines and Geology	85	47	Receipts from mining contracts and leases Short/non-deposit of contract money and interest thereon:
989	60	Mines and Geology	85	48	Delayed/non-deposit of monthly installment to the Fund and interest thereon:
990	61	Mines and Geology	85	49	Lack of monitoring of the Fund
991	62	Mines and Geology	85	50	Non preparation of District Survey Report (DSR):
992	63	Mines and Geology	85	51	Mapping of allotted sand mining area:
993	64	Mines and Geology	85	52	Identification of unauthorized mining activities Nagli Block YNR B-1:
994	65	Mines and Geology	85	53	Verification of environmental clearance conditions:
995	66	Mines and Geology	85	54	Short/non-recovery of royalty, additional royalty and interest thereon from brick kiln owners:
996	67	Mines and Geology	86	30	Results of audit
997	68	Mines and Geology	86	31	Short/non recovery of advance monthly instalments and interest
998	69	Mines and Geology	86	32	Short/non deposit in Mines and Mineral Development, Restoration and Rehabilitation Fund
999	70	Mines and Geology	86	33	Non/short recovery of royalty and interest
Other Administrative Services					
1000	1	Other administrative services	83	25	Delay in submission of Utilisation Certificates
Power (Chief Electrical Inspector)					
1001	1	Power (Chief Electrical Inspector)	52	76	Non-charging of electricity duty on extended load
1002	2	Power (Chief Electrical Inspector)	52	77	Short realization of electricity duty due to application of incorrect rates
1003	3	Power (Chief Electrical Inspector)	52	78	Electricity duty not charged after expiry of exemption period
1004	4	Power (Chief Electrical Inspector)	70	85	Analysis of arrears of revenue
Printing and Stationery					
1005	1	Printing and Stationery (Transferred from Finance(Lotteries) Department)	53	3	Printing of lottery tickets
1006	2	Printing and Stationery	58	82	Excess issue of paper to private printers
1007	3	Printing and Stationery	60	90A	Overpayment to private printer
Public Health Engineering					
1008	1	Public Health Engineering	61	12	Shortage of material
1009	2	Public Health Engineering	64	3	Non-recovery of loans and non-contribution of share by MCs
1010	3	Public Health Engineering	64	4	Recoverable amount from HUDA
1011	4	Public Health Engineering	64	6	Yamuna Action Plan
1012	5	Public Health Engineering	71	18	Blocking of funds on purchase of stores in excess of requirement
1013	6	Public Health Engineering	71	85	Non-recovery of water charges

1014	7	Public Health Engineering	75	1	Expenditure in excess of estimates
1015	8	Public Health Engineering	75	3	Irregular splitting of works
1016	9	Public Health Engineering	77	4	Irregular splitting of works
1017	10	Public Health Engineering	77	11	Blockade of funds on unutilized pipes
1018	11	Public Health Engineering	80	22	Non-completion of the projects within stipulated period
1019	12	Public Health Engineering	80	23	Irregular enhancement of scope of works
1020	13	Public Health Engineering	82	37	Unfruitful expenditure on incomplete work.
1021	14	Public Health Engineering	82	38	Misappropriations, losses, defalcations, etc. (S.F.)
1022	15	Public Health Engineering	83	12	Wasteful expenditure on non-functional water works
1023	16	Public Health Engineering	83	13	Misappropriations, losses, thefts, etc
Public Works Department (Building & Roads)					
1024	1	Public Works Department (Building & Roads)	38	61	Arrears of rent
1025	2	Public Works Department (Building & Roads)	50	47	Construction of major building including Staff Quarters
1026	3	Public Works Department (Building & Roads)	50	49	Execution of works without technical sanction of cost estimates
1027	4	Public Works Department (Building & Roads)	50	57	Reimbursement claims
1028	5	Public Works Department (Building & Roads)	50	61	Release of advances not covered by agreement
1029	6	Public Works Department (Building & Roads)	50	63	Excess payment of price increase on diesel
1030	7	Public Works Department (Building & Roads)	54	22	Avoidable payment of interest
1031	8	Public Works Department (Building & Roads)	58	136	Utilization of departmental receipts towards expenditure
1032	9	Public Works Department (Building & Roads)	60	64	Non-responsiveness to Audit findings and observations resulting in erosion of accountability
1033	10	Public Works Department (Building & Roads)	61	8	Execution of Works
1034	11	Public Works Department (Building & Roads)	62	77	Irregular/un-authorized expenditure of storage charges
1035	12	Public Works Department (Building & Roads)	62	78	Non-recovery of difference of sales tax
1036	13	Public Works Department (Building & Roads)	63	65	Supply of Portland pozzolona cement instead of ordinary Portland Cement
1037	14	Public Works Department (Building & Roads)	68	39	Irregular expenditure on operation of excess ex-cadre posts
1038	15	Public Works Department (Building & Roads)	72	39	Undue financial aid to contractor
1039	16	Public Works Department (Building & Roads)	73	38	Conducting of physical verification of Government land
1040	17	Public Works Department (Building & Roads)	73	39	Non-mutation of land acquired
1041	18	Public Works Department (Building & Roads)	75	68	Incomplete works
1042	19	Public Works Department (Building & Roads)	75	69	Miscellaneous Public Works Advances

1043	20	Public Works Department (Building & Roads)	77	55	Avoidable expenditure on acquisition of land
1044	21	Public Works Department (Building & Roads)	79	46	Maintenance of Roads
1045	22	Public Works Department (Building & Roads)	79	47	Contract management - Non-recovery of liquidated damages
1046	23	Public Works Department (Building & Roads)	79	49	Unfruitful expenditure on incomplete work
1047	24	Public Works Department (Building & Roads)	80	24	Premature deposit of funds with Railways
1048	25	Public Works Department (Building & Roads)	80	25	Time and cost overrun
1049	26	Public Works Department (Building & Roads)	82	39	Unfruitful expenditure on widening and strengthening of link road.
Renewable Energy					
1050	1	Renewable Energy	38	16	Evaluation and monitoring.
1051	2	Renewable Energy	74	60	Implementation of Solar Street Lighting Systems Programme
Revenue and Disaster Management					
1052	1	Revenue and Disaster Management	26	10	Gratuitous relief for crops/houses damaged
1053	2	Revenue and Disaster Management	29	62	Results of Audit
1054	3	Revenue and Disaster Management	34	29	Land reforms
1055	4	Revenue and Disaster Management	34	30	Compensation to landowner
1056	5	Revenue and Disaster Management	34	31	Consolidation of holdings
1057	6	Revenue and Disaster Management	34	84	Under valuation of immovable property
1058	7	Revenue and Disaster Management	40	80	Results of Audit
1059	8	Revenue and Disaster Management	40	81	Under valuation of immovable property
1060	9	Revenue and Disaster Management	40	82	Misclassifications of instruments
1061	10	Revenue and Disaster Management	40	83	Irregular grant of exemption
1062	11	Revenue and Disaster Management	40	89	Embezzlement of Government revenue
1063	12	Revenue and Disaster Management	42	103	Results of Audit
1064	13	Revenue and Disaster Management	42	104	Irregular exemption of stamp duty
1065	14	Revenue and Disaster Management	44	46	Mewat Development Board
1066	15	Revenue and Disaster Management	44	66	Uncollected Revenue (Land Revenue)
1067	16	Revenue and Disaster Management	44	68	Short levy of Stamp duty

1068	17	Revenue and Disaster Management	44	70	Evasion of Stamp duty and registration fee through power of attorney
1069	18	Revenue and Disaster Management	44	72	Misclassification of instruments
1070	19	Revenue and Disaster Management	44	73	Uncollected Revenue
1071	20	Revenue and Disaster Management	44	76	Results of Audit
1072	21	Revenue and Disaster Management	50	95	Internal Audit
1073	22	Revenue and Disaster Management	50	100	Short levy of stamp duty
1074	23	Revenue and Disaster Management	50	105	Outstanding audit objections in Internal Audit
1075	24	Revenue and Disaster Management	50	107	Short recovery of stamp duty on mortgage deed
1076	25	Revenue and Disaster Management	50	108	Evasion of stamp and registration fees through power of attorney
1077	26	Revenue and Disaster Management	50	137	Arrears in revenue
1078	27	Revenue and Disaster Management	52	69	Results of Audit
1079	28	Revenue and Disaster Management	52	71	Evasion of Stamp Duty due to under valuation of immovable property
1080	29	Revenue and Disaster Management	54	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
1081	30	Revenue and Disaster Management	54	18	Fictitious payment of gratuitous relief
1082	31	Revenue and Disaster Management	54	19	Drawal of funds without requirement
1083	32	Revenue and Disaster Management	54	49	Arrear in revenue
1084	33	Revenue and Disaster Management	54	50	Results of Audit
1085	34	Revenue and Disaster Management	54	51	Results of Audit
1086	35	Revenue and Disaster Management	54	52	Non/Short recovery of Stamp duty
1087	36	Revenue and Disaster Management	54	53	Incorrect exemption of Stamp duty
1088	37	Revenue and Disaster Management	54	54	Evasion of stamp duty due to undervaluation of immovable property
1089	38	Revenue and Disaster Management	54	57	Evasion of stamp duty and registration fees through power of attorney
1090	39	Revenue and Disaster Management	54	59	Results of Audit
1091	40	Revenue and Disaster Management	54	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
1092	41	Revenue and Disaster Management	54	61	Procedure for receipt and disposal of revenue recovery cases
1093	42	Revenue and Disaster Management	54	62	Return of RRCs

1094	43	Revenue and Disaster Management	56	21	Loss of interest due to delayed refund of unspent amount
1095	44	Revenue and Disaster Management	56	22	Excess payment of Gratuitous Relief
1096	45	Revenue and Disaster Management	58	29	Results of Audit
1097	46	Revenue and Disaster Management	58	30	Stamp Duty and Registration Fees
1098	47	Revenue and Disaster Management	58	116	Results of Audit
1099	48	Revenue and Disaster Management	58	117	Short levy of stamp duty on exchange of property
1100	49	Revenue and Disaster Management	58	119	Evasion of stamp duty
1101	50	Revenue and Disaster Management	60	24	Fraudulent drawals and embezzlement of Government money
1102	51	Revenue and Disaster Management	60	25	Drawal of funds in advance of requirement
1103	52	Revenue and Disaster Management	60	114	Results of Audit
1104	53	Revenue and Disaster Management	60	115	Outstanding inspection s and audit observations
1105	54	Revenue and Disaster Management	60	117	Short levy of stamp duty on exchange of property
1106	55	Revenue and Disaster Management	60	119	Short levy of stamp duty on lease deed
1107	56	Revenue and Disaster Management	60	120	Embezzlement/evasion of stamp duty
1108	57	Revenue and Disaster Management	62	36	Results of Audit
1109	58	Revenue and Disaster Management	62	38	Evasion of stamp duty due to under valuation of immovable property
1110	59	Revenue and Disaster Management	62	39	Non-levy of stamp duty on exchange of property
1111	60	Revenue and Disaster Management	62	41	Short levy of stamp duty
1112	61	Revenue and Disaster Management	62	42	Inadmissible exemption of stamp duty
1113	62	Revenue and Disaster Management	63	17	Results of Audit
1114	63	Revenue and Disaster Management	63	18	Evasion of stamp duty due to under valuation of immovable property
1115	64	Revenue and Disaster Management	63	19	Short levy of stamp duty on exchange of property
1116	65	Revenue and Disaster Management	63	20	Evasion of stamp duty on release deeds
1117	66	Revenue and Disaster Management	63	66	Policy for recovery of beneficiaries share not formulated
1118	67	Revenue and Disaster Management	64	7	Organizational set up
1119	68	Revenue and Disaster Management	64	43	Results of Audit

1120	69	Revenue and Disaster Management	64	45	Sales and utilization of non judicial stamps
1121	70	Revenue and Disaster Management	64	46	Defects noticed in Sub-Registrar Offices
1122	71	Revenue and Disaster Management	64	47	Indents for supply of non-judicial stamps
1123	72	Revenue and Disaster Management	64	48	Short receipt of stamps
1124	73	Revenue and Disaster Management	64	49	Non-disposal of obsolete/damaged stamps
1125	74	Revenue and Disaster Management	64	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds
1126	75	Revenue and Disaster Management	64	51	Failure to cross verify the transactions
1127	76	Revenue and Disaster Management	64	52	Short levy of stamp duty
1128	77	Revenue and Disaster Management	64	53	Under valuation of immovable properties
1129	78	Revenue and Disaster Management	64	54	Short levy of stamp duty due to incorrect application of rates
1130	79	Revenue and Disaster Management	64	56	Incorrect grant of exemption
1131	80	Revenue and Disaster Management	64	57	Incorrect grant of exemption
1132	81	Revenue and Disaster Management	64	58	Misclassification of instruments
1133	82	Revenue and Disaster Management	64	59	Short levy of stamp duty on lease deeds
1134	83	Revenue and Disaster Management	64	60	Short levy of stamp duty
1135	84	Revenue and Disaster Management	64	61	Non/short levy of registration fee
1136	85	Revenue and Disaster Management	64	62	Results of Audit
1137	86	Revenue and Disaster Management	64	63	Failure of senior officials to enforce accountability and protect interest of Government
1138	87	Revenue and Disaster Management	65	44	Short levy of stamp duty and registration fee
1139	88	Revenue and Disaster Management	65	45	Non realization of stamp duty
1140	89	Revenue and Disaster Management	65	47	Short levy of stamp duty due to incorrect application of rate of tax
1141	90	Revenue and Disaster Management	67	82	Results of Audit
1142	91	Revenue and Disaster Management	67	83	Short levy of stamp duty due to misclassification of deeds
1143	92	Revenue and Disaster Management	67	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agriculturists
1144	93	Revenue and Disaster Management	67	85	Miscellaneous irregularities, i.e. the detail of stamp papers issued by Treasury Office was not mentioned on the office copies of the instruments registered

1145	94	Revenue and Disaster Management	67	88	Misclassification of documents
1146	95	Revenue and Disaster Management	67	89	Short levy of stamp duty due to under valuation of properties
1147	96	Revenue and Disaster Management	67	90	Short levy of stamp duty due to under valuation of properties
1148	97	Revenue and Disaster Management	67	91	Unauthorized retention of receipts
1149	98	Revenue and Disaster Management	68	41	Misappropriation, losses, defalcation, etc.
1150	99	Revenue and Disaster Management	68	86	Results of Audit
1151	100	Revenue and Disaster Management	68	87	Short levy of stamp duty due to application of incorrect rates of immovable property
1152	101	Revenue and Disaster Management	68	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
1153	102	Revenue and Disaster Management	68	143	Contracts for catching fish from public ponds
1154	103	Revenue and Disaster Management	68	144	Incorrect grant of exemption on instrument of SEZ/real estate developer
1155	104	Revenue and Disaster Management	68	145	Exemption of SD on collusive decrees
1156	105	Revenue and Disaster Management	68	146	Remission of SD on instruments of compensation awards
1157	106	Revenue and Disaster Management	68	147	Incorrect grant of remission of SD
1158	107	Revenue and Disaster Management	68	149	Delay in implementation of enhanced rates
1159	108	Revenue and Disaster Management	68	150	Evasion of stamp duty due to undervaluation of immovable property
1160	109	Revenue and Disaster Management	68	151	Loss of stamp duty due to misclassification of documents
1161	110	Revenue and Disaster Management	68	152	Short levy duty due to application of incorrect rates of immovable property
1162	111	Revenue and Disaster Management	68	153	General controls
1163	112	Revenue and Disaster Management	68	154	Audit findings/General controls
1164	113	Revenue and Disaster Management	68	155	Inadequacy of input controls & validation checks
1165	114	Revenue and Disaster Management	68	156	Disputed lands and properties
1166	115	Revenue and Disaster Management	68	157	Non-allotment of unique ID number to land owner/cultivator
1167	116	Revenue and Disaster Management	68	158	Absence of provision in HARIS to capture serial number of stamp papers
1168	117	Revenue and Disaster Management	68	159	Other points of interest
1169	118	Revenue and Disaster Management	70	28	Non-refund of un-utilized balance of CRF

1170	119	Revenue and Disaster Management	70	29	Payment of gratuitous relief on contradictory s
1171	120	Revenue and Disaster Management	70	30	Fraud in distribution and double payment of CRF
1172	121	Revenue and Disaster Management	70	59	Result of audit
1173	122	Revenue and Disaster Management	70	60	Evasion of stamp duty due to undervaluation of immovable property
1174	123	Revenue and Disaster Management	70	61	Evasion of stamp duty due to misclassification of documents
1175	124	Revenue and Disaster Management	70	62	Short levy of stamp duty due to application of incorrect rates of immovable property
1176	125	Revenue and Disaster Management	70	63	Exemption of stamp duty on collusive decrees
1177	126	Revenue and Disaster Management	71	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1178	127	Revenue and Disaster Management	71	59	Contracts for collection of toll by private entrepreneurs
1179	128	Revenue and Disaster Management	71	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1180	129	Revenue and Disaster Management	71	61	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1181	130	Revenue and Disaster Management	71	62	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1182	131	Revenue and Disaster Management	71	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1183	132	Revenue and Disaster Management	71	64	Short levy of stamp duty and registration feedue to misclassification of documents
1184	133	Revenue and Disaster Management	71	65	Delay in implementation of enhanced rates of registration fee
1185	134	Revenue and Disaster Management	71	66	Evasion of stamp duty due to undervaluation of immovable property
1186	135	Revenue and Disaster Management	71	67	Non-levy of stamp duty on collusive decrees 18
1187	136	Revenue and Disaster Management	72	110	Evasion of stamp duty due to misclassification of Documents
1188	137	Revenue and Disaster Management	72	111	Evasion of stamp duty due to undervaluation of immovable property
1189	138	Revenue and Disaster Management	72	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1190	139	Revenue and Disaster Management	72	113	Suspected misappropriation of stamp duty
1191	140	Revenue and Disaster Management	72	114	Short levy of stamp duty on partition deed
1192	141	Revenue and Disaster Management	72	115	Irregular exemption of stamp duty
1193	142	Revenue and Disaster Management	73	67	Audit Findings
1194	143	Revenue and Disaster Management	73	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)

1195	144	Revenue and Disaster Management	73	137	Evasion of stamp duty due to undervaluation of immovable property
1196	145	Revenue and Disaster Management	73	138	Non-levy of stamp duty on plant and machinery
1197	146	Revenue and Disaster Management	73	139	Evasion of stamp duty due to misclassification of documents
1198	147	Revenue and Disaster Management	73	140	Short levy of stamp duty and registration fee due to misclassification of documents
1199	148	Revenue and Disaster Management	73	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1200	149	Revenue and Disaster Management	73	142	Irregular exemption of stamp duty
1201	150	Revenue and Disaster Management	74	94	Results of audit
1202	151	Revenue and Disaster Management	74	95	Misclassification of sale deeds
1203	152	Revenue and Disaster Management	74	96	Critical fields left blank
1204	153	Revenue and Disaster Management	74	97	Measurement units
1205	154	Revenue and Disaster Management	74	98	Wrong input of construction year
1206	155	Revenue and Disaster Management	74	99	Incomplete data capturing
1207	156	Revenue and Disaster Management	74	100	Acceptance of junk data input
1208	157	Revenue and Disaster Management	74	101	Non-capturing of second property details
1209	158	Revenue and Disaster Management	74	102	Non-mapping of locations falling within/outside MC limits
1210	159	Revenue and Disaster Management	74	103	Non-digitisation of prime Khasra master
1211	160	Revenue and Disaster Management	74	104	Transactions by farmers and minus data in case of land purchased against compensation
1212	161	Revenue and Disaster Management	74	105	Transactions on Agricultural land within municipal Omits
1213	162	Revenue and Disaster Management	74	106	HUDA plots having preferential number 'P'
1214	163	Revenue and Disaster Management	74	107	Continued dependence on manual procedures
1215	164	Revenue and Disaster Management	74	108	Non recording of Khasra numbers in the Collector rate list
1216	165	Revenue and Disaster Management	74	109	Non-disposal/recovery of pending cases of under-valuation referred to the Collectors
1217	166	Revenue and Disaster Management	74	110	Short levy of stamp duty due to undervaluation of immovable property
1218	167	Revenue and Disaster Management	74	111	Improper maintenance of record
1219	168	Revenue and Disaster Management	74	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1220	169	Revenue and Disaster Management	74	113	Evasion of stamp duty due to undervaluation of immovable property

1221	170	Revenue and Disaster Management	74	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1222	171	Revenue and Disaster Management	74	115	Undue benefit through reduction in stamp duty
1223	172	Revenue and Disaster Management	74	116	Exemption of stamp duty on collusive decrees
1224	173	Revenue and Disaster Management	75	70	Delay in release of annuity payment to the beneficiaries
1225	174	Revenue and Disaster Management	75	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1226	175	Revenue and Disaster Management	75	99	Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act
1227	176	Revenue and Disaster Management	75	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1228	177	Revenue and Disaster Management	75	101	Short levy of stamp duty due to undervaluation of immoveable property
1229	178	Revenue and Disaster Management	75	102	Evasion of stamp duty due to misclassification of documents
1230	179	Revenue and Disaster Management	75	103	Evasion of stamp duty due to undervaluation of immoveable property
1231	180	Revenue and Disaster Management	75	104	Undue benefit through reduction in Stamp Duty
1232	181	Revenue and Disaster Management	75	105	Position of arrears
1233	182	Revenue and Disaster Management	75	106	Non/delayed account of Revenue Recovery Certificates (RRCs)
1234	183	Revenue and Disaster Management	75	107	Non-follow up/delayed action
1235	184	Revenue and Disaster Management	75	108	Failure to follow up the RRCs sent to other Collectors
1236	185	Revenue and Disaster Management	78	39	Results of audit:
1237	186	Revenue and Disaster Management	78	40	Short realization of stamp duty due to misclassification of documents
1238	187	Revenue and Disaster Management	78	41	Short levy of stamp duty due to application of incorrect rates of immoveable properties
1239	188	Revenue and Disaster Management	78	42	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1240	189	Revenue and Disaster Management	78	43	Short realization of stamp duty due to registration of documents on the basis of old agreement
1241	190	Revenue and Disaster Management	78	44	Evasion of stamp duty due to undervaluation of immovable property
1242	191	Revenue and Disaster Management	78	45	Irregular exemption of stamp duty
1243	192	Revenue and Disaster Management	78	46	Undue benefit through reduction in stamp duty
1244	193	Revenue and Disaster Management	80	26	Extra burden of interest due to parking of funds outside the Government Account violating government instructions
1245	194	Revenue and Disaster Management	81	25	Payment of inadmissible compensation for damaged crops

1246	195	Revenue and Disaster Management	82	24	Suspected embezzlement
1247	196	Revenue and Disaster Management	82	98	Result of audit
1248	197	Revenue and Disaster Management	82	99	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1249	198	Revenue and Disaster Management	82	100	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1250	199	Revenue and Disaster Management	82	101	Short levy of stamp duty in 14 deeds amounting to Rs. 2.46 crore in 6 SRs due to misclassification of collaboration agreement.
1251	200	Revenue and Disaster Management	82	102	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1252	201	Revenue and Disaster Management	82	103	Misclassification of 'conveyance on sale' as release deeds
1253	202	Revenue and Disaster Management	82	104	Irregular remission of stamp duty
1254	203	Revenue and Disaster Management	82	105	Incorrect grant of exemption
1255	204	Revenue and Disaster Management	82	106	Short realisation of stamp duty due to application of incorrect rates
1256	205	Revenue and Disaster Management	82	107	Irregular exemption of stamp duty
1257	206	Revenue and Disaster Management	82	108	Short levy of stamp duty on lease deeds
1258	207	Revenue and Disaster Management	84	24	Result of Audit
1259	208	Revenue and Disaster Management	84	25	Short levy of stamp duty and registration fees due to under evaluation of residential/commercial properties as agriculture properties,.
1260	209	Revenue and Disaster Management	84	26	Short levy of stamp duty and registration fees due to application of incorrect rates of immovable property.
1261	210	Revenue and Disaster Management	84	27	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement.
1262	211	Revenue and Disaster Management	84	28	Short levy of stamp duty on lease deeds.
1263	212	Revenue and Disaster Management	84	29	Short levy of stamp duty due to under-evaluation of immovable property.
1264	213	Revenue and Disaster Management	84	30	Irregular exemption of stamp duty.
1265	214	Revenue and Disaster Management	84	31	Misclassification of 'Conveyance on sale' as release deeds.
1266	215	Revenue and Disaster Management	84	32	Irregular remission of stamp duty.
1267	216	Revenue and Disaster Management	84	33	Short levy of stamp duty due to application of nonprime rates on land containing prime khasra.
1268	217	Revenue and Disaster Management	85	33	Result of audit:
1269	218	Revenue and Disaster Management	85	34	Non/short levy of stamp duty and registration fees:
1270	219	Revenue and Disaster Management	85	35	Loss of stamp duty and registration fees due to non registration of lease agreement:

1271	220	Revenue and Disaster Management	85	36	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreements:
1272	221	Revenue and Disaster Management	85	37	Short levy of stamp duty due to incorrect classification of residential/ commercial properties as agricultural land:
1273	222	Revenue and Disaster Management	85	38	Misclassification of Sale deeds as release deeds resulting in short levy of stamp duty:
1274	223	Revenue and Disaster Management	85	39	Irregular remission of stamp duty :
1275	224	Revenue and Disaster Management	85	40	Short levy of stamp duty due to application of normal rates on prime khasra land:
1276	225	Revenue and Disaster Management	85	41	Irregular exemption of stamp duty:
1277	226	Revenue and Disaster Management	85	42	Short levy of stamp duty due to under-valuation of immovable property:
1278	227	Revenue and Disaster Management	86	18	Result of audit
1279	228	Revenue and Disaster Management	86	19	Non mapping of Business Rules
1280	229	Revenue and Disaster Management	86	20	System design Deficiency
1281	230	Revenue and Disaster Management	86	21	Inadequate application controls/ E-registration module
1282	231	Revenue and Disaster Management	86	22	Non validation of stamp duty realized
1283	232	Revenue and Disaster Management	86	23	Delay in sanction of Mutation
1284	233	Revenue and Disaster Management	86	24	Non Completion of work related to modernization/Computerizations of land records under National Land Records Modernizations Programme
1285	234	Revenue and Disaster Management	86	25	Non existence of disaster recovery plans
1286	235	Revenue and Disaster Management	86	26	Lack of Audit module in the system
1287	236	Revenue and Disaster Management	86	27	other compliance issue
1288	237	Revenue and Disaster Management	87	15	Result of audit
1289	238	Revenue and Disaster Management	87	16	Short levy of stamp duty to misclassification of sale deeds as collaboration agreements
1290	239	Revenue and Disaster Management	87	17	Irregular exemption of Stamp Duty to autonomous bodies:
1291	240	Revenue and Disaster Management	87	18	Irregular exemption of Stamp Duty farmers:
1292	241	Revenue and Disaster Management	87	19	Short levy of Stamp duty due to application of incorrect rates of immovable property.
1293	242	Revenue and Disaster Management	87	20	Short levy of stamp duty due to application of normal rates on prime khasra land.
Rural Development					
1294	1	Rural Development	44	36	Integrated Rural Development Programme
1295	2	Rural Development	50	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches

1296	3	Rural Development	50	79	Non-recovery of misutilised subsidy
1297	4	Rural Development	61	16	Other irregularities
1298	5	Rural Development	65	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana
1299	6	Rural Development	65	18	Advances from former Sarpanches not recovered/adjusted
1300	7	Rural Development	70	13	Financial performance
1301	8	Rural Development	70	14	Programme management
1302	9	Rural Development	70	15	Abnormal delay in completion of projects
1303	10	Rural Development	70	17	Execution of works
1304	11	Rural Development	70	18	Other topics of interest
1305	12	Rural Development	70	19	Maintenance of record
1306	13	Rural Development	73	53	Execution of forest works
1307	14	Rural Development (Transferred from Social Justice and Empowerment)	80	42	Delay in furnishing utilization certificates
1308	15	Rural Development	81	48	Delay in furnishing utilization certificates:
1309	16	Rural Development	82	65	Delay in furnishing utilisation certificates (S.F.)
1310	17	Rural Development (Transferred from Social Justice and Empowerment)	82	67	Delay in furnishing utilisation certificates (S.F)
1311	18	Rural Development	83	22	Delay in submission of Utilisation Certificates
Social Justice and Empowerment					
1312	1	Social Welfare	44	23	Payment of pension to ineligible persons
1313	2	Social Welfare	52	60	Embezzlement of Rs.3.99 lakh
1314	3	Social Welfare	60	26	Fraudulent payment of Old Age Pension
1315	4	Social Justice and Empowerment	73	69	Disbursement of old age summan allowances to ineligible persons
1316	5	Social Justice and Empowerment	79	59	Misappropriations, losses, defalcations, etc
1317	6	Social Justice and Empowerment	80	43	Misappropriations, losses, defalcations, etc.
1318	7	Social Justice and Empowerment	81	45	Misappropriations, losses, defalcations, etc:
1319	8	Social Justice and Empowerment	82	68	Misappropriation, losses, defalcation, etc.
1320	9	Social justice & empowerment	83	16	Delay in submission of Utilisation Certificates
1321	10	Social justice & empowerment	83	17	Misappropriations, losses, thefts, etc
Sports and Youth Affairs					
1322	1	Sports and Youth Affairs	77	59	Irregular payment and Non-recovery from the students
1323	2	Sports and Youth Affairs	82	69	Delay in furnishing utilisation certificates (S.F)
1324	3	Sports and Youth Affairs	83	4	Parking of government funds
1325	4	Sports and Youth Affairs	83	5	Delay in submission of Utilisation Certificates
Technical Education					
1326	1	Technical Education	73	80	Special coaching for competition/placement for SC Students
1327	2	Technical Education	73	85	Financial Irregularities
1328	3	Technical Education	83	28	Delay in submission of Utilisation Certificates
Town & Country Planning					
1329	1	Town and Country Planning	44	41	Functioning of State Planning Cell
1330	2	Town and Country Planning	44	43	Avoidable payment of interest
1331	3	Town and Country Planning	50	24	Construction of Building and Roads by HUDA

1332	4	Town & Country Planning	50	25	Construction of Building
1333	5	Town and Country Planning	50	29	Avoidable payment of interest
1334	6	Town and Country Planning	50	81	Non-recovery of auction money
1335	7	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1336	8	Town and Country Planning	54	34	Non-utilization of land
1337	9	Town and Country Planning	54	35	Loss due to non-recovery of rebate
1338	10	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land
1339	11	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1340	12	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1341	13	Town and Country Planning	60	30	Avoidable loss due to delay in handing over possession of plots
1342	14	Town and Country Planning	61	26	Non recovery of external development charges
1343	15	Town and Country Planning	62	70	Exemption of Sales Tax
1344	16	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1345	17	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1346	18	Town and Country Planning	65	10	Land under unauthorized Planning possession
1347	19	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1348	20	Town and Country Planning	68	33	Due to slackness on the part of EO's HUDA, Faridabad, Gurgaon and Panchkula in revision of rent after every three years and non-charging of rent for additional filling points of petrol pumps installed subsequently, HUDA was deprived of the revenue of Rs.1.49 Crore (2003-Civil)
1349	21	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1350	22	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work
1351	23	Town and Country Planning	71	76	Results of audit
1352	24	Town and Country Planning	71	77	Non recovery / realization of licence fee
1353	25	Town and Country Planning	71	78	Non recovery / realization of licence fee
1354	26	Town and Country Planning	73	25	Recovery of external development charges
1355	27	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1356	28	Town and Country Planning	73	27	Non-maintenance of records
1357	29	Town and Country Planning	73	28	Payments made without updating the revenue records
1358	30	Town and Country Planning	73	30	Deduction of Income Tax at source
1359	31	Town and Country Planning	73	32	Audit Findings
1360	32	Town and Country Planning	73	33	Non-recovery of lease rent from petrol pumps
1361	33	Town and Country Planning	73	35	Grant of licenses to private colonizers
1362	34	Town and Country Planning	74	22	Planning not done in consonance with the Regional Plan of NCRPB
1363	35	Town and Country Planning	74	23	Extra payment of interest due to delay in referring the cases to Courts
1364	36	Town and Country Planning	74	24	Infructuous expenditure on development of auto market
1365	37	Town and Country Planning	74	25	Non development of acquired land

1366	38	Town and Country Planning	74	26	Abnormal rates allowed to a contractor
1367	39	Town and Country Planning	74	27	Execution of works not in the ambit of HUDA
1368	40	Town and Country Planning	74	28	Sewer and storm water drainage works
1369	41	Town and Country Planning	74	29	Water supply works in Gurgaon
1370	42	Town and Country Planning	74	30	Development of roads
1371	43	Town and Country Planning	74	31	Non-development of land for commercial complexes
1372	44	Town and Country Planning	74	33	Irregularities in allotment of plots under reserve categories
1373	45	Town and Country Planning	74	34	Issues related to private colonizers
1374	46	Town and Country Planning	74	35	Inadequate control over colonizers
1375	47	Town and Country Planning	74	36	Non-completion of low cost/affordable housing colonies
1376	48	Town and Country Planning	74	37	Non-renewal of licences
1377	49	Town and Country Planning	74	38	Non-approval of building plans
1378	50	Town and Country Planning	74	39	Time schedule for completion of projects as a whole
1379	51	Town and Country Planning	74	40	Non-submission of accounts statements
1380	52	Town and Country Planning	74	41	Non-recovery of EDC/IDC
1381	53	Town and Country Planning	74	42	Non-recovery of lease money and other charges
1382	54	Town and Country Planning	75	71	Construction of Buildings and their utilization
1383	55	Town and Country Planning	75	72	Status of utilisation of land acquired by HUDA
1384	56	Town and Country Planning(HUDA)	79	53	Non-recovery of unearned increase in value of land and annual ground rent
1385	57	Town and Country Planning	80	27	Failure to recover Government dues from a defaulter developer
1386	58	Town and Country Planning	80	28	Purchase of pipes in excess of requirement
1387	59	Town and Country Planning (HSVP)	81	31	Grant of licences without assessing financial adequacy:
1388	60	Town and Country Planning (HSVP)	81	32	Non-initiation of action against defaulters:
1389	61	Town and Country Planning (HSVP)	81	33	Non-auction of originally un-allotted properties in developed sectors:
1390	62	Town and Country Planning (HSVP)	81	34	Non-reconciliation leading to non-detection of fraud:
1391	63	Town and Country Planning (HSVP)	81	35	Lack of perspective plan for time bound development of acquired land:
1392	64	Town and Country Planning (HSVP)	81	36	Non-recovery of external development charges:
1393	65	Town and Country Planning (HSVP)	81	37	Management of recovery of land enhanced compensation:
1394	66	Town and Country Planning (HSVP)	81	38	Continuance of business in resumed properties:
1395	67	Town and Country Planning (HSVP)	81	39	Outstanding recovery of water and sewerage charges:
1396	68	Town and Country Planning (HSVP)	81	40	Outstanding rent against leased property:
1397	69	Town and Country Planning (HSVP)	81	41	Irregularities in execution of Sports Complex Project:
1398	70	Town and Country Planning (HSVP)	81	42	Allotment of works to an ineligible contractor through enhancement:
1399	71	Town and Country Planning	82	40	Growth of unauthorised colonies

1400	72	Town and Country Planning	82	41	Licences granted in excess of permissible area
1401	73	Town and Country Planning	82	42	Delay in initiation of action for cancellation of licence.
1402	74	Town and Country Planning	82	43	Lack of action against defaulting developer
1403	75	Town and Country Planning	82	44	Part occupation certificate issued without recovering EDC
1404	76	Town and Country Planning	82	45	Non-development of colonies of cancelled licences
1405	77	Town and Country Planning	82	46	Short-transfer of Economically Weaker Sections plots/ flats
1406	78	Town and Country Planning	82	47	Non-recovery of External Development Charges/ Infrastructure Development Charges
1407	79	Town and Country Planning	82	48	Non-recovery of revised licence fee
1408	80	Town and Country Planning	82	49	Bank-guarantees not obtained from colonisers
1409	81	Town and Country Planning	82	50	Non-revalidation of bank guarantees
1410	82	Town and Country Planning	82	51	Non-recovery of demolition charges
1411	83	Town and Country Planning	82	52	Grant of CLU permissions in violation of rules and regulations
1412	84	Town and Country Planning	82	53	Violations of conditions of CLU permission
1413	85	Town and Country Planning	82	54	Non-recovery of External Development Charges
1414	86	Town and Country Planning	82	55	Grant of Occupation Certificate to incomplete building
1415	87	Town and Country Planning	82	56	Irregular utilisation of agriculture warehouse
1416	88	Town and Country Planning	82	57	Excess payment to contractor (HSVP)
1417	89	Town and Country Planning	82	58	Execution of works irregularly and without calling tenders (HSVP)
1418	90	Town and Country Planning	83	6	Loss due to non-recovery of lease money
1419	91	Town and Country Planning	83	7	Non-recovery of compensation from contractor
Transport					
1420	1	Transport	48	20	Outstanding audit objections in internal audit
1421	2	Transport	58	34	Non deposit of token tax
1422	3	Transport	58	121	Taxes on Motor Vehicles
1423	4	Transport	58	123	Short realization of permit/countersignature fee
1424	5	Transport	58	125	Non-recovery of token tax in respect of Stage carriage buses
1425	6	Transport	60	129	Non/short charging of fitness fee (Passing fee)
1426	7	Transport	60	130	Non-realization of fees
1427	8	Transport	62	43	Non-realization of token tax
1428	9	Transport	63	25	Non deposit of token tax
1429	10	Transport	65	50	Non recovery of token tax in respect of stage carriage buses
1430	11	Transport	65	51	Short charging of driving licence fee
1431	12	Transport	65	52	Short realization of Registration fees
1432	13	Transport	65	54	Private Service Vehicles
1433	14	Transport	67	79	Non realization of token tax from private service vehicles
1434	15	Transport	67	80	Short realization of bid money on stage carriage permits
1435	16	Transport	68	80	Lack of control over monitoring of duplicate engine/chassis number
1436	17	Transport	68	81	Same registration numbers were allotted to two vehicles

1437	18	Transport	68	129	Non-charging of permit transfer fee
1438	19	Transport	68	130	Non-realisation of bid money on stage carriage permits
1439	20	Transport	68	131	Non/short recovery of token tax from stage carriage bus owners
1440	21	Transport	68	132	Short realization of conductor's licence fee
1441	22	Transport	70	69	Stage carriage buys owners
1442	23	Transport	70	70	Short realization of permit transfer fee
1443	24	Transport	70	71	Non-realization of additional fee for retention of choice registration
1444	25	Transport	71	72	Stage carriage bus owners
1445	26	Transport	71	74	Non-realisation of additional fee for retention of choice registration mark
1446	27	Transport	72	109	City bus owners
1447	28	Transport	73	143	Non/short realization of bid money on stage carriage permits
1448	29	Transport	74	63	Avoidable loss due to procurement of buses violating CMVR
1449	30	Transport	74	119	Non collection of Adda fees
1450	31	Transport	75	110	Non/short levy of penalty on over loading of vehicles
1451	32	Transport	75	111	Non/short recovery of token tax from private/goods vehicles
1452	33	Transport	75	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1453	34	Transport	80	29	Undue favour to Agency
1454	35	Transport	81	43	Under utilization of buses
1455	36	Transport	82	59	Excess expenditure due to award of work at higher rates
1456	37	Transport	84	34	Results of Audit
1457	38	Transport	84	35	Non/Short realization of Goods Tax
1458	39	Transport	84	36	Non/Short realization of Token Tax
1459	40	Transport	85	43	Results of Audit:
1460	41	Transport	85	44	Non/short recovery of Token Tax:
1461	42	Transport	86	28	Non/short realization of Motor Vehicle tax and penalty
1462	43	Transport	86	29	Non recovery of penalty imposed on transport vehicles
Urban Local Bodies					
1463	1	Urban Development	58	90	Urban Employment Generation Programme
1464	2	Urban Development	62	66	Non-collection of fire tax
1465	3	Urban Development	63	42	Results of Audit
1466	4	Urban Development	63	43	Non recovery of 832 supervision charges
1467	5	Urban Local Bodies	68	59	Non-submission of Accounts
1468	6	Urban Local Bodies	73	66	Audit Findings
1469	7	Urban Local Bodies	75	11	Non-recovery of supervision charges
1470	8	Urban Local Bodies	75	13	Split-up of estimates
1471	9	Urban Local Bodies	75	17	Non-recovery of Labour Cess
1472	10	Urban Local Bodies	75	19	Non-recovery of old outstanding taxes, fees etc
1473	11	Urban Local Bodies	75	20	Non-allotment of EWS houses constructed under JNNURM

1474	12	Urban Local Bodies	75	21	Solid Waste Management
1475	13	Urban Local Bodies	75	22	Urban wage employment programme
1476	14	Urban Local Bodies	75	23	Payment made without execution of works
1477	15	Urban Local Bodies	75	25	Internal Control
1478	16	Urban Local Bodies	75	26	Loss due to non-recovery of outstanding lease money
1479	17	Urban Local Bodies	82	72	Delay in furnishing utilisation certificates (S.F.)
1480	18	Urban Local Bodies	83	10	Excess payment to professional services providers
1481	19	Urban Local Bodies	83	11	Delay in submission of Utilisation Certificates
Welfare of SC and BC					
1482	1	Welfare of SC and BC (Transferred from Social Justice and Empowerment)	44	26	Liberation of scavengers
1483	2	Welfare of SC and BC	80	40	Suspected fraudulent payment of scholarships
1484	3	Welfare of SC and BC	82	1	Annual work plan and database of eligible beneficiaries not prepared.
1485	4	Welfare of SC and BC	82	2	Decline in number of SC beneficiaries
1486	5	Welfare of SC and BC	82	3	Non-payment of scholarship to SC students
1487	6	Welfare of SC and BC	82	4	Timelines for scholarship disbursement not prescribed
1488	7	Welfare of SC and BC	82	5	Budget allocation and expenditure
1489	8	Welfare of SC and BC	82	6	Irregularities in financial administration
1490	9	Welfare of SC and BC	82	7	Non-reconciliation of bank balances with response files
1491	10	Welfare of SC and BC	82	8	Irregularities in disbursement of scholarship
1492	11	Welfare of SC and BC	82	9	Payment of scholarship to students not registered with Universities
1493	12	Welfare of SC and BC	82	10	Disbursement of scholarship to students not registered with DMER
1494	13	Welfare of SC and BC	82	11	Payment of scholarship in excess of prescribed limit
1495	14	Welfare of SC and BC	82	12	Double payment of scholarship
1496	15	Welfare of SC and BC	82	13	Lack of scrutiny regarding income, caste, education qualification, etc
1497	16	Welfare of SC and BC	82	14	Suspected fraudulent payment to students studying outside the State
1498	17	Welfare of SC and BC	82	15	Scholarship paid for same stage of education
1499	18	Welfare of SC and BC	82	16	Doubtful payment of scholarship
1500	19	Welfare of SC and BC	82	17	Payment made to students who were not residents of Haryana
1501	20	Welfare of SC and BC	82	18	Excess payment of Scholarship
1502	21	Welfare of SC and BC	82	19	Payment to overage students
1503	22	Welfare of SC and BC	82	20	Monitoring and evaluation
1504	23	Welfare of SC and BC	82	21	Evaluation of the scheme
1505	24	Welfare of SC and BC	82	22	Recommendations
Women and Child Development					
1506	1	Women and Child Development (Transferred from Social Justice and Empowerment)	50	8	Panjiri Plants
1507	2	Women and Child Development	71	13	Pre-school education kits
1508	3	Women and Child Development	77	60	Extra expenditure on purchase of utensils

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