

HARYANA VIDHAN SABHA PUBLIC ACCOUNTS COMMITTEE

(2017-2018)

SEVENTY SEVENTH REPORT

ON THE

REPORTS OF THE

Comptroller and Auditor General of India

ON

**Social, General and Economic Sectors
(Non- Public Sector Undertakings),**

and

State Finances

for the year ended 31st March, 2015



(Presented to the House on 15th March, 2018)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2018**

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRPERSON

- | | |
|--------------------------------|-------------|
| 1. Shri Gian Chand Gupta, MLA. | Chairperson |
|--------------------------------|-------------|

MEMBERS

- | | |
|--|--------|
| 2. Shri Ranbir Gangwa, MLA | Member |
| 3. Shri Jai Tirath, M.L.A | Member |
| 4. Prof. Dinesh Kaushik, M.L.A. | Member |
| *5. Smt. Renuka Bishnoi, M.L.A | Member |
| 6. Shri Harvinder Kalyan, M.L.A | Member |
| 7. Dr. Pawan Saini, M.L.A | Member |
| 8. Shri. Randhir Singh Kapriwas, M.L.A | Member |
| 9. Shri Nagender Bhadana, M.L.A | Member |
| **10 Shri Bakhshish Singh Virk, M.L.A | Member |

SECRETARIAT

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

* Smt. Renuka Bishnoi, MLA, resigned from the membership of the Public Accounts Committee of Haryana Vidhan Sabha w.e.f. 17th July, 2017 vide this Secretariat notification No. HVS/PAC-1/2017/75, dated 17th July, 2017.

** Shri Bakhshish Singh Virk, MLA, nominated as Member of the Public Accounts Committee in place of Smt. Renuka Bishnoi, MLA w.e.f. 27th July, 2017 vide this Office notification No. HVS/PAC-1/2017/77, dated 27th July, 2017.

INTRODUCTION

1. I, the Chairperson of the Public Accounts Committee, having been authorized by the Committee in this behalf, present this Seventy Seventh Report on the Reports of the Comptroller and Auditor General of India on Social General and Economic Sectors (Non-Public Sector Undertakings) and State Finances for the year ended 31st March, 2015.
2. The Report of the Comptroller and Auditor General of India on Social, General and Economic Sectors (Non- Public Sector Undertakings), for the year ended 31st March, 2015 was laid on the Table of the House on 28th March, 2016 and the Report of the Comptroller and Auditor General of India on State Finances for the years ended 31st March, 2015 was laid on the Table of the House on 14th March, 2016
3. The Committee examined the Reports of the Comptroller and Auditor General of India on Social General and Economic Sectors (Non- Public Sector Undertakings), and State Finances for the year ended 31st March, 2015 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 28th February, 2018.
5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
6. I, as Chairperson of the Committee, place on record the appreciation for all the Members of the Committee for their cooperation and valuable suggestions for the consideration of CAG paras.
7. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and her officers. The Committee would like to express its thanks to the Additional Chief Secretary to Government Haryana, Finance Department and other officers of Finance Department and the representatives of the various departments who appeared for oral evidence before it for the co-operation in giving information to the Committee.
8. The Committee is also thankful to the Secretary, Deputy Secretary and officials of the Haryana Vidhan Sabha Secretariat for the whole hearted co-operation and assistance given by them to the Committee.

CHANDIGARH
THE 28th February, 2018

GIAN CHAND GUPTA
CHAIRPERSON

REPORT

GENERAL

1. The Committee for the year 2017-2018 was nominated on 25th April, 2017 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 28th February, 2017, authorizing him to nominate the Members of the Committee on Public Accounts for the year 2017-2018.

2. The Committee held total 88 meetings during the year at Chandigarh and other places upto 28th February, 2018 till the finalization of the Report.

**SOCIAL, GENERAL & ECONOMIC SECTORS
(Non-Public Sector Undertakings)**

And

**STATE FINANCES
for the year ended 31 March, 2015**

PUBLIC HEALTH ENGINEERING DEPARTMENT

[1] 2.1.6.1 Non-preparation of comprehensive long-term master plan:

Paragraph 14 of the guidelines of National Rural Drinking Water Programme (NRDWP) provides that to achieve the broad goal of providing safe drinking water, a five year comprehensive water security plan should be prepared. Each financial year, the sub-goals and priorities should be fixed based on the mutual consultation by the Centre and State Governments. Audit observed that the department has not prepared a comprehensive five year plan. Annual plans were prepared on the basis of demands from different quarters i.e. villagers, Gram Panchayats (GPs), etc. Non-preparation of comprehensive long term plan reflects inadequacy of planning of the Department, as a result of which, water could not be supplied in adequate quantity in many areas as discussed in paragraph 2.1.6.3.

The PS directed the EIC during the exit conference to constitute a Committee of Chief Engineers to prepare long term plan on the lines of a vision document for this purpose.

The department in its written reply stated as under:-

In this connection, it is submitted that Water supply infrastructure has been one of the thrust areas of the State Government right from the beginning. As on 1.11.1966, when the State of Haryana was carved out from the Joint Punjab, only 170 villages were provided with drinking water supply facilities. The gigantic efforts of the Government coupled with people's indomitable spirit have brought piped water to their door steps. Gone are the days when the people had to drink unhygienic Johar (pond) water. Today Haryana is one of the fore runner States of the country to provide piped water facilities to all its 7958 habitations (including Dhanies) as against 170 villages in 1966-67. Earlier, drinking water supply was being provided through the Stand posts installed at various points in the streets of the habitations and villagers have to draw water from these stand posts. The concept of providing private water connections to the households is included in the Rural Water Supply Sector subject to availability of sufficient source in the habitation from 1992 onward. Since 31.03.1992, Drinking Water facilities were provided to all the habitations. Later on based upon survey carried in December, 2004, 1971 habitations were found water deficient. This survey was carried out on ground and reporting system was manual. Out of these, 1822 villages were covered by 31.03.2010. Remaining 149 villages were proposed to be augmented with drinking water facilities during 2010-11. Meanwhile, the Department of Drinking Water & Sanitation (GOI) revised the guidelines of National Rural Drinking Water Programme (NRDWP) w.e.f 01.04.2009 and providing drinking water supply is also measured in percentage of habitations covered in addition to water allowance in LPCD to ensure drinking water security for all the habitations. Now, the Department is updating status of coverage of habitations depending on the ground situation year to year basis and the abstract of the same since 2010-11 onward is as under:-

Sr. No.	Year	Total Habitations	Total Quality Affected Habitations	Number of Habitations With Population Coverage > 0 and < 25%	Number of Habitations With Population Coverage >= 25 and < 50%	Number of Habitations With Population Coverage >= 50 and < 75%	Number of Habitations With Population Coverage >= 75 and < 100%	Number of Habitations with 100% Population Coverage
1	2010-11	7385	36	38	99	372	1375	5465
2	2011-12	7385	30	33	82	355	1497	5388
3	2012-13	7385	17	10	46	271	1148	5893
4	2013-14	7336	11	4	12	102	296	6911
5	2014-15	7251	15	45	30	97	268	6796
6	2015-16	7958	13	51	68	95	148	7583

The deficient villages are generally defined, where percentage of coverage is less than 50%. The coverage of habitations is generally defined, for carrying out work in any habitation for extension of existing distribution system, installation of boosting stations, installations of tubewells, construction of new water works, updating / augmentation of existing water works, slip back and partially covered habitations etc. Generally, in the rural area, houses are being constructed in the periphery of the village on year to year basis, thereby reduction in 100% coverage of the habitations. Since, the coverage of habitations is measured in percentage coverage as per revised guidelines of National rural Drinking Water Supply Programme (NRDWP) and is updated on year to year basis. The 100% coverage of one habitation in particular year can fall in the category for less than 100% coverage in the another year. Similarly, water allowance status in LPCD can also be reduced in case of failure of drinking water source, increase in population, expiry of designed period of scheme etc. Further, all efforts are made to cover deficient villages i.e. those having less than 50% coverage in that financial year in which it was reported, subject to availability of funds. It is also mentioned here that Government of India has revised the coverage from @40 LPCD to 55 LPCD in the year 2013 and accordingly schemes are being designed.

It is also stated that department has also set up '*Water & Sanitation Support Organization*' for carrying out soft activities i.e. Information Education Communication (IEC), Human Resource Development (HRD), Management Information System (MIS) etc. to improve the quality of implementation of the schemes of Rural water supply. These activities are being carried out in the State to create awareness among the people resulting into efficiency and betterment in the Water Supply Sector.

Further, Water supply is one of the main objectives in implementation of the Five Year Plan from the 1st Five Year Plan i.e. 1951-56 and thereafter 1956-61, 1961-66, 1969-74, 1975-79, 1980-85, 1986-90, 1992-97, 1998-2002, 2002-2007, 2007-2012 and 12th Five Year Plan from 2012-2017. The Department has provided drinking water supply in the Rural area in these Five Year Plans and improved status of drinking water from Stand Posts to Water Connections in the households and the improved access to safe and sustainable drinking water ranges in 80 to 82% coverage in 11th Five Year Plan and it is expected that department will make all efforts to achieve coverage upto 90% by the end of the 12th Five Year Plan. The projected outlay of 12th Five Year Plan has been kept as Rs.5200 crore under the State Plan on the basis of prices in the year 2011-12 and approximately Rs.1850 crore under Central Plan and improvement of water supply has been targeted in the 5258 habitations. 895, 702, 578 habitations have been covered during the year 2012-13, 2013-14, 2014-15 respectively and a target of 498 habitations have been made in the Annual Plan 2015-16. During the tenure of these three year's Annual Plans, Drinking Water Supply Coverage has been increased upto 85%. All efforts are being made to achieve the targets of 12th Five Year Plan as contemplated. A copy of the Five Year Plan 2012-17 is attached as *Annexure-2.1.6.1*. In addition to this, the Annual Plan for rural and urban areas for the year 2015-16 has also been prepared and the same is at the stage of implementation. A target of coverage of 498 habitations for sufficient drinking water supply in the Rural area has been fixed.

From the above, it is explicit that comprehensive Five Year Plans and Annual Plans are being framed and implemented and all efforts are being made to provide adequate quantity of drinking water in the State. However, as desired by Worthy ACS to Government Haryana, Public Health Engineering Department, a committee of Chief Engineers has been constituted to prepare long term plan on the lines of vision document for this purpose – copy is attached as *Annexure-2.1.6.1(a)*. It is also pertinent to mention here that updation of drinking water supply habitations is a continuous process and is being updated as per availability of budget provided in central and state plan for the Rural area. It is, therefore, requested that the said para may please be got dropped.

The Committee has observed that planning has not been prepared after conducting the survey at ground level and as per the requirements of the each village. The Committee has, therefore, desired that any frame work or draft planning be prepared after conducting the survey at ground level and keeping in view the actual requirements of each village and be submitted to the Committee within a period of six months.

[2] 2.1.7.1 Expenditure in excess of sanctioned estimates:

As per paragraph 10.16 of Public Works Department (PWD) Code, a revised estimate must be submitted when the sanctioned estimate is likely to be exceeded, either due to the rates being found insufficient or for any other reasons whatsoever.

It was noticed in 10 out of test checked divisions that against the approved estimates of Rs.80.72 crore, an expenditure of Rs.100.64 crore was incurred on 162 works during 2010-15 which was Rs.19.92 crore in excess over the sanctioned

estimates without sanction of the competent authority as detailed in *Appendix 2.2*. The range of excess expenditure yet to be sanctioned by the competent authority was between Rs.30.23 lakh and Rs.954.58 lakh in 10 selected divisions. In five divisions, excess expenditure was more than Rs. one crore. The revised estimates of these works had also not been prepared as of April 2015. The EIC stated (October 2015) that revised estimates would be prepared and got approved from the competent authority. The PS directed the departmental officers during the exit conference to investigate the matter.

The department in its written reply stated as under:-

A copy of para 10.16 of PWD Code on revised estimate is attached as Annexure-2.1.7.1.

In this connection, it is submitted that generally revision of estimate is required in case of price escalation, change of scope, inadequate provisions in earlier estimates, inadequate investigations while preparing the original estimates, change in design and additional requirements as per field conditions, Change of alignment, change of cost of land acquisition and Rise due to other causes etc. The necessity of revisions were arisen when expenditure were incurred 10% excess over the administratively approved, costs of estimates. Generally, whenever it is experienced that estimate is to be revised, work is allowed to be continued as planned in principle and revision is made near completion of the work. The works indicated by the audit are in progress. This provision also exists in the para No. 16 of the PWD Code. Further, it is pertinent to mention here that there was also shortage of Assistant Draftsmen and Junior Engineers in the Department, which are mainly responsible for preparation of estimates / revised estimates. The position of Assistant Draftsmen and Junior Engineers as on date is as under:-

Name of Post	Total Sanctioned Posts	Posts already filled up	Vacancies
Junior Engineer	613	509	104
Assistant draftsman	152	21	131

Due to shortage of staff in the field offices, the preparation of revised estimates as indicated in the Appendix-II got delayed. However, all endeavors will be made to get prepared revised estimates for these works as early as possible. It is also pertinent to mention here that the department has also issued specific instructions/directions to the field functionaries for preparation/sanction of revised estimates as and when these are to be executed either due to the rates being found insufficient or for any other reasons what so ever – a copy of the same is attached as 2.1.7.1(a). The revisions of estimates as mentioned in the audit para have also been made in reference to the said para.

There are 2 estimates pertaining to Urban areas as under:-

- i) Providing w/s facilities to Surya Nagar & various colonies in Hisar costing to Rs.216.00 lacs.
- ii) Construction of Boosting station colony Uklana costing to Rs.28.25 lacs

The matter regarding excess expenditure was investigated and Superintending Engineer Hisar has told that expenditure increased due to actual site condition and work was carried out to providing relief to the residents. The revised estimates are under preparation and excess expenditure shall be regularised after scrutiny in Head Office.

Keeping in view the above position, the said para may kindly be got dropped.

The Committee has desired that the revised estimates be got approved from the competent authority at the earliest in the cases wherein excess expenditure has come of the sanctioned estimates under intimation of the Committee.

[3] 2.1.7.2 Non-obtaining of Performance Security:

As per clause 13.12 of the Haryana PWD Code, tender document may provide that the successful tenderer will furnish performance security (5 *per cent* of the contract price or such percentage as may be prescribed) which may be in the form of bank guarantee, to be kept as a surety that the contractor completes the work satisfactorily. Initially, the performance guarantee would be valid up to end of the defects liability period (plus 30 days or as prescribed in the contract data). In case the time of completion is extended, the validity of the guarantee shall be correspondingly extended.

Scrutiny of the records showed that the provision for performance security (at the rate of 5 *per cent* of the agreement amount) was not included in the tender documents in respect of 5,895 contracts for Rs.690.40 crore involving performance security of Rs.34.52 in 13 out of 26 test-checked divisions. Non-adherence/non-enforcement of provisions of the PWD code is against the financial interest of the Government in the event of the contractors not completing the work in a satisfactory manner.

It was noticed that in case of eight works worth Rs.8.01 crore, the contractors left the works incomplete. However, due to lack of provision for performance security in the DNITs, the amount of Rs.0.40 crore could not be collected or retained for security. Had the provision been included in the tender documents, the department would have been able to recover this amount.

The PS assured during the exit conference that responsibility of delinquent officers would be fixed and remedial measures would be taken.

The department in its written reply stated as under:-

In this connection, it is submitted that the Public Health Engineering Department is following the terms, conditions and clauses of Tender & Contract Documents and are well established in the department. The deduction of security deposit and performance security is 10% both in case of provision in PWD code as well as in Tender & Contract Documents. However, the modes of deductions of security deposit and performance security as per PWD Code and Tender & Contract Document are at variance. In order to make the provision of PWD Code and Tender & Contract Document at par, department had already issued instructions vide this office memo No.12227-297-PHE/plg Dated 13.02.2015 – copy of the same is attached as Annexure-2.1.7.2. Further, it is pertinent to mention here that at this juncture, there are two types of agreements under execution i.e.

agreements drawn before issuance of these instructions and agreements drawn after issuance of these instructions. Since, the clauses of any agreement cannot be changed at any stage, after it comes into operation, thereby not possible to implement the instructions issued above as per PWD Code. However, the deductions are to be made as per terms and conditions duly agreed in the agreement. Now, the clauses of the agreement are being made in accordance with the instructions issued.

As pointed out by the Audit, the clause of performance security was invariably not being inserted in the tender document. It is also brought to notice that even before issuance of the above instructions, there was condition No.9 in the Contract Document for deduction of 5% of estimated cost of work at the start of the work, which is reproduced as under:-

“The contractor, whose tender is accepted will be required to execute a contract deed on the conditions contained in the prescribed form mentioned in paragraph (2) above and will be required to furnish security for the due fulfillment of his contract. The security deposit shall be Rs.5% of the estimated cost of work minus the earnest money already deposited. The demand notice for deposit of full amount of security may be made any time after the letter of acceptance has been issued. Usually a time period of 10 days shall be allowed for the same. In case of non-deposit of this security; the same shall be deducted from first running bill of the work”.

However, as indicated in the Audit that 5% of the agreement amount has not been deducted in the works as per details given in Appendix-III. It is a matter of deep concern and action will be taken for non deduction of the requisite amount from the contractor after examining details of each contract. All endeavors will be made to get the above instructions complied in earnest manner and the same will be monitored closely at different platforms.

In view of above, it is requested that the said para may please be got dropped.

The Committee has observed that an amount of Rs.40.00 lac could not be retained or recovered from the contractors due to lack of the provision of performance security in the DNITs and thereby caused loss to the State exchequer. The Committee has, therefore, desired that the responsibility of the erring officer(s)/official(s) be fixed and action taken report be submitted to the Committee within a period of three months.

[4] 2.1.7.3 Irregular splitting of works:

As per instructions issued from time to time by the EIC, bifurcation/splitting of the estimate in order to keep the allotment of works within official's authority should be avoided except in emergent conditions.

In 18 out of test checked divisions, it was noticed that 190 estimates/works were bifurcated by the respective EEs into 1,028 agreements estimating to Rs.30.74 crore in order to keep the allotment within their authority. Two of these cases where the works were repeatedly split up for 33 and 20 times are discussed below:

Under augmentation of water supply scheme Sirsa, works of laying of pipe lines were split up into 33 agreements and expenditure of Rs.1.08 crore incurred between June 2011 and March 2015. Similarly, under augmentation of water supply scheme Ellenabad, works of laying of pipe lines were split up into 20 agreements with total expenditure of Rs.0.70 crore incurred between January 2012 and March 2015. There was no recorded reason to justify this blatant flouting of instructions where it was apparent that the amount of each agreement was kept below Rs. five lakh i.e. so that it was within the powers of the EE.

Violation of EIC's instructions tantamounts to financial indiscipline, besides depriving the Department of benefits of competitive bidding inherent in the tendering process, due to non-participation of agencies executing the works of high value. The PS directed the EIC during the exit conference to initiate disciplinary action against the delinquent officers. EIC further intimated (October 2015) that more than 40 delinquent officers had been charge-sheeted.

The department in its written reply stated as under:-

The following paras of PWD Code refer to splitting of works as under:-

13.6.3 (L) - The amount of tender shall not be artificially pitched low with the sole purpose of keeping it initially within the tender accepting limit of a particular authority and subsequently enhancing the tender amount to the full cost of work;

13.20.3 – It shall be clearly understood that the splitting up of work at the time of calling tenders is a measure which must be justified by circumstances and must be in the interest of work and the Department. It shall not be resorted to with the intention of evading the operation of any prescribed limit; any such action constitutes financial impropriety on the part of the officer. As regards clubbing, the decision shall be taken by Engineer-in-Chief who should normally issue general directions in this regard from time to time.

13.20.4 – In case of large works, the authority competent to accord technical sanction in conjunction with Engineer-in-Chief is competent to take decisions to make slices for better management and competition.

In view of the above paras of PWD Code, department has already issued instructions vide this office memo No.8675-8772-PHE/Plg Dated 28.05.2013 and No.75880-75950-PHE/plg Dated 18.08.2015 - copy of the same is attached as Annexure-2.1.7.3(a) & 2.1.7.3(b). As indicated by Audit that 190 estimates / works have been bifurcated by the Executive Engineers, into 1028 agreements as indicated in the Appendix-IV is a matter of grave concern and action will be taken for non compliance of the instructions issued in respect of splitting of works. All endeavors will be made to get the above instructions complied in earnest manner and the same will be monitored closely at different platforms.

Keeping in view the above position, the said para may kindly be got dropped.

The Committee has viewed the matter seriously and desired that the matter be referred to Chief Secretary to Govt. Haryana for vigilance inquiry under intimation of the Committee.

[5] 2.1.7.5 Avoidable expenditure due to non-maintenance of power factor:

Dakshin Haryana Bijli Vitran Nigam (DHBVN) and Uttar Haryana Bijli Vitran Nigam (UHBVN) (previously Haryana State Electricity Board) issued instructions (June 1996 and January 1997) that every High Tension (HT) consumer should maintain the Monthly Average Power Factor (MAPF) at 90 *per cent*. If the consumer fails to maintain the prescribed power factor, DHBVN/ UHBVN levies penalty equal to one *per cent* of energy charges for each *per cent* decrease in power factor between 90 *per cent* and 80 *per cent*, and thereafter at two *per cent* for each *per cent* decrease in power factor. To maintain the prescribed power factor, adequate capacitors are required to be installed.

In six test checked divisions, it was noticed that Department had not maintained the prescribed power factor by installing the adequate capacitors during 2010-15. As a result, the department had to pay penalty of Rs.11.60 crore during 2010-15. This extra expenditure could have been avoided by maintaining the prescribed power factor through timely installation of adequate capacitors. The PS directed the departmental officers during the exit conference to fix responsibility and to ensure that remedial action is taken.

The department in its written reply stated as under:-

In this connection, it is submitted that most of the load demands on an electric power supply system are composed of A.C. Induction Motors and such apparatus which by virtue of their inherent characteristics draw more current than is warranted by the actual load requirements. This excess current is usually used in charging and discharging the magnetic system of the electrical apparatus.

The drawl of excess current is necessitated because of the current becoming sluggish with reference to the voltage or in other words current lagging the voltage as it is called in electrical terminology. The extent of "Rs.Lag" depends upon the design features of a particular apparatus.

In certain cases a reverse phenomenon i.e. current leading the voltage can also happen as in the case of synchronous motor, but usually the current lags the voltage with the result that the product of current & voltage (volt-amperes) does not give the true power but is the apparent power. This power is usually greater than the true power. The ratio of the true power to apparent power or of the useful current to the total current is known as power factor.

True Powers (watts) = volts x amperes x Power Factor or K.W. = K.V.A. x Power Factor

The adverse effect of low Power Factor on an electric power supply can well be gauged from the example given below:

If a generator is capable of supplying 1000 amperes at 500 volts (i.e with a rating of 1000 A x 500 V or 500 K.V.A.) the quantum of load supplied by the generator at unity power factor would be 500 K.W. At 0.6 Power Factor the load supplied would be 1000A x 500V x 0.6 P.F. i.e. 300 K.W. This means that the usefulness of the generator will decrease in the same ratio. In case any attempt is made to draw power more than 300 K.W. The generator will have to supply more current i.e. it would be over loaded. Similarly, the transmission / distribution system will

also be over loaded. This is in addition to enhanced line losses and voltage drop because of increased drawl of current, will also require the system to be augmented for carrying more current.

Due to the above said reason, DHBVN / UHBVN charge the extra amount on energy charges, where power factor is less than 90%, thereby, the consumers are asked / required to install the requisite apparatus for improving the power factor to specified limit.

As per sales manual of Electricity Department, the main conditions / instructions regarding maintaining power factor at the level of consumers as below:-

(a) The monthly average power factor of the plant and apparatus installed by the consumer shall not be less than 90% lagging. In case the monthly average power factor falls below 90% lagging, the consumer shall have to pay a surcharge of 1% of SOP charges for every 1% decrease in the power factor upto 80% and 2% of SOP charges for every 1% decrease in power factor below 80%. Rebate of 0.5% on SOP will be allowed for every 1% increase in power factor above 90%.

Albeit, there are standing instructions for maintaining power factor (where power factor is less than 90% and capacitors have not been installed) from the DHBVN / UHBVN. However, department has also issued instructions for maintaining power factor vide this office memo No. 64696-766-PHE/plg Dated 13.07.2015 – copy of the same is attached as Annexure-2.1.7.5. This issue was also discussed in the meetings of all the Superintending Engineers held on 26.08.2015, wherein it was categorically directed to maintain power factor on each and every installation of department as per standards of DHBVN / UHBVN and in case there are requirement of installation of capacitors, the same be installed forthwith. It is also pertinent to mention here that the payments being surcharged for less power factor is mainly due to the technical reasons as mentioned above.

In view of above, it is requested that the said para may please be got dropped.

On the request of Shri P.K.Mahapatra, IAS, Additional Chief Secretary to Govt. Haryana, Public Health Engineering Department that he is not satisfied with the reply submitted by the department and intends to submit revised reply, the Committee has agreed to and asked to supply the revised reply at the earliest for consideration.

[6] 2.1.8.2 Taking up of schemes without ensuring availability of raw water:

Paragraph 10.12.2 (b) of Haryana PWD Code provides that while preparing estimates of water supply works, the department should ascertain the sources of water, their potential and quality, seasonal variations, alternative sources of water which can be tapped or developed with relative merits and economics of each. In the case of canal based scheme, assured quantity of water likely to be available and full supply level of canal with respect to level of water works site, etc. should be ensured.

An observation highlighting taking up schemes without ensuring availability of raw water was incorporated in Audit Report of the Comptroller and Auditor General of India for the year ended March 2007 (Civil)-Government of Haryana under paragraph 3.2.7.7 and Public Accounts Committee recommended in its 68th report (2012-13) that a policy to avoid such recurrence in future be made and the Committee be informed of the same accordingly. However, further developments were awaited (January 2016). Despite this, Audit observed that the Department continued to execute works of water supply schemes without ensuring the availability of raw water/ taking clearance from the Irrigation Department for obtaining raw water as detailed below:

Name of scheme	Approval date and estimated cost	Date of allotment/ scheduled date of completion	Expenditure (Rs.in crore)	Remarks
Work of providing canal based water supply scheme for Kadma under PHE Division Charkhi Dadri	June 2008/ Rs.1.27 crore	10 August 2009/ 9 May 2010	1.39	The work was completed in November 2011. The scheme could not be made functional as water was not available at Madhogarh Feeder for the water works.
Augmentation of water supply scheme Nasirpur Bangar and Bhoyapur under PHE Division-2 Sonapat	December 2012/ Rs.1.20 crore	8 April 2013/ 7 April 2013	1.16	The work of construction of inlet channel of raw water from nearby canal/minor had not been completed. Further, the department had not obtained prior permission for outlet of inlet channel.
Independent RWS scheme, Kamalpur under PHE Division No. 2 Kaithal	July 2007/ Rs.0.80 crore	April 2008/ March 2009	1.27	The work was allotted (April 2008) to an agency for Rs.76.45 lakh with a completion period of 12 months. Raw water was to be taken from the tail end of Kamalpur minor. The SE inspected (April 2010) the site and noticed that raw water was not available in the Kamalpur minor and ordered to stop further execution of work and to prepare a DNIT immediately for the construction of Sump well, pumping machinery and rising main to carry raw water from the Badsikri minor. Accordingly, an estimate for this work was administratively approved (May 2010) at a cost of Rs.52.95 lakh. But, no expenditure was incurred against this approval due to resistance of land owners. However, the work of the first agency was finalized (March 2011) at a cost of Rs.79.93 lakh. Audit observed that raw water was not available at the tail end of the Kamalpur minor and the scheme was floated without proper survey about the availability of raw water.

Canal based independent water supply for Ujjaina group of 3 No. villages scheme under PHE Division No. 2 Kaithal	July 2007/ Rs.1.05 crore	09 April 2008/ 08 April 2009	1.06	The scheme was completed (August, 2010) at a cost of Rs.1.06 crore but water was being arranged through shallow tube-wells as sufficient raw water was not available at source i.e. Kultaran minor. The SE and Chief Engineer at the time of site visit in August 2012 also pointed out the non-availability of sufficient raw water. Thus, the canal based scheme was formulated without assessing the availability of sufficient raw water.
	Total		4.88	

Source: Data compiled from departmental records

It is evident that the above mentioned schemes were taken up without ensuring availability of raw water at source, as a result of which the schemes remained incomplete/ abandoned leading to unfruitful expenditure of Rs.4.88 crore.

The EIC stated (October 2015) that the department is continuously issuing instructions to the field officers for framing canal based water supply schemes only after ensuring raw water in the canal network and the department was taking up schemes after getting approval of raw water from Irrigation Department. But due to shortage of water at the tail end of canals, out-let connection points were required to be shifted. Thus, the system of ensuring raw water from canals for water supply schemes was not robust.

The department in its written reply stated as under:-

The audit has referred the para 10.12.2 (b) of the PWD Code on source of water and the same is reproduced as under:-

“Examination of various sources of water, their potential and quality, seasonal variations, alternatives sources of water which can be tapped or developed, with relative merits and economics of each. If it is canal based, assured quantity of water likely to be available and full supply level (FSL) of canal with respect to level of water works site, etc. If it is tubewell based, sub-soil formation, depth of water table, depth of water table, draw-down effect, drilling requirements, etc”.

Further, he has raised observation that the schemes mentioned in the para have been taken up without ensuring availability of raw water at source, as a result of which these schemes remain incomplete.

In this connection, it is submitted that the department is conscious about the said issue and the instructions on framing of estimates from assured raw water are being given continuously to the field offices and monitoring of the same is also being done at the level of Head office. It is also mentioned here that a resolution No.31 on consent of raw water for new canal based drinking water supply schemes was drawn in the meeting of Water Supply and Sewerage Board held on 07.05.2010 and the decision taken vide this resolution was also communicated to the Irrigation Department vide this office memo No.17769 Dated 06th October, 2010 – copy of the same is placed below as Annexure-2.1.8.1. This resolution was mainly drawn in view of some instances

where prior consent of Irrigation Department was taken before construction of a canal based scheme, but after the scheme was completed, raw water was not made available by the Irrigation Department. As a result, the scheme could not be made functional, resulting in infructuous expenditure. Accordingly, the cases for raw water outlet connections from field offices are being received in the Head office and the same are being sent to the Irrigation Department for approval on the requisite performa as per instructions of this office issued to all the Superintending Engineers, PHED vide this office memo No.3956-70-PHE/Plg Dated 27.04.2011–Annexure-2.1.8.1(a) and No.13969-73-PHE/plg Dated 01.10.2012 - Annexure-2.1.8.1(b). Irrigation department has also approved number of raw water outlet connections through this procedure. It is also pertinent to mention here that department is continuously issuing instructions to the field officers for framing canal based water supply scheme only through assured raw water in the canal network – few copies of memo nos. 9986-10042-PHE/Plg Dated 25.06.2013, No.16152-16219-PHE/Plg Dated 26.08.2013, No.3886-3946-PHE/Plg Dated 22.04.2014 are also attached as Annexure-2.1.8.1(c), Annexure-2.1.8.1(d), Annexure-2.1.8.1(e). It is also stated that this department is constructing canal based water works only after approval of assured raw water from Irrigation Department. However, it has been observed that the tail ends of canal network system of Irrigation Department are shifting on the upstream side due to which the department has to shift their outlet connections on the point of assured raw water. Since, the authority managing the canal water is Irrigation department and there may be number of reasons for shortage of raw water in the canal network and this department has to depend / rely on their system. The onus to make available raw water at sanctioned outlet connections lies on the Irrigation Department.

However, the cases raised in the para are replied as under:-

Name of Scheme	Approval date and estimated cost	Date of allotment / schedule date of completion	Exp. (In crore)	Reply
Work of providing canal based water supply scheme for Kadma under PHE division Charkhi Dadri	June 2008/ Rs.1.27 crore	1 August 2009/ 9 May 2010	1.39	An estimate for providing canal based water works at village Kadma was approved amounting to Rs.126.50 Lakh in June 2008. The estimate was framed keeping in view the scarcity of drinking water in this big village after obtaining consent from Irrigation department, but after completion of water works the raw water was not made available for the water works as the discharge of raw water in WJC system was decreased considerably. Keeping in view the non availability of raw water in the consent channel, an estimate was framed and submitted to the Head Office after obtaining approval from irrigation department to provide raw water from Loharu feeder on dated 13-09-2013 costing 1491.90 lakh for providing raw water for seven water works (Kadma,

				<p>Khorda , Govindpura, Dagroli, Rudrol, Berla and Kari Dharni) and the approval of the estimate and availability of funds the work will be executed and water works will be made functional to provide drinking water supply to the public @ 70 LPCD.</p> <p>From the above facts it is submitted that there will be full utilization of expenditure in public interest as the estimate has been got approved with prior clearance of irrigation department.</p>
Augmentation Water Supply Scheme Nasirpur Bangar and Bhoapur under PHE Division-2 Sonipat	Dec, 2012 Rs.1.20 crore	8 April, 2013/ 7 April, 2013	1.16	<p>The Para is not based on the facts. Keeping in view the CM. Announcement (Announcement No. 4259 of 20.2.2011) an estimate for Augmentation water supply scheme Nasirpur Banger & Bhoapur Canal based District Sonipat was prepared and got administratively approved from Haryana Water Supply and Sewerage Board vide special approval dated 27.9.2012. The estimate was technically sanctioned vide EIC, Haryana, PHED memo No. 16556-PHE (P) Dated 06.12.2012. In this estimate the consent of Irrigation Department to provide raw water for canal water works to be constructed at village Nasirpur Banger & Bhoapur District Sonipat from Delhi Branch at RD 245000/L was taken and copy of memo no. 11568 / 25-W dated 3/11/2012 of Executive Engineer, Delhi Water Supply Division Delhi was annexed in the estimate.(photocopy of the letter is enclosed).</p> <p>Thereafter a joint meeting among the officers of Public Health Engineering Department and Irrigation Department was held in the office of Superintending Engineer Yamuna Water Services Circle-3 - Shamnath Marg Delhi-110054 on 4.8.2014 regarding sanction of outlet for canal based water supply scheme Nasirpur Banger & Bhoapur from Delhi Branch at RD 245000/L. The case was recommended by the committee and sent to EIC Irrigation Department vide Superintending Engineer Yamuna Water Services Circle office endorsement no. 745-50/U8W dated 6.8.2014 (photocopy enclosed for ready reference).</p> <p>However the Govt. has approved the outlet connection at RD250400/R WJC Delhi Branch for the construction of water works at Nasirpur Banger and Bhoapur in district Sonipat vide Principal sect. to Govt. Haryana Irrigation and water resources Deptt. Vide his letter No. 2/34/2015-11W dated 23.4.2015 and the</p>

				<p>contractor has also completed the work of Inlet channel and the electric connection for water works has already been applied to UHBVN on dated 3.3.2015. After release of electric connection by UHBVN Deptt. the water works will be commissioned.</p> <p>Therefore no unfruitful expenditure has been incurred on canal based water supply scheme Nasirpur Banger & Bhoapur. In view of the facts explained above it is requested that Para may kindly be dropped.</p>
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In view of the above, it is requested that the said para may please be got dropped.

The Committee has desired that a district level committee comprising of Deputy Commissioner, representatives from the departments of Irrigation, Power and Public Health be constituted to ensure that supply of raw water to the canal based water supply schemes may not be adversely affected due to the sanction of outlets for other purposes in the canals by the Irrigation Department, Haryana for other purposes.

[7] 2.1.8.3 Taking up of schemes without obtaining prior clearances from concerned authorities and clear title of land:

Para 15.1.4 of PWD code provides that the land/site on which construction is to take place should be in the possession of the Department concerned or must have received permission of the Department in charge of land. Further, paragraph 15.2.1 provides that execution of works may require certain clearances, relocation of the utilities and securing of permits. Audit observed that these codal provisions were not adhered to and works were taken up for execution without taking permission/clearances from concerned authorities as illustrated in five cases in *Appendix 2.3*.

The analysis of the Appendix showed that the schemes were executed without obtaining necessary clearances from the concerned authorities i.e. the Forest Department and Irrigation Department, resulting in unfruitful expenditure of Rs.7.50 crore. Besides, the objective of the schemes of providing potable water remained unachieved. The PS expressed during the exit conference that a lot of time is required in taking clearances from concerned authorities, but such long waiting by the department would make it more difficult for the schemes to materialize. He, however, directed the departmental officers to initiate timely action for obtaining necessary permissions and clearances from the concerned authorities.

The department in its written reply stated as under:-

The audit has referred the para 15.1.4 and 15.2.1 of the PWD Code on clearances/utilities/permits - copy of the same is attached as Annexure-2.1.8.3.

In this connection, it is submitted that the department envisages schemes for construction of water works in the rural area on demands, only after receipt of resolution from concerned Gram Panchayat for providing land free of cost and generally, no problem comes up in the execution of work. In few cases, where land is not available with the Gram Panchayat, the same is acquired under Land

Acquisition Act. One of the component namely inlet channel or rising main is required to be laid along the road and land for the same falls under the jurisdiction of PWD (B&R). In most of the cases, no problem is faced for taking permissions for execution of work of inlet channel or laying of rising main. However, it has been experienced that in few cases Forest Department did not allow to work, due to which the progress of the work was held up. It is pertinent to mention here that the process of obtaining clearance / permission from the Forest Department and Railway Department is cumbersome and too lengthy, due to which a few schemes were got delayed. However, all efforts are made to take permission at the level of field officers and Head office. There may be few cases where there can be problem in obtaining permission as pointed out in the audit. The department has also issued instructions to all the Superintending Engineers regarding guidelines for estimates of Rural Water Supply Scheme vide this office memo No. 3963-73-PHE/p-5 Dated 31.05.1999 – (copy of the same is attached as Annexure-2.1.8.3(a)), which inter-alia indicates that the consent of village Panchayat for giving land free of cost should be attached in advance. Further, the instructions issued regarding acquisition of land issued vide this office memo No. 5040-54-PHE/Plg Dated 09.06.2011 is also attached as Annexure-2.1.8.3(b). The cases raised in the audit are replied as under:-

Name of Scheme	Approval date and estimated cost	Date of allotment / schedule date of completion	Exp. (In crore)	Reply
Augmentation of canal based water supply for kojina group of two villages under PHE division No. 1 Narnaul	October 2012 Rs. 1.61 crore	22 August 2013/ 21 August 2014	1.32	In this regard, it is intimated that a canal based scheme was proposed in village in Kojinda group of 2 No villages in which there is provision of acquisition of land measuring 4.5 acres near Nalpur distributor. The work was allotted to the contractor and the land could not be acquired due to change in acquisition policy by the Govt. Further feasibility for constructing canal base scheme in Panchayat Land of both the villages checked and found not suitable/feasible village Seka give a resolution for providing land for constructing this canal based scheme (Copy Attached). Now after taking work will be started soon. So, the audit para may please be dropped.

All the Superintending Engineers / Executive Engineers have also been directed to initiate timely action for obtaining necessary permission and clearance from the concerned authority.

In view of the above, it is requested that the said para may please be got dropped.

The Committee has desired that augmentation of canal based water supply scheme for Kojinda group of two villages under Public Health Engineering Division No.1, Narnaul also be commissioned and made functional at the earliest possible under intimation of the Committee.

[8] 2.1.8.4 Non-selection of suitable sites for water works structures:

Paragraph 10.12.2 (f) of Haryana PWD Code provides that while preparing estimates of water supply works, the Department should conduct a survey of the project area in terms of topography, present and future land use and socio- economic structures, alignment of location of carrier channels, location of the treatment plants, etc. Scrutiny of records of test-checked divisions showed that topography of the project area was not surveyed/ tested properly while preparing estimates and before taking up the execution of works as the land where water treatment plants were to be established were found unsuitable for the purpose as depicted in the following table in respect of three cases:

Name of work	Approval date and sanctioned amount	Date of allotment/ Scheduled date of completion	Expenditure as of March 2015 (Rs. in crore)	Remarks
Canal based Water Supply Scheme Bhagpur under PHE Division No. I, Jhajjar.	September 2012 at a cost of Rs. 7.45 crore	20 May 2013/ 9 Months	1.07	The agency started the work and was paid Rs. 15.36 lakh in August 2013 for the work executed at site. Thereafter, the agency left the work due to rise in the sub-soil water level. Audit observed that though the survey was conducted in August 2012 to ascertain the sub- soil water level, wherein it was mentioned that the spring level was about three feet below the ground level, yet the work was allotted. The work was lying abandoned and no action was taken to resolve the issue of sub-soil water level resulting the entire expenditure of Rs. 1.07 crore (including the cost of DI Pipes) incurred on this work unfruitful. The EE stated (January 2015) that agency had stopped the work due to rising in sub-soil water level.
		Total	1.07	

Source: Data compiled from departmental records

Thus, the execution of work without proper survey about the suitability of land was against codal provisions rendering the expenditure of Rs. 2.72 crore incurred on these three schemes unfruitful.

The PS directed the departmental officers during the exit conference to ensure selection of suitable sites for various water supply schemes in future.

The department in its written reply stated as under:-

The audit has referred the para 10.12.2 (f) of the PWD Code on Project Area, Location of Water Treatment Plant, Storage and Conveyance, which is reproduced as under:-

“These aspects shall cover a survey of the project area in terms of topography; present and future land use and socio-economic structure; inlet structures; alignment and location of carrier channels; location of water treatment plants”.

In this connection, it is submitted that department is conscious about site selection of water supply projects and formation level etc. and has also issued instructions to all Superintending Engineers, PHED vide this office memo

No.143-56-PHE/Plg Dated 06.01.2011(copy of the same is attached as Annexure-2.1.8.4), which clearly indicates regarding survey to be carried out, site selection for tubewell based schemes, site selection for canal based schemes & water treatment plants and site selection for sewerage & sewage treatment plants etc. In the rural area, department contemplates schemes for construction of water works etc. only after taking land from concerned Gram Panchayat free of cost. All efforts are made to take suitable land from Gram Panchayats. However, in few cases, Gram Panchayats have shortage of land and the same is situated at difficult location. In that case department has no option except to take land from the Gram Panchayat free of cost and project is formulated after taking all precautionary / requisite measures. It is also mentioned that geography of the Haryana State is in bowl shape and the lowest portions of the bowl falls in the area of construction of canal based water works. Due to this type of topography, the underground sub soil water flow from north of the State on the one side and on the other side from the Rajasthan and this water generally stagnates / accumulates in the lowest portion of bowl, ultimately results in rise in water table. It has also been observed that sometimes due to heavy rain or other factors, the ground water rises upto 1 to 2 meter and the proposals envisaged during this period got effected / delayed as it involves lowering of water table for construction of infrastructures of Public Health Engineering Department. However, all efforts are made to complete each scheme earnestly. The cases raised in the audit are replied as under:-

Name of Scheme	Approval date and estimated cost	Date of allotment / schedule date of completion	Exp. (In crore)	Reply
Canal Based Water Supply Scheme for village Bhagpur				The estimate for canal based water supply scheme Bhagpur was administratively approved for Rs.745.26 lakh under head DDP but technically cleared for Rs.420.95 Lakh vide H.O memo No. 50595 Dated 02.06.2017. The work has been shifted from DDP to NRDWP (coverage) on dated 15.09.2015, the work has been re-allotted to 2 nd agency i.e. Sh. Kulbir Singh, Contractor vide this office memo No. 871-77 dated 02.02.2016 amounting Rs.186.07 lakh at Risk & Cost of 1 st agency. Now the work is in progress and 80% work has been completed. Upto date expenditure on the scheme is Rs.232.33 lakh (Rs.107.48 lakh under DDP and Rs.124.65 lakh under NRDWP (Coverage).

All the Superintending Engineers / Executive Engineers have also been directed to ensure selection of suitable sites for various water supply schemes in future.

In view of the above, it is requested that the said para may please be got dropped.

The Committee has desired that the canal based water supply scheme for Bhagpur under Public Health Engineering Division No.1, be commissioned and made functional at the earliest possible under intimation of the Committee.

[9] 2.1.8.5 Delay in execution of works:

With a view to execute the work within the time schedule, conditions under the contract agreement stipulate that in case the progress of the work is slow, the EE may levy on Tsports he contractor compensation equal to one *per cent* for everyday that due quantity of work remains incomplete but total compensation shall not exceed ten *per cent* of the estimated cost (Clause-II). In case the work is not completed, the EE is empowered to rescind the contract and give it to another contractor to complete, in which case any expenses which may be incurred in excess of the sum which would have been paid to the original contractor if the whole work has been executed by him shall be borne by the original contractor (Clause-III).

Scrutiny of the records showed that works in respect of eight schemes worth Rs.10.99 crore (*Appendix 2.4*) remained incomplete/ abandoned for periods ranging from one year four months to seven year one month due to inaction on the part of Departmental officers in taking timely action under Clauses II and III of the contract agreements. Further, the works were not got completed from other agencies even after taking action under Clause-III of the contract agreement. Thus, the expenditure of Rs.10.99 crore against the eight schemes was rendered unfruitful. Besides, the population remained deprived of potable water. The PS directed the departmental officers during the exit conference to fix accountability and to ensure remedial measures for completion of works.

The department in its written reply stated as under:-

The audit has referred the clause-II & III of the contract agreement – copy is placed below as **Annexure-2.1.8.5**. In this connection, it is submitted that, sometimes works are delayed due to various reasons i.e. mainly due to availability of limited funds, legal complicity arisen due to dispute in the village, non receipt of sanctions / clearances etc. especially from Forest and Railway Department and department has to extend the validity of time period as per clauses of the agreement. In case of default on part of agency, actions under clauses-II and clause-III are initiated and work is allotted to another agency. However, it is imperative to give full opportunity to agency to complete the work, before taking any action as per clauses-II & III. This is generally done to avoid any kind of legal complicity in the matter and to resolve the issue in a positive manner. However, whenever agencies did not respond and there is no option except to initiate action against them under clauses-II & III are taken. Even, the cases observed by the audit indicate that actions under clauses-II & III have been taken against the 1st agency and work allotted to 2nd agency, but this agency also did not start the work, thereby again default on the agency. Albeit, all efforts are made to take action as per terms and conditions of the agreement, the department will initiate suitable action and ensure regular monitoring for such type of cases at various levels, so that work could be completed at the earliest. The status of the work as pointed by audit is stated as under:-

Name of Scheme	Approval date and estimated cost	Date of allotment/ schedule date of completion	Exp. (In crore)	Reply
Water Supply Mehrampur group of three villages	February 2009/- Rs.1.37 crore		1.24	<p>The work of augmentation of canal based water supply scheme Mehrampur group of 3 villages was approved on 25/02/2009 at the cost of Rs.134.00 lakh. This work with agreement amount of Rs.68.31 lakh was allotted to Sh. Jai Bhagwan Contractor vide EE memo No. 21745-46 dt 02/12/2010 with a completion period of 6 month. However, contractor did not start the work inspite repeated reminders & verbal requests. The said work was rescinded from the said contractor, after taking action under clauses of contract agreement.</p> <p>This work was retendered / allotted to Sh. Parveen Kumar Contt. at a cost of Rs.100.88 lakh with a time limit of 6 month on 21/10/2012. This agency also executed the work at a very slow speed & was paid Rs 89.10 Lakh on 4/12/2013. However, this agency also left the work in the lurch and not restarted the work even after repeated reminders & verbal requests. Further, the inlet channel from Dochana distributory to water works for supply of raw water to this water supply scheme was also not constructed as on April 2015. The total expenditure incurred on the scheme including const of pipes was Rs.124.08 lakh.</p> <p>The contractor claimed that he had executed the work more than the restricted amount of DNIT & hence he approached Hon'ble High Court which in turn appointed an Arbitrator Sh. TC Gupta (Retd. ADJ). The Arbitrator TC Gupta (Retd. ADJ) announced an award of 770844/- with 12% interest per annum in favour of Sh. Parveen Kumar Contt Further the DNIT of the left over work amounting Rs.31.84 Lakh was got approved from competent authority and the work allotted to Sh. Jagdambaji Tubewell Narnaul. This work has been got completed within time limit by the agency. Electric connection has been released by the DHBVN Narnaul. SS tank has been tested</p>

				by filling raw water & rest component are under testing. In short time, water supply from water works will be started after testing of distribution pipeline.
Canal Based Independent water supply scheme of village Dundheri	May 2010/ Rs.0.83 crore		0.74	<p>The work of augmentation water supply scheme Dhundheri (Independent Canal Based water works at Dhundheri) was originally allotted to Sh. Anil Yadav contractor vide this office memo No.14639 dated 6.9.2010 with time period of 12 months. The contractor has not completed the work within the stipulated period of time and action as per clause-2 was taken against and penalty of .Rs.796128/- equivalent to 10% of the agreement amount of Rs.79612889/- has been imposed vide EE memo No.14679 dated 9.12.11. Subsequently action under Clause-3(c) to get the work done at the risk and cost of the contractor was also taken vide EE memo No.4432-34 dated 30.5.13. Further the amount of penalty of Rs.796128/- has also been recovered from the amount of security deposit lying in the schedule of P.W Deposit in the credit of Sh.Anil Yadav Contractor vide Vr.No.66/2 dated 22.04.15 for Rs.588899/- and Vr.No. 67/2 dated 22.04.15 for Rs.207229/- of SDE Public Health Engineering Sub Division No.2 Kaithal. The work at risk and cost of Sh. Anil Yadav contractor has been allotted to Sh. Sawarn Singh Contractor vide EE memo No.1164-66 dated 5.2.14 for an agreement amount of Rs.4082741/- with the date of completion as 4.8.2014. This contractor has also not completed the work within the prescribed time limit due to slow speed of execution by the contractor. As such action under Clause-2 of the contract agreement was also taken against Sh. Sawarn Singh Contractor and a penalty of Rs.408274/- was imposed on him. The contractor has now completed the entire scope of work and scheme has been made functional. So in view of above, para may kindly be settled</p>

Canal based water supply scheme Gulawala	Sep, 2012/ Rs.4.05 crore		1.81	The work for augmentation of canal based water supply scheme for Gulawala village was administratively approved on 26.09.2012, costing Rs.4.05 crore. This work costing Rs.1.47 crore was allotted to Sh. Narender Singh Contractor on 19.08.2013 with a completion period of 12 months by the PHE Division No. 1, Narnaul . The agency completed the work. For balance work of construction of pump house & inlet channel at cost of Rs.1.81 crore. The work has been completed by the agency. Inlet channel has been tested. SS tank at Gulawala has been tested by filling by raw water from pump house and inlet channel for Ramnpura water works. The payment for release of electric connection at water works Gulawala has been deposited in DHBVNL, Narnaul. As and when electric connection will be released, water works will be commissioned.
Canal based water supply scheme Naya Gaon and Hazariwas	May, 2011 / Rs.2.40 crore		1.94	The work "Canal Based Water Supply Scheme Naya Gaon and Hazariwas" was allotted in December, 2011. The agency left the work in April-2013 and clause-2 was levied in April-2013. Also clause-3 has been levied on July,2015 and DNIT for balance work was got approved and work allotted at Risk & Cost. At present, work stands completed and commissioned.
Augmentation water supply scheme Akoda	August 2009 / Rs.1.92 crore		1.12	The work was allotted to Sh. Deepak Goyal, Contractor in January, 2010 at an estimated cost of Rs.1.03 crore to be completed by July 2011. The agency was paid Rs.46.98 lakh (November 2013) for the work done. No further work was executed by the agency. Penalty under clause-II of the contract agreement as levied on 18 July 2014 but the agency did not start the work. Thereafter, clause-III under the agreement was imposed (August, 2014) to get it executed from another agency at risk and cost basis, for getting the balance work completed. The tender was allotted to Sh. Harbans Singh Contractor vide E.I.C. PHED No. 70713-PHE /P-3 dated 30-07-2015

				conveyed vide SE PHE Circle memo No. 4848-49 dt. 07-08-2015 & E.E. PHED, M/Garh memo No. 7719 dated 14-08-2015 for Rs.81.44 lacs with a time period of 6 months for completion of the work. The work has been completed on 21.02.2016. The scheme is functional today.
Water supply scheme Pathera Group of villages	August 2009 / Rs. 1.88 crore		1.66	The work was allotted to Sh. Deepak Goyal, Contractor on 22 January 2010 for Rs.92.19 lakh with a completion period of 18 months by the PHE Division Mohindergarh. The work was transferred (September 2013) to PHE Division No.3, Narnaul but the agency did not execute the work relating to construction of inlet channel from Irrigation minor to the water works. It is submitted that presently canal water has been made available from the M/Garh Canal by directly lifting the raw water from the main canal to the existing nearest inlet channel hodi which is about 30 mtr. from the main canal and the distance of this point is approximately 400 mtr. from the water works. The scheme has been made functional and the benefit of the scheme has been transferred to the public.

Concerned Superintending Engineers have also been requested to fix accountability for delay in execution of works (if any officials / officers are actually on fault) and further, it has also been requested to ensure remedial measures for completion of works.

In view of the above, it is requested that the said para may please be got dropped.

The Committee has desired that sincere and pragmatic efforts be made to make these water supply schemes functional within a period of three months under intimation of the Committee.

[10] 2.1.8.13 Blocking of funds in Dharuhera water supply scheme:

A master water supply scheme for Dharuhera town was sanctioned (December 2011) under TFC at an estimated cost of Rs.55.14 crore. The project was to be completed by 31 March 2014. The Land Acquisition Collector (LAC) announced (29 May 2013) the award for acquisition of land measuring 23 Acre 7 Kanal 19 Marla for Rs.8.64 crore, funds for which were deposited with LAC in January 2013. The possession of the land could not be taken due to pendency of a case in the Hon'ble High Court regarding release of land to land owners having constructed houses on the land. The court case

was decided in August 2013 in favour of land owners and it was ordered either to release their land from acquisition or allot alternate plots to them in the residential sector of Dharuhera. The issue of land dispute had not been resolved (May 2015).

Audit observed that the EE had allotted (14 August 2014) the work to an agency for Rs.30.40 crore with a completion time period of 18 months but the work could not be started due to land dispute. An expenditure of Rs.18.09 crore was incurred on purchase of DI pipes. It was further observed that pipes worth Rs.14.34 crore were purchased in December 2011 much before the allotment of work in August 2014. Further, allotment of work without resolving the land dispute was not a prudent decision. Purchase of pipes without resolving the land dispute resulted in blockade of funds of Rs.18.09 crore.

The PS during the exit conference asked the EIC to investigate the reasons for purchase of pipes and allotment of work without resolving land dispute.

The department in its written reply stated as under:-

A master water supply scheme for Dharuhera was sanctioned December (2011) under TFC at an estimated cost of Rs.55.14 crore.

The LAC announced (29 May 2013). The award for acquisition of land Rs.8.64 crore funds for which were deposited with LAC in January 2013. The position of land could not be taken due to pendency of a case in the Hon'ble High Court. The court case was decided in August 2013.

The work was taken up in hand in the month December 2014 after resolving the land dispute. The construction of water works, boosting station, work of laying of distribution system has been completed. The electric connection for water works and boosting station has been applied for the release of electric connection. The scheme will be commissioned by 31.12.2017. It is, therefore, requested the said para may please be got dropped.

The department has given an assurance that the water supply scheme will be made function of 30th April, 2018. The Committee has, therefore, desired that after making the water supply scheme functional by 30th April, 2018, the Committee be also informed.

[11] 3.20 Blockade of funds on unutilized pipes:

Stone Ware pipes valuing Rs.1.55 crore remained unutilized, due to change of specifications resulting in blockade of funds for more than five years.

Rule 15.2 (b) of the Punjab Financial Rules Vol.-I and Para 25.3.3 of the Haryana PWD Code provides that purchases must be made in accordance with the definite requirements of the public service and not much in advance of actual requirements. Further, the quantity of heavy items of consumption like cement, steel, pipes etc. available at various locations/stores in a department should be circulated and considered for inter-divisional transfer. Further, Para 1.8 of the Manual on Sewerage and Sewage Treatment (MSST) stipulates that survey and investigation are pre-requisites both for framing of the preliminary report and the preparation of a detailed sewerage project. Also, Para 1.8.1.1 of the MSST provides that the information related to topography, subsoil conditions, underground structures as well as location of streets and adjoining areas should be kept in view while planning/estimation of sewerage schemes.

Scrutiny of records of Public Health Engineering Divisions, No. 3 Kaithal (August 2014) and Bahadurgarh (April 2015) showed that the Engineer-in-Chief (EIC), Public Health Engineering Department (PHED) issued a circular (February 2007) to Superintending Engineers (SEs)/Executive Engineers (EEs) to submit their requirements of material for the scope of work proposed to be covered during 2007-08 along with a certificate that material would be consumed during the year 2007-08. In response, SEs, Jind Circle and Rohtak Circle sent the requirements (30796 Nos.) for the purchase of Stone Ware Pipes (SW Pipes) of various sizes to EIC in February 2007 and August 2007 respectively. The department purchased 23,428 SW Pipes of various sizes through Director, Supplies and Disposal Haryana, Chandigarh for Rs.2.24 crore between July 2007 and April 2009 for laying sewer line in Kaithal and Bahadurgarh towns. During audit it was noticed that the department executed the works through contractors wherein the pipes were provided and fixed by the contractual agencies. Resultantly, out of 28,441 pipes only 13,137 pipes (46 *per cent*) had been utilized and 15,304 pipes (54 *per cent*) valuing Rs.1.55 crore were lying in the store (August 2015). It was further noticed during physical verification of store that the stock of SW pipes was lying in open since 2009 and the pipes were deteriorating/damaged with the passage of time.

The Principal Secretary to Government of Haryana, Public Health Engineering department stated (July 2015) that in view of site conditions like sandy soil and heavy traffic the RCC NP3 pipes were used in place of SW pipes. The RCC NP3 pipes were preferred over SW pipes as it requires lesser number of joints. The reply was not acceptable as the various aspects of site conditions were required to be kept in view while planning/estimation of the work and the fact regarding the number of joints involved in SW pipes was in the knowledge of the department.

Thus, non-utilisation of pipes for more than five years resulted in blockade of funds amounting to Rs.1.55 crore. Further, these pipes were also being subjected to deterioration as they were lying in the open.

The department in its written reply stated as under:-

KAITHAL

In this matter, it is submitted that SW Pipes were procured for laying of sewer lines in Kaithal Town. All the SW pipes having dia less than 300mm were consumed and laid at site. However, some of the pipes having dia more than 300 mm could not be utilized due to site conditions. The present position of unutilized SW Pipes is as under:-

Qty. in Meter	Cost
5023	Rs.5646080/-

As already submitted RCC NP3 pipes were laid in place of these SW pipes due to site conditions being excavation in sandy soil, heavy traffic in the city leading to heavy loads on the roads. Moreover, the use of SW Pipes consist more number of joints and thus RCC NP3 pipes having lesser number of joints were preferred due to site conditions.

It is further submitted that no SW Pipe having dia 300 mm or more has been supplied to the contractor since April, 2009.

It is further submitted that estimates for laying of sewer lines in newly approved colonies of towns have been approved recently. The pipes lying in the store will be utilized in these colonies. Hence, there is no loss to the State Exchequer. In view of the above submission made.

BAHADURGARH

In this matter, it is submitted that SW Pipes are procured in the Bahadurgarh Division, as per the requirement. At present there is no estimate of S.W. Pipe line pending in the Division. Accordingly, proper utilization of balance pipes, all SEs/ EEs are requested vide letter No.6930-7001 dt.17.07.2017.

It is therefore requested that the para may kindly be got dropped.

The Committee has desired that an inquiry be got conducted into the matter to fix the responsibility of the erring officer/official and action taken report be submitted to the Committee within a period of three months.

[12] 3.21 Injudicious expenditure on tertiary treatment water scheme:

Expenditure of Rs.4.34 crore on tertiary treatment water scheme at Tosham (Bhiwani) was injudicious due to non-availability of effluents for treatment and non-construction of tertiary treatment plant:

There are three types of sewerage treatment processes i.e. primary, secondary and tertiary. Generally, the primary and secondary treatment of sewerage is adopted in sewerage schemes under which many constituents undergo reduction in concentration. Tertiary treatment provides the additional treatment for reuse of the reclaimed water in agriculture, horticulture, ground water recharges, etc.

The Water Supply and Sewerage Board approved (April 2012) a Scheme for "Providing tertiary treatment of sewerage and its recycling for public utilities" in village Tosham, district Bhiwani for Rs.3.22 crore with a completion schedule of April 2014. The scheme provided for development of village pond as storage for the treated water, development of lawn, plantation, landscaping, etc (Rs.1.97 crore) and construction of tertiary treatment plant near the secondary treatment plant (Rs.1.25 crore). The requisite land for tertiary treatment plant was to be provided by the Gram Panchayat free of cost. The Secondary Sewerage Treatment Plant of three MLD capacity had been made functional in July 2014 in Tosham from where the water was to be supplied for treatment in the TTP.

Audit of the records of the Public Health Engineering (PHE) Division, Tosham (June 2014) showed that the work of development of pond, park, etc was allotted to an agency in November 2012 for Rs.1.22 crore which was enhanced to Rs.3.42 crore on the justification that enhancement was as per site requirement. This was not justified as the original area/ depth of the pond remained the same and the expenditure was increased mainly due to remodeling of pond for architectural appearance and due to provisions/additions of floating fountains, benches, machinery, lightening arrangements, increase in number and cost of Gazebo, children playing station, toilet blocks, food plaza etc. The agency was accordingly paid Rs.3.08 crore (March 2015). The work of boundary wall was allotted to another agency in September 2012 for Rs.0.50 crore and executed for Rs.0.62 crore (March 2014) after enhancement besides other miscellaneous items which were got executed for Rs.0.64 crore. A total expenditure of Rs.4.34 crore had been

incurred on the scheme upto April 2015 and the estimates of the scheme were revised and enhanced from Rs.3.22 crore to Rs.5.28 crore (June 2013) due to increase in the scope of work of the park.

It was noticed that while expenditure of Rs.4.34 crore was incurred on development of pond, park, fancy lighting, food plaza, play sets for children, etc., the core work of construction of tertiary treatment plant had not been taken up so far. Even the DNIT for construction of tertiary treatment plant had not been approved so far (December 2015).

On being pointed out by audit, the EIC, PHED stated (May 2015 and January 2016) that the park alongside the pond was developed presuming that the tertiary water would be utilised for watering plants and beautification of park was carried out to provide a pleasant atmosphere to the public. The TTP was planned for Tosham as the functional STP at present could not treat the sewerage upto prescribed level/norms and there was no drain near the STP for disposal of treated sewerage. The Principal Secretary, PHED stated (December 2015) that DNIT of the TTP was under scrutiny, the STP of three MLD set up in Tosham was made functional in July 2014 and treated water was being discharged in Tosham drain. Further, the park was now under the charge of Gram Panchayat who look after the park by using the rain water collected in the modified pond. The reply was not tenable as the approved scheme was for tertiary treatment of water and its recycling for, "public utilities", but the construction of TTP has not even started (December 2015) even after incurring the expenditure of Rs.4.34 crore.

Thus, expenditure of Rs.4.34 crore on tertiary treatment water scheme at Tosham (Bhiwani) was injudicious due to non-availability of effluents for treatment and non-construction of tertiary treatment plant.

The department in its written reply stated as under:-

In this regard, it is intimated that an estimate for providing sewerage tertiary treatment plant and its recycling for public utilization Tosham was sanctioned by the Haryana water supply and sewerage Board Chandigarh for Rs.322.00 lac on dated 20-04-2012 in which provision for STP water is to be supplied for public utility after purification by the tertiary treatment plant for Tosham was provided. A sum of Rs.4.34 Crore has been incurred on the work and the said work has been almost completed after incurring expenditure of Rs.4.34 Crore for development of village pond and storage of treated water for utility of public and all other works contingent thereto.

Further, a revise estimate of Rs.528.70 lac has also been sanctioned by the water supply and sewerage Board Haryana Chandigarh against which an DNIT for Rs.94.20 lac for sewerage water tertiary plant was sent to Engineer-in-Chief Haryana Panchkula vide Superintending Engineer, Public Health Engineering Circle Bhiwani letter No 19842-43 dated 04/11/2014 for approval but the same was received back with raising some observations by the Head Office. Now the said DNIT has been resubmitted after needful compliance. After its approval necessary tenders will be invited and the work will be got complete during next 9 months. The expenditure incurred on this work so far according to budget provision provided in the approved estimate in public interest and no funds have been diverted to any other work. All the funds allocated to this Division have been utilized for supply of water to public after purification by the treatment plant

because if the work of tertiary plant was got done earlier than no purified drinking water can be supplied to the public utility. The work has been got done in the benefit and interest of public.

In view, of facts given above the said para may kindly be dropped.

The Committee has desired that the responsibility of the erring officer be fixed for not taking timely action to float the tenders to get the project started/ completed and action taken report be submitted to the Committee within a period of three months.

[13] 3.5 Misappropriations, losses, defalcations, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 ibid, the cases or defalcations and losses are required to be reported to the Principal Accountant General (A&E).

State Government reported 120 cases of misappropriation, defalcation, etc. involving Government money amounting to Rs.1.50 crore on which final action was pending as of June 2015. The department-wise break up of pending cases and age-wise analysis is given in Appendix 3.5 and nature of these cases is given in Appendix 3.6. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss as emerged from these appendices is summarized in Table 3.4.

Appendix 3.5

(Figures in bracket indicate Rs. In lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	1 (6.5)	-	-	3 (3.22)	-	4 (9.72)
2.	Education	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	3 (1.65)	5 (1.53)	17 (7.45)
3.	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4.	Forest Department	-	-	1 (0.92)	6 (10.48)	2 (0.71)	6 (1.11)	15 (13.22)
5.	Medical	-	1 (0.00)	2 (2.04)	1 (1.50)	2 (11.92)s	-	6 (15.46)
6.	Technical Education	-	-	6 (30.67)	-	-	1 (0.02)	7 (30.69)
7.	Revenue Department	-	-	1 (9.280)	-	-	-	1 (9.28)

8.	Police	1 (13.99)	1 (3.79)	-	-	-	-	2 (17.78)
9.	Sports and Youth Welfare	-	-	1 (0.87)	-	-	-	1 (0.87)
10.	Women and Child Welfare	1 (3.12)	-	-	-	-	-	1 (3.12)S
11.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
12.	Building and Roads	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
13.	Public Health	4 (2.36)	7 (17.03)	-	-	-	-	11 19.39)
14 .	Irrigation	2 (0.00)	14 (7.00)	6 (1.25)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		11 (24.20)	28 (39.47)	22 (47.62)	14 (15.89)	17 (17.75)	28 (5.33)	120 (150.26)

Out of the total loss cases, 62 per cent cases related to theft of Government money/store. Further, in respect of 50 per cent cases of losses, departmental action had not been finalized and 29 per cent cases were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 120 cases of losses due to theft/misappropriation etc., 109 cases were more than 5 years old including 28 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also failed to take timely action against the officers/officials at fault.

The department in its written reply stated as under:-

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
1	No.1 Bhiwani	2008-09	8.00	Theft of five big heavy electrical motor/ GI Pipes and other material from water works Nimriwali .	It is intimated that a technical Joint Committee was constituted of Sh. Ashish Sehgal SDE, PHE Sub Division No.3 Bhiwani and Sh. Jagbeer Deshwal JE and Sh. Mahender Singh JE of PHE Sub Divn. Loharu for on the spot enquiry in the matter. It was concluded by the technical committee that Sh. Kudeep Singh WPO-II posted at the Water Works Neemriwali in the year 2008-09 was found personally responsible for causing the loss to the state exchequer amounting to Rs.1.37 lac instead of erroneously calculated	The para was discussed in the PAC meeting was held on 25/10/2016. The Para was not dropped by the PAC.

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
					<p>amount of Rs.8.00 lac by the AG party during the inspection.</p> <p>Hence accordingly Sh. Kuldeep Singh WPO-II has been charge sheeted under rule (7) for the above said lapse on his part in this matter.</p> <p>Further it is added that miscalculated loss to the state exchequer may please be rectified from Rs.8.00 lac to Rs.1.37 lac as per the actual calculation derived as per the enquiry report.</p> <p>The committee has desired in the meeting held dated on 18.5.2016. The Committee desired to submit the action taken report within one month.</p> <p>In this regard, it is intimated that the enquiry report from SE (Vig.) has been received, wherein, the responsibility has been fixed of the following officers/officials:-</p> <p>1. There is no evidence on record to prove that Sh. Kuldeep Singh WPO –II was responsible for the theft of the material at Water works Neemriwali</p> <p>It is intimated that Sh. Vijay Pal J.E was charge-sheeted under rule -7 vide this office memo No 42817-PHE/DM-2 dated 12/05/2016 and Sh. Dalip Singh Sheorn SDE (Now EE.) has been charge-sheeted under rule-7 vide Govt. No 4/44/2016-1PH dated 14/09/2016.</p> <p>Further, it is also intimated that the Govt. vide letter No 4/44/2016-1PH dated 25/01/2017 has appoint to Sh. R.P. Bajaj, Distt. &</p>	

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
					Sessions Judge (Retired) as a Inquiry Officer in the said case. Further, it is intimated that the enquiry assigned to Sh. R.P. Bajaj, Distt. & Sessions Judge (Retd.) in the charge-sheets against S/Sh. Dalip Singh Sheoran, Sub Divisional Engineer (Now Executive Engineer) and Sh. Vijay Pal, Junior Engineer have been received. A show cause notice alongwith enquiry report has been issued to Sh. Vijay Pal, Junior Engineer vide this office memo No 53755-PHE/DM-1 dated 13/06/2017. The enquiry report of Sh. Dalip Singh Sheoran, Sub Divisional Engineer (Now Executive Engineer) has been sent to him vide this office memo No 69184-PHE/DM-1 dated 28/07/2017 for his comments as desired by Government.	
2	No.2 Bhiwani	2008-09	-	Theft of MB No.1404, 1460, 1517.	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para was dropped by the PAC Meeting held on 11/08/2015.
3	Public Health Engg. Divn Panchkula.	2009-10	0.05	Loss due to Suspected Embezzlement.	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para was dropped by the PAC Meeting held on 11/08/2015.
4	-do-	2009-10	(i) 4.66	Loss to Govt. on account of Theft	The para was dropped by the PAC in the meeting held on 25-10-2016.	The para was dropped by the PAC in the meeting held on 25.10.2016.

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
4	-do-	2009-10	(ii) 3.44	ii) Loss of Govt. on account of theft of store	The para was dropped by the PAC in the meeting held on 18-05-2016.	The para was dropped by the PAC in the meeting held on 18-05-2016.
4	-do-	2009-10	iii) 0.88	Loss due to accident of vehicle	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para was dropped by the PAC meeting held on 11/08/2015.
5	Bahadur garh	2009-10	-	Theft of MB No.738	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para was dropped by the PAC meeting held on 11/08/2015
6.	Hansi	2009-10	-	Theft of GR No.100/89 8	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para was dropped by the PAC meeting held on 11/08/2015
7	Tosham	2009-10	-	Theft of computers printer, CPU & UPS's	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para has been dropped in the PAC meeting held on 11-08-2015.
8.	Sohna	2010-11	-	Theft of Bolero Jeep HR 26 AW 3100	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para was dropped by the PAC meeting held on 11/08/2015.
9.	No1 Narnaul	2011-12	2.36	Theft of motor, at water works Nangal Durg.	The para was dropped by the PAC in the meeting held on 18-05-2016.	The para was dropped by the PAC in the meeting held on 18-05-2016.

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
10	No.1 Jhajjar	2012-13	0.00	Theft of Motor at Water works Khatiwas	The para was dropped by the PAC in the meeting held on 25-10-2016.	The para was dropped by the PAC in the meeting held on 25-10-2016.
11	No.2 Palwal	2012-13	0.00	Loss of MB No.391/36 11	The para was dropped by the PAC in the meeting held on 25-10-2016.	The para was dropped by the PAC in the meeting held on 25-10-2016.
		Total	19.39			

The Committee has desired that disciplinary proceedings as detailed at Sr. No.1 above be concluded in time bound manner under intimation of the Committee.

ELEMENTARY EDUCATION DEPARTMENT

[14] 2.2.7.3 Unspent balances with DEEOs not reported to GOI:

The EED reports the unspent balances of all components of the scheme to GOI. Scrutiny of records showed that the department had been reporting the unspent balances to GOI without taking into account the balances lying with DEEOs. Consequently, huge funds accumulated with the DEEOs. As per orders of October 2012, nine DEEOs deposited Rs.21.49 crore between September 2012 and December 2012 with the Directorate but the amount also remained unspent as of May 2015. Further, an amount of Rs.9.83 crore was lying unspent with eight other DEEOs (May 2015).

Apart from the above, interest earned on saving bank accounts amounting to Rs.5.29 crore was deposited by 13 DEEOs in treasury under the State Receipt head as per orders of Directorate while interest of Rs.0.65 crore was lying in the bank accounts of four DEEOs. The interest earned on the funds of the scheme was required to be reported to GOI as unspent balances for adjustment in future releases by GOI but in the instant cases the interest earned was not reported to GOI.

A similar observation was also made in Audit Report of the Comptroller and Auditor General of India for the year ended March 2007 (Civil)-Government of Haryana under paragraph 3.4.6.2 and Public Accounts Committee recommended in its 68th report (2012-13) that the Department should initiate action against the defaulting officers who had shown the entire funds as having been spent and responsibility be fixed under intimation to the Committee.

The department stated (February 2015) that the funds released to field offices were considered as utilised due to lack of trained accounts staff in the MDM branch, as a result of which funds accumulated and interest accrued in the districts on these unspent balances. It was further stated (October 2015) that the Department was planning to merge the accounting staff of Directorate, HSSPP and Secondary Education Department for their optimum utilisation to avoid such type of irregularities. The fact, however, remains that unspent funds with field offices were not reported to GOI for adjustment in future releases resulting in accumulation of huge funds in bank accounts.

The department in its written reply stated as under:-

It is submitted that all the District Elementary Education Officers have been directed to deposit the amount of interest accrued on the amount of unspent balance 0202 – Education Sports, Arts and Culture 01 – General Education, 101 – Elementary Education (95) others items” vide letter dated 18.05.2015. The DEEOs have also been directed to intimate the unspent balance for MDM and the same was deposited in the Bank Account No. 911010013460778 in the Axis Bank and the State Govt. requested the Govt. of India to allow utilizing the unspent balance for construction of in-complete kitchen-cum-stores.

Now, the department has trained the four MDM master trainers of each district by an expert in the field of account to impart training to the district and field level officers and all the DEEOs in the State have been directed to utilize funds as per direction given by the Government of India as well as State. Therefore, the above para may be dropped.

The Committee has desired that the district-wise details of unspent balances alongwith the details of depositing the same with the directorate be submitted to the Committee within a period of 30 days.

The Committee has further desired that the responsibility of the officer(s) be fixed for incorrectly showing to have spent the entire amount under intimation of the Committee within a period of 30 days.

[15] 2.2.7.4 Non-maintenance of cash book and ledger:

The Punjab Financial Rules (Rule 2.2) as applicable to Haryana require a Drawing and Disbursing Officer (DDO) to satisfy himself that all the monetary transactions are entered in the Cash Book as soon as these occur and the same are attested by him. Further, as per sanctions issued by GOI, separate accounts were to be maintained in respect of each component of the scheme and the amount of Central assistance was not to be diverted or re-appropriated among the components of the scheme.

The Directorate had not maintained any cash book for the period April 2010 to June 2010 and 15 August 2012 to March 2015 for the funds of MDM. Further, component-wise expenditure statements were not maintained. Therefore, component-wise expenditure could not be verified. Cash book was written for the period 3 June 2010 to 14 August 2012 but was not signed by the DDO. Further, the closing balance as on 14 August 2012 as per bank pass book was Rs.175.42 crore while as per cash book it was Rs.105.90 crore. Since the difference in the cash book and bank pass book had not been reconciled (October 2015), chances of detection of misutilisation of funds, if any, were remote thereby rendering the system conducive to misappropriation of funds.

Transactions of Right To Education (RTE) and MDM scheme had been made through a single bank account (Axis Bank), out of which transactions pertaining to the MDM could not be identified in the absence of accounting records i.e. cash book and ledger.

The Department stated (October 2015) that the RTE branch of the Directorate shared the bank account with the approval of the Finance Department. It was further stated that a separate accounts could not be maintained due to non-availability of accounts qualified personnel in the MDM Branch and that the training would be imparted to the concerned officials. It was further assured by the Director during exit conference that accounting records would be completed and reconciled with the bank account.

The department in its written reply stated as under:-

The Bank statement of SBI A/C. 30708049199 (17.3.2009 to 29.12.2011) has already been given to Audit team. Rs. 98,80,000/- was transferred to Axis bank A/C No. 911010013460778 on dated 30.03.2011 for making the drafts in the name of Schools for the purchase of gas burner & cylinders. After that, the balance in SBI Account was Rs. 1322887 which was further transferred to Axis bank A/C when the SBI A/C was closed. At that time, the closing balance of the A/c was 1458334/- (with Interest). SBI refused to make the drafts in favour of 4315 independent Primary Schools for the purchase of thali & Spoons. Therefore, the Department had decided to open new account in Punjab National Bank.

The office was shifted to Panchkula and the Department facing some difficulties to operate the bank account with the bank situated in Chandigarh.

The Department decided to issue drafts to 5315 Upper Primary Schools & the drafts were made by Axis Bank.

Permission was sought from Finance Department for opening bank account with Axis Bank and therefore, the PNB Account was closed.

RTE Branch got approval of Finance Department to use the account of MDM for transferring the funds to schools. Statements of Axis Bank Account has also been given to Audit Team.

No training for maintaining the Accounts to the Staff of the Mid Day Meal Branch is given. Efforts will be made to impart training to the dealing Assistant and Account personnel so that accounts records may be completed and reconciled with the bank in time. Hence, this para may be dropped.

The Committee has desired firstly, the details of bank pass book be reconciled with the cash book/ledger and secondly responsibility of the erring officer/official be fixed for not maintaining the cash book ledger and action taken report be submitted to the Committee within a period of one month.

[16] 2.2.8.2 Short lifting of food-grains vis-à-vis allocation:

As per the scheme guidelines {Para 5.1(9)}, the State Nodal Department was to furnish to the Ministry, by January/February each year, request for allocation of foodgrains based on the enrolment data of eligible primary and upper primary schools and EGS/AIE centres of preceding year. The scheme provided for supply of 100 gms foodgrains per child per school day, free of cost, by GOI for primary students and 150 gm per child per school day for upper primary students. Based on the request, the Ministry allocated foodgrains to the State.

Scrutiny of records showed that the Department lifted 2,00,459.71 MT of foodgrains as against the allocation of 2,83,396.76 MT (*Appendix 2.7*). There was huge deficit in lifting of foodgrains ranging between 21 and 44 *per cent* during 2010-15. In test- checked districts, the percentage of lifting of food-grains against allocation ranged between 67 and 80 *per cent*. Short lifting of food-grains indicates that a large number of students were either not taking meal or were not consuming meal in full quantity as per norms. Further, records of lifting and distribution of foodgrains in test-checked schools showed that out of the 180 selected schools, cooked meal was provided by an NGO in 24 schools of Kurukshetra district. Out of remaining 156 schools, foodgrains were not provided to 149 schools as per norms. Out of these 149 schools, deficit of foodgrains was more than 25 *per cent* in 88 schools. The details of foodgrain requirement and actually provided in the test checked schools is given in *Appendix 2.8*, which showed short provision ranging between 21 and 38 *per cent*. Due to foodgrain deficit, cooking of MDM was disrupted in 95 schools, out of 156 selected schools. The disruption was more than 200 days in 10 schools while it was to the extent of 392 days in one school (i.e. GGMS Bawal).

The department stated (October 2015) that allocation of foodgrains was done by GOI on the basis of previous year's enrolment. Decreasing enrolment in the last five years in addition to lesser attendance against enrolment has contributed to higher allocations.

As regards disruption of MDM, it was stated that an inquiry would be conducted. Reply highlights only the problem of decreasing enrolment and lesser attendance. However, these factors should have been considered by the Department while placing orders for allocation.

The department in its written reply stated as under:-

It is stated that in this Para the State Nodal Department was to furnish to the Ministry, by January/February each year, request for allocation of food grains based on the enrolment data of eligible primary and upper primary schools and EGS/AIE centers of preceding year. The scheme provided for supply of 100 gm food grains per child per school day, free of cost, by GOI for primary students and 150 gm per child per school day for upper primary students. Based on the request, the Ministry allocated food grains to the State. Scrutiny of records showed that the Department lifted 2,00,459.71 MT of food grains as against the allocation of 2,83,396.76 MT (Appendix 2.7). There was huge deficit in lifting of food grains ranging between 21 and 44 *per cent* during 2010-15. In test-checked districts, the percentage of lifting of food-grains against allocation ranged between 67 and 80 *per cent*. Short lifting of food-grains indicates that a large number of students were either not taking meal or were not consuming meal in full quantity as per norms. As regards disruption of MDM, it was stated that an inquiry would be conducted.

In view of the assurance given by the Department Sh. Harcharan Singh Chhokar, Joint Director, (Teacher establishment) has been appointed inquiry officer vide this office letter No. KW 4/76-2014 MDM (3) dated 29.09.2017 to know the actual facts. Action will be taken as per findings of inquiry officer. So the said para may kindly be dropped.

The Committee has desired that the inquiry, which is already under process, be got concluded in a time bound manner and a copy of the inquiry report alongwith the action taken report by the department be submitted to the Committee within a period of 30 days.

[17] 2.2.8.3 MDM not provided to the students of Government Aided Schools:

Para 2.2.2 of guidelines of 2006 envisages covering of Government aided schools also under the scheme. Scrutiny of records of test-checked districts showed that MDM was not provided to 29 to 32 Government aided schools out of 56 schools in four districts during 2010-15 which resulted in deprivation of the benefits of the scheme to more than 5,000 students every year. However, the DEEOs of Hisar and Sirsa districts have shown *per cent* coverage of the eligible schools and students indicating incorrect reporting of coverage of students under MDM scheme.

The Director stated during the exit conference that concerned DEEOs had expressed that parents and students of these schools declined taking MDM facilities. The Director further replied (October 2015) that the concerned DEEOs, however, had been directed to provide MDM as per guidelines of GOI, otherwise action would be initiated against them.

The department in its written reply stated as under:-

It is admitted that more than 5000 students of 29 to 32 eligible Govt. Aided Schools of Bhiwani, Hisar, Karnal and Sirsa Districts are not providing Mid Day Meal to their students. The Department vide letter No. 4/38-2015 MDM (1) dated 01.06.2015 had sought clarification from DEEO Bhiwani, Hisar, Karnal and Sirsa regarding non providing of Mid Day Meal and also directed that they should provide Mid Day Meal to all students as per guidelines of Mid Day Meal. But 4 DEEOs of concerned districts replied that the parents and students of these schools are not interested in taking Mid Day Meal and they have flatly denied for taking Mid Day Meal.

The concerned DEEO, have again been directed by this office to provide MDM to the students as per guideline of GOI. They have also been instructed if MDM would not be provided as per guidelines of GOI action would be initiated against them for violating the guidelines of GOI and for disobeying the directions of the Government. However, efforts are being made to short out the problems.

The Committee has desired that strict disciplinary action for major penalty be initiated/taken against the District Elementary Education Officer, Sirsa for repeatedly submitting wrong information and action taken report be submitted to the Committee within a period of one month.

HIGHER EDUCATION DEPARTMENT

[18] 2.3.6.2 Affiliation:

After recognition/issue of NOC by the regulatory bodies/State Government, the PC is required to get itself affiliated with the University. The Universities had promulgated the ordinances containing the terms and conditions of affiliation and had devised an application/ inspection proforma containing details of human resources and infrastructure available with requisite documents.

The CDLU, GJU and KUK had allotted 500 marks divided into two parts (Part-A human resources and Part-B physical infrastructure and other facilities/amenities) each of 250 marks. It was necessary for a college to get at least 50% marks in each part to qualify for affiliation, subject to compliance/removal of deficiencies.

The proforma devised by MDU contained 100 marks divided into three parts (a) teaching and non teaching staff (50 marks); (b) infrastructure and amenities (25 marks) and (c) library and laboratory (25 marks). It was stipulated that colleges getting 70 percent and above marks in each category would be graded 'A', 50 to 70 percent-'B' and below 50percent-'C'. Colleges with 'B' grade were affiliated with the condition that deficiencies pointed out would be removed before the next academic session.

Audit observed that granting of affiliation to 'B' category colleges led to creation of colleges with inadequate facilities in respect of teaching faculty, class rooms, laboratories and library which were vital for ensuring quality education in 12 colleges out of 77 test checked (appendix 2.12). Further, the deficiencies continued for years and have been not fully addressed. No mechanism was evolved to monitor the compliance of deficiencies once the affiliation was given by the Universities. There was no record with the Universities to prove that Show Cause Notices were issued for removal of deficiencies. Thus, the inaction of the Universities resulted in running of such institutes with inadequate facilities for a long time having adverse effect on the quality of education imparted.

The ACS, HE Department stated during the exit conference that the Department would call for a conclave of all the affiliating Universities in the State to discuss the matter and a standard checklist would be devised incorporating all the essential requirements and would be circulated among the affiliating Universities to standardize the specifications for affiliation of PCs.

The department in its written reply stated as under:-

In this regard, the State Govt. had already imposed ban to opening of B.Ed college since 2008-09 to till date. Some petitioners have filed petitions in the Hon'ble Punjab and Haryana High Court Chandigarh. The following directions were passed by the Hon'ble High Court in CWP No. 25532 of 2015 on 19.2.2016. The operative part is as under:-

"In the light of the aforesaid facts, it is paramount for the regulatory body, affiliating University and the State government to see that no further colleges are allowed to be opened, which will result in compromising the quality of education."

As far as the issue regarding inspection of existing colleges to see the availability of infrastructure or quality of education imparted, the matter needs to be examined. There has to be coordination among the three bodies i.e. Council,

State Government and the concerned affiliating University. Mr. Vijai Vardhan, Addl. Chief Secretary seeks short adjournment to find out whether there is some accredited private agency, which can carry out this work or the State Government, may have to constitute teams. He further stated that he will communicate with other affiliating University in the State to streamline the working of the education colleges in the light of the facts noticed above. It needs to be noticed that entire work has to be done in coordination of the Council, State Government and the affiliating University. Let the needful be done, however, it should be kept in mind that this exercise has to be done in the shortest possible time”.

As per the above direction a meeting of the Vice Chancellor, Registrar and Dean of college/ academic affairs of state Universities was called by the then Additional Chief Secretary, Department of Higher Education Govt. of Haryana, Mr. Vijay Vardhan, IAS on 20.4.2016 regarding implementation of the above said orders.

Meanwhile, State Govt. has decided to allow Chaudhary Ranbir Singh University, Jind, Jind to start the process of affiliation of all B.Ed colleges in Haryana expect the constituent College of Education and departments of the other state Universities as per provision mention in CRSU, Jind Act 2014 (Haryana Act No. 25 of 2014).

CRSU, Jind, started inspecting all self financing B.Ed Colleges in Haryana and submitted the action taken report on dt. 15.12.2016 and the department filed that report in the Hon'ble High Court on 21.12.2016 as per directions passed by the Hon'ble High Court. The matter is still subjudice and is pending in the Hon'ble High Court and listed for 30.01.2018.

It is further mention here that the State Govt. has constituted teams of Head Quarter Officers to inspect all the Colleges as per the details provided in a specific proforma so that a vigil can be maintained for infrastructure, sanitation facilities, faculty status, library and laboratories, other basic amenities etc. Further, concerned University has already been conveyed vide letter dated 30-12-2016 not to grant affiliation for the further academic session (Copies attached). In light of the directions of the State Government, inspections were carried by the affiliating Universities in some of the colleges and the same may be perused.

An e-governance module is being formulated for maintenance of such records through online submissions.

Reply from Kurukshetra University Kurukshetra:

1. At the time of opening of a new College/Institute, the concerned Society has to fill up the prescribed application form which is available in the University Press. The preliminary terms & conditions are mentioned therein which covers almost all the preliminary requirements/conditions as per rules. The concerned Trust/ Society which will run the proposed College/ Institute has to fill up the form alongwith all the required documents alongwith application/processing fee therein.

2. On fulfillment of the preliminary requirements, the Inspection of the proposed college is arranged after getting approval of the competent authority. The Inspection committee has to fill up proforma approved by the University for the said purpose Proforma enclosed Page No. 3 to 8 and amended proforma 9 to 13 and submit the same after inspecting the proposed site of college alongwith required documents.
3. Only on the favorable report of the Inspection Committee, the competent authorities of the University considers the grant of provisional affiliation to the concerned institute.
4. However, the recognition is granted in terms of University Calendar Volume-I, 2009. In case University finds that a college/institute is not complying with the requirements of the Act, Statutes, Ordinances or regulations of the University or any instructions issued by it , the Executive Council of the University has the authority to impose any one or more penalties upto the extend of withdrawn of recognition/ provisional affiliation in part or in whole. In the event of withdrawal of recognition of a college, the Executive council of the University is competent to decide regarding the disposal of the Amalgamated Fund and other student fund (Copy enclosed Page No. 1 & 2).

The para may please be dropped.

The Committee has desired that any suitable mechanism be evolved to monitor the compliance of deficiencies once the affiliation / provisional affiliation has been granted by the University and in the cases of non-compliance of the requisite conditions for affiliation by any college / institute, affiliation should be withdrawn after following prescribed procedure.

[19] 2.3.7.2 (iii) Irregularities noticed in respect of bank guarantees:

As per clause 1 of the guidelines of HE Department issued in 2008, for opening a new degree college (Self financed) a bank guarantee amounting to Rs one crore is required to be obtained from the sponsoring body of the college. Scrutiny of records made available by the department showed that three colleges were given (November 2014) NOCs for starting the degree colleges without obtaining the bank guarantees. Thus, the NOCs were issued by the Department in violation of guidelines.

The Departmental officers stated during the exit conference that BGs have been received in respect of two cases and efforts are being made to obtain BG in remaining one case also. The ACS viewed the matter seriously and asked the Director, HE to investigate all such cases and to fix responsibility for such a serious lapse. On further verification (January 2016) of two cases where BG was stated to have been received, it was observed that BG in respect of Karnal Degree College, Kunjpura (Karnal) was not in the custody of the Department. The Director, HE Department intimated (January 2016) that the BGs in respect of nine more cases were not obtained, while BGs in respect of two cases were not traceable in their records. Further, BGs in 27 cases amounting to Rs.26.50 crore were not got renewed upto December 2015 though these were due for renewal between March 2010 and November 2015.

The department in its written reply stated as under:-

Bank Guarantee of following colleges have been received which is as under:-

Sr. No. Name of College **BG No.**

1. C.R. DAV College, 06090100000052
Ellanabad, Sirsa. (one crore)
2. Karnal Degree B.G.No. 0038115BG000000/3CBI
College, Kunjpura (one crore)
Karnal

As regarding Gaurav Degree College, Azam Nagar, M/Garh is concerned inspection committee had conducted inspection on 20-05-2017 and the following observations were made which are as under:-

1. There is no enrolment of any stream during 2015-16 & 2016-17.
2. There is no teaching-staff approved from concerned university.
3. As regard, Bank Guarantee of Rs. 1 Crore is concerned, this office has already asked to submit bank guarantee within 7 days vide letter no. 12/59/2013-C-II-3 dated 18.12.2015 whereas no bank guarantee has been received till date as more than one and half year has lapsed.

Keeping in view of above position, the committee did not recommend Permanent NOC.

The show-cause notice has been served to the society for the withdrawal of NOC vide dated 02.08.2017 (Annexure-A-II). It is reiterated that the process of withdrawal of NOC for non compliance of conditions is under consideration of state government.

Whereas, Bank guarantee in r/o 27 colleges as mentioned in audit report are concerned, the bank guarantees of 19 Colleges have been renewed after inspections of such colleges and 08 remaining colleges have been directed for the renewal and submission at the earliest . The copies of the reminders issued to such colleges are attached. It is further submitted that the teams of HQ officers have been constituted for physical inspections of colleges so as to expedite the matter and verification of infrastructure, faculties as well and for pointing out any deficiencies (Inspection Performa is attached along with the orders of the department).

However, it is mentioned that there is no financial loss to the State Govt pending the renewal of Bank guarantee. The office regularly directs the societies to renew the bank guarantees at the earliest. If they fail to comply with the direction the concerned university has already been conveyed vide letter dated 30-12-2016 not to grant affiliation for the further academic session (Copies attached). An e-governance module is being formulated for maintenance of such records through online submissions.

In light of the above submissions, it is requested to drop the para please.

The Committee has viewed it serious that affiliation has been given without obtaining bank guarantee and during the period from 2010 to 2015 affiliation has been granted without obtaining bank guarantee which comes to about Rs.1.00 crore. The Committee has desired that this amount alongwith interest be recovered from those colleges under intimation of the Committee.

[20] 2.3.8.1 Implementation of rules, regulations etc. and availability of infrastructure and faculty - Recognition on fake documents:

Paragraph 5 of notification dated 31 August 2009 regarding amendment for NCTE (Recognition, Norms And Procedure) Regulations 2007 provides that the sponsoring body is required to submit online proposal to Regional Office of NCTE with complete details of land, building plan, infrastructure, classrooms, laboratories, library, etc. Thereafter, site inspection is conducted by the Regional Committee of NCTE for opening of a new B.Ed. college. The videography of inspection conducted is required to be done. The State Government and concerned universities are also required to submit their recommendations/comments to the NCTE within a stipulated period. Audit observed that the PCs got recognition in violation of rules and regulations as discussed below:

(a) Northern Regional Committee of NCTE granted (February 2011) recognition to open Nehru College of Education (a B.Ed. college) in village Alikan (Sirsa) with an intake of 100.seats. The provisional affiliation was granted (17 September 2014) after conducting inspection (16 September 2014) by Chaudhary Devi Lal University (CDLU). Perusal of the records of building plan, website of institute and site inspection (21 April 2015) alongwith representatives of university showed that the Society was already running an ITI and a primary school in the campus (building) on which the institution managed to get recognition/affiliation for a B.Ed. College by concealing the facts.

Thus, the inspection committee members of the regulatory body as well as of affiliating university had not conducted the inspection of the site properly. Had these committees conducted proper inspection, granting of the recognition/ affiliation of B.Ed college based on incorrect information could have been avoided.

On being pointed out, the .CDLU had constituted (May 2015) a committee to enquire into the matter.

(b) As per NCTE (Recognition, Norms and Procedure) Regulations 2009, built up area of 1,500 sq. mtrs. (16146 sq. feet) is mandatory for running a B.Ed. course and total built-up area of 25,000 sq. Feet with effect from 10 January 2014 for opening a new degree college as per HE guidelines.

The NCTE granted (December 2010) recognition to C.R.D.A.V. Girls College of Education (an B.Ed college), Ellenabad, Sirsa with intake of 100 seats. The Kurukshetra University also granted (December 2010) provisional affiliation from academic session 2010-11. The jurisdiction of affiliation of the college was transferred to CDLU with effect from the session 2011-12.

Subsequently, the society managed to get Provisional NOC for a Degree college from DGHE (November, 2014) by submitting the building plan of existing College in such a way that a portion of the building was shown for B.Ed. College and the remaining for Degree college. The Provisional NOC (LOI) for Degree college was valid for two years for development of the requisite infrastructure and other facilities. Scrutiny of the plan

submitted by 1 society further showed that covered area for B.Ed. College was 10,882.50 sq.ft. against the requirement of 16,146 sq.ft. and 12,223 sq.ft. for Degree College against the requirement of 25,000 sq.ft. The CDLU, however, granted provisional affiliation (16 July 2015) in respect of Degree College also from the session 2015-16 in July 2015 whereas extension of provisional affiliation in respect of B.Ed. College for the session 2015-16 was under process as of September 2015.

Thus, extension/grant of affiliation to both the colleges by CDLU for inadequate building/infrastructure was in violation of the guidelines defeating the very purpose of quality education.

(C) As per instructions (20 August 2009) of the Health and Medical Education Department, for opening more than one Nursing Schools/Colleges within the same campus, 4 Acre of land was required. Similarly, as per appendix 2 of notification dated 31 August 2009 (NCTE regulations). 2,500 sq. metre (5 kanal) of land was required for opening a B. Ed college.

Joint site inspection by audit alongwith the representatives of CDLU of an Institute in Ellenabad (Sirsa) in April- 2015 disclosed that a B.Ed. College along with Nursing School and College was running, in the same building with total availability of land of 4 acre 0.60 kanal which was sufficient only for running of the Nursing School and College. Total land requirement for these institutions was 4 Acre 5 Kanal (Nursing school: 4 Acre and B.Ed college: 5 Kanal). Thus, these institutions were not fulfilling, the norms of land requirement.

On being pointed out the CDLU issued (May 2015) show cause notice to the institute for clarification and removal of deficiencies. Further, developments were awaited (December 2015).

The ACS, HE Department agreed during the exit conference to streamline the system of inspections by devising the proper checklists and rationalization and equitable distribution of colleges amongst the State affiliating universities.

The department in its written reply stated as under:-

It is submitted that as per NCTE Act the State Govt. has to submit its comments to NCTE w.r.t opening of a new College of Education. In case the comments of State were not received in time, it was assumed that the State Govt. has to say nothing and NCTE use to grant recognition and the affiliating University was bound to give provisional affiliation to the College.

It is pertinent to mention here that the NCTE was issuing notices to State Council of Education, Research and Training (SCERT), Gurugram. When it came in the notice of the department, the State government sent a D.O from the then Chief Minister, to the Hon'ble MRD Minister, that NCTE, Jaipur may be directed not to entertain the application for opening of a new College Of Education. Thereafter, the same request was sent time and again and at the end on 12th April, 2016, NCTE was again informed that there is a BAN on opening of new colleges of education till 2017-18. Copies of the communication are attached.

(a) When the audit para was reported to Chaudhary Devi Lal University, Sirsa the Chaudhary Devi Lal University, Sirsa constituted a Joint Inspection team (members for AG Haryana and Chaudhary Devi Lal University, Sirsa).

The inspection team reported vide its report dated 21.04.2015 that "it seems that the management submitted the site/building plan of existing school and ITI (operational) for getting recognition/affiliation by the University for a new college of education on fake documents/information. The matter may be thoroughly investigated by the competent authority." Further, vide notification dated 27.05.2015 a committee was constituted to enquire the matter by Vice Chancellor, Chaudhary Devi Lal University, Sirsa. The committee vide report dated 13.08.2015 had reported that *"The committee recommends that as per the documents submitted by the college to the office of the dean of colleges and produced before the committee, Nar Singh Das Memorial Education Society, Alikan, has fulfilled the condition i.e., building/land for B.Ed (regular) course, regarding ITI, the matter is not under the preview of inquiry committee."* The status of initial report was informed by Chaudhary Devi Lal University, Sirsa vide letter dated 30.07.2015 and 30.09.2015 to the O/o PAG, Haryana (report attached).

It is pertinent to mention here that an administrative decision has been taken by the state government in May 2017 and now the territorial jurisdictions of all the colleges including the College of Education has again been redefined once again.

It is pertinent to mention here that provisional affiliation /NOC for starting the academic process in C.R.D.A.V. Girls College ,Ellenabad, Sirsa was granted by Chaudhary Devi Lal University, Sirsa , vide letter no. nil dated -/07/2015 after inspection of the college site on 01.07.2015 with a record file containing 209 pages. A copy of the letter along with the inspection report is attached.

b) As per the report submitted by Chaudhary Devi Lal University, Sirsa vide dated 01.06.2015 it is a matter of record that the society had 66 Kanal 10 Marla total land area and the society has 61 Kanal area bifurcated to the three institutions i.e 40 Kanal for degree college (5 acres), 5 Kanal for B.Ed College and 16 Kanal(2 acres) for school. As per department guidelines the society fulfils the conditions of NOC. (Copy attached)

(C) The action taken report of Chaudhary Devi Lal University, Sirsa was sent to the office of PAG Haryana vide letter dated 30.07.2015. In the case of Haryana College of Education, Ellenabad, the Colleges has fulfilled the conditions of NCTE Norms regarding land/ building. The Society of the said college has constructed new building for B.Ed. College. In this regard, the State Govt. had already imposed ban to opening of B.Ed college since 2008-09 to till date.

The para may please be dropped.

The Committee has desired that inquiry in the matter be got conducted at the earliest possible and the Committee be informed of the outcome of the inquiry for its further consideration.

[21] 2.3.8.2 Deficiencies noticed during physical verification:

Physical verification of Manav Institute of Pharmacy, Manav Institute of Technology and Management and Manav Institute of Education (B.Ed. College) located at village Jevra (Hisar) (recognized and affiliated between August 2007 and September 2008) by Audit alongwith representative of affiliating University on 1 May 2015 showed lack of furnished class rooms, laboratories, library and facilities of drinking water, sanitation in these institutions. On the day of visit, there were no classes and faculty in the institute for B.Ed. students. The management stated(May 2015) that they had gone for teaching practice for which no proof such as programme of teaching practice was shown to audit. Audit noticed that in spite of the deficiencies, provisional affiliation to these institutions continued during 2010-15 except in case of institute of Pharmacy where UHS, discontinued the provisional affiliation for the session 2014-15. Thus, affiliation of the institutes with deficiencies continued for seven to eight years thereby compromising the quality of education. In spite of the deficiencies, the AICTE not only extended the recognition for post graduate courses of Pharmacy and Engineering and Technology but also increased the intake for undergraduate courses in March 2013 and April, 2013 respectively.

UHS stated (May 2015) that the institute was granted extension in provisional affiliation for the sessions 2009-10, 2010-11, 2012-13 and 2013-14 on submission of assurance and undertakings by the institute to rectify the deficiencies and the inspection committee did not point out deficiencies in 2011-12. The fact remains that the University allowed provisional affiliation for such a long period despite deficiencies.

The ACS, HE Department agreed during the exit conference to streamline the system of inspections by devising the proper checklists and rationalization and equitable distribution of colleges amongst the State affiliating Universities.

The department in its written reply stated as under:-

It is informed that the Kurukshetra University Kurukshetra has intimated that the provisional affiliation for B.Ed. course for 2015-16 has not been conveyed to the college due to non-fulfillment of conditions. Further, Principal, Manav Institute of Education, Jevra (Hisar) was issued a Show Cause Notice vide no. 9126 dated 6.5.2017 by Kurukshetra University Kurukshetra. The reply to this was submitted by the College on 15.5.2017. However, the University was not satisfied with the reply and has taken action vide letter 20.6.2017 as under:

It is to inform you that your reply has been considered by the Vice Chancellor and to request you to deposit the prescribed Inspection fee of Rs. 20,000/- for re-inspection within 7 days of the issue of this letter so that re-inspection of the college could be arranged.

The contents of Show Cause Notice were -

“The inspection Committee constituted by the University for the purpose of granting extension in provisional affiliation to run B.Ed course for the session 2015-16 inspected your college on the basis of 600 point scale inspection proforma and found that the college is deficient in part-A (human Resource) with less than 50% score in this part. It has specifically been indicated on the

aforesaid proforma that disaffiliation proceedings will be initiated against those institutes/ colleges whose score is found less than 50% either in Part-A (human Resource) or part-B (Physical Infrastructure & Other facilities/ Amenities). This has been approved by the Executive Council vide Res. No. 36 in its meeting held on 9.6.2010. A copy of the Inspection Report is enclosed.

In view of the above, you are hereby served upon with this Show Cause Notice as to why disaffiliation proceedings be not initiated against your college under Clause-21 of Kurukshetra University Calendar Volume-I, 2009, Ordinance XVI and EC Resolution No. 36 dated 9.6.2010.

Your reply to this Show Cause Notice must reach this office within 7 days of the issue of this Notice, failing which it shall be presumed that you have nothing to say and ex-parte order shall be passed. The final outcome is awaited.

As per the result of Exit Conference the territorial jurisdictions of all the State Universities under the ambit of Higher Education & Technical Educations Departments have been re-defined vide notifications dated 21.06.2017. This step will help in inspecting the affiliated colleges as the number of affiliated colleges has decreased and thus will enable the affiliating universities for regulating and monitoring the existing colleges.

Moreover, there is complete ban on opening of new colleges of Education in the State since 2009-10 when a demi-official letter was sent by the then Hon'ble Chief Minister to the then Hon'ble HRD Minister for directing NCTE not to entertain fresh applications for Colleges of Education from the Haryana State.

It is further mention here that the State Govt. has constituted teams of Headquarter Officers to inspect all the Colleges as per the details provided in a specific proforma so that a vigil can be maintained for infrastructure, sanitation facilities, faculty status, library and laboratories, other basic amenities etc. Further, concerned University has already been conveyed vide letter dated 30-12-2016 not to grant affiliation for the further academic session (Copies attached). An e-governance module is being formulated for maintenance of such records through online submissions.

It is pertinent to mention here that the State Govt. has started a centralized online admission process for all the Degree Colleges in the State i.e. Govt., Govt. Aided and Self Financing Colleges. It is worth mention here that centralized online admission for all Colleges of Education is also in place and the efforts of the State Govt. are very well in place as the Association of SFS Colleges of Education are filing CWPs in the Hon'ble High Court for extension of date of admissions as about 40% seats are following vacant in the last two years. The inspection processes by the Department of Higher Education and affiliating Universities are also made in force. The affiliating Universities carry out annual inspection of the affiliated Colleges as well on annual basis.

The Committee has desired that interest of the State be protected meticulously and outcome of the court case be intimated to the Committee.

[22] 2.3.8.5 Implementation of reservation / fee concession policy:

The Haryana Private Universities Act-2006 and the rules framed there under provide for reservation and fee concessions for students of the State of Haryana as per Government policy in PUs.

It was noticed that the HE Department had prescribed annual returns to ensure that these provisions were complied with by the PUs but these returns were not being submitted by the PUs regularly. As against requirement of submission of 16 annual returns by five selected PUs, only five returns were submitted as of March 2015. Further, the returns were not filled in proper manner as detail of fee concession given to students was not filled in by NIILM University in their return 2011-12 and 2012-13. The PUs had also not uploaded this information on their websites. As such, compliance of these provisions could not be verified by Audit.

The ACS, HE Department stated during the exit conference that a separate branch viz. Private University Regulatory Branch would be established at the Directorate level to monitor compliance of statutory provisions by the PUs.

The department in its written reply stated as under:-

This is to submit that under the provisions of section 34-C (1) of the Haryana Private Universities Act, 2006 the University shall publish information regarding fee, number of seats, conditions of eligibility of students, process of admission and selection of students, details of teaching faculty, infrastructure, broad outlines of the syllabus, etc. on its website before expiry of sixty days prior to the date of commencement of admissions. Necessary directions have already been issued to all the Vice Chancellors of the Private Universities vide letter No. 20/30-2015 UNP (5) dated 20.11.2016 and 31.03.2017 respectively.

returns from the Universities have been received and are being examined by the directorate. A copy of the annual returns received by the Universities are with the office and may also be shown to the committee members if, desired.

The NIILM University has been issued a show cause notice vide memo No. 20/22-2015 UNP (5) dated 19.06.2015 (copy enclosed) and a vigilance inquiry is also been ordered by the Government vide memo No. 20/22-2015 UNP (5) dated 29.06.2015 (copy enclosed).

As far as creation of a separate branch at the headquarter for looking after the affairs of private Universities, the matter is under consideration of the department since, at present there is acute shortage of ministerial staff at the headquarter.

The Committee has desired that the Additional Chief Secretary to Govt. Haryana, Vigilance Department be requested to expedite the inquiry and the Committee be informed of the outcome of the vigilance inquiry.

[23] 2.3.8.6 Infrastructure:

Perusal of records of HE, MER and TE Departments and affiliating Universities as well as joint physical verification (April 2015) alongwith representative of affiliating universities in 11 PCs by audit showed the following deficiencies:

- Barrier free built environment for disabled and elderly persons including availability of specially designed toilets for ladies and gents separately did not exist in any of the PCs. Ramp was provided only in two 40 institutes;
- In Lord Shiva Group of Institutions, Sirsa hostel accommodation did not have proper infrastructure, sanitation facilities, mess facilities and other amenities. In Om Group of Institutions, Hisar, ground floor of girl's hostel was being used as residence of staff and there was no boundary wall for the hostel;
- Proper sanitation did not exist in five PCs; and
- Laboratories were not fully equipped in four institutes while libraries were not fully equipped in five institutes.

During the exit conference, the ACS, HE Department assured that the system of doing physical verification of PCs/Pus would be put in place to improve the quality of education.

The department in its written reply stated as under:-

As per direction passed by the Hon'ble High Court in CWP No. 25532 of 2015 dated 19.02.2016.

In the light of the aforesaid facts, it is paramount for the regulatory body, affiliating university and the State government to see that no further colleges are allowed to be opened, which will result in compromising the quality of education.

As far as the issue regarding inspection of existing colleges to see the availability of infrastructure or quality of education imparted, the matter needs to be examined. There has to be coordination among the three bodies i.e. Council, State Government and the concerned affiliating university. Mr. Vijai Vardhan, Addl. Chief Secretary seeks short adjournment to find out whether there is some accredited private agency, which can carry out this work or the State Government may have to constitute teams. He further stated that he will communicate with other affiliating university in the State to streamline the working of the education colleges in the light of the facts noticed above. It needs to be noticed that entire work has to be done in coordination of the Council, State Government and the affiliating University. Let the needful be done, however, it should be kept in mind that this exercise has to be done in the shortest possible time.

As per above direction a meeting of the Vice Chancellor, Registrar and Dean of college/academic affairs of state universities was called by the then Additional Chief Secretary, Department of Higher Education Govt. of Haryana Mr. Vijai Vardhan, IAS on 20.4.2016 regarding to implement the above said orders.

State Govt. has decided to allow CRSU, Jind to start the process of affiliation of all B.Ed colleges in Haryana expect the constituent college of education and departments to the other state universities as per provision mention in CRSU, Jind Act 2014 (Haryana Act No. 25 of 2014).

CRSU, Jind has started inspecting all self financing B.Ed Colleges in Haryana and submitted the action taken report on dt. 15.12.2016 and the department filed that report in the Hon'ble High Court on 21.12.2016 as per directions passed by the Hon'ble High Court. The next date of hearing in this matter is 30.01.2018

Necessary directions have been issued to all the Principals of all colleges for making necessary provisions for barrier free environment in the colleges vide letter dated 04.09.2017.

Further, the State Govt. has constituted teams of Head Quarter Officers to inspect all the Colleges as per the details provided in a specific proforma so that a vigil can be maintained for infrastructure, sanitation facilities, faculty status, library and labourites , other basic amenities etc. Further, concerned university has already been conveyed vide letter dated 30-12-2016 not to grant affiliation for the further academic session (Copies attached). An e-governance module is being formulated for maintenance of such records through online submissions.

In light of the above submissions it is requested to drop the para please.

The Committee has desired that interest of the State in the court case be protected meticulously and outcome of the court case be intimated to the Committee.

[24] 2.3.9 Internal control mechanism:

Internal control provides reasonable assurance to the Management about the compliance of applicable rules and regulations. The internal control system was inadequate as there was lack of control over opening of private institutions regarding recognition, affiliation, inspection, financial and administrative control, obtaining of bank guarantee, etc. as discussed in forgoing paragraphs. Apart from these, the following system failures in redressal of complaints, poor oversight over private colleges and private Universities were observed.

Response to complaints and their proper disposal by the administrative departments/organizations helps not only in better control over the functioning upto the root level but also brings transparency, accountability and effectiveness. No records relating to complaints were made available by any of the departments/Universities. However, details of 44 complaints were provided [UHS: 6, HE (University Branch): 6 and TE: 32]

Perusal of information received showed that complaint redressal process in the departments was very poor as redressal of complaints was concluded to a logical end only in five cases (HE-1) and TE 4) upto March 2015. However, UHS had concluded all the complaints to a logical end.

The ACSs assured during the exit conference that adequate mechanism would be evolved to streamline the system of redressal of complaints.

The department in its written reply stated as under:-

It is reiterated that as mentioned earlier, mechanism for separate branch is being considered.

It is further submitted that as per the provisions enshrined in the Haryana Private Universities Act, 2006 sufficient statutory provisions already exists for maintenance of standards and effective implementations of regulations in the private Universities.

As far as internal control system over opening of private institutions regarding recognition, affiliation, inspection, financial and administrative control, obtaining of bank guarantee, etc. are concerned; it is brought into the notice that an internal committee of officers scrutinizes the proposal. There after LOI is granted to the proposed new college with the approval of competent authority. The sponsoring body furnishes a compliance report to the stat government w.r.t the LOI and there after a committee of officers visits the site and submit report whether the conditions have been fulfilled or not and accordingly the government issues provisional NOC with the approval of competent authority.

A team of officers are visiting the self financing colleges and after the report the permanent NOC is considered by the government. Apart from the aforementioned procedures the concerned affiliating Universities also inspect the college for grant of provisional NOC and the permanent NOC as per the procedure under the statutory provisions enshrined in the Acts of the state Universities.

It is pertinent to mention here that for the last five years no fresh NOC has been granted for any new College of Education by the state government and a complete ban has been imposed. The NCTE, Jaipur and MHRD, GOI have also been intimated about the decision of the state government time and again w.r.t the ban on opening of new self financing Colleges of Education.

The Committee has recommended that necessary steps be taken to strength the internal control mechanism and also strict disciplinary action be initiated/taken against the Members of the Committee for recommending and / or making wrong selections under intimation of the Committee.

MEDICAL EDUCATION AND RESEARCH DEPARTMENT

[25] 2.3.6.3 Inspections:

On receipt of application from the applicant for affiliation an inspection committee consisting of two or more competent persons is being constituted by the Executive council (EC)/Vice Chancellor (VC) of the concerned affiliating university. The inspection committee, on the basis of inspection, submits their report to the Registrar and thereafter the report is placed before the Executive Council, It was, however, observed that there was no expert member in the committee to assess the financial capability of the institute. It was further observed that specific qualification of the members of the inspection committee such as building expert, financial expert and academic expert in particular field for which the institution is to be opened, has not been prescribed in the ordinances. Further, there was no provision in the ordinances for doing videography of inspections nor was it being done to keep their records authentic.

As per guidelines, it was also required to check whether the building conforms to the by-laws of the concerned competent Body/Municipal Body/HUDA and environment clearance and fire safety certificates from the competent authorities were obtained. Audit observed during scrutiny of records of test-checked PCs in affiliating universities that neither the system of obtaining certificate from the competent authority was evolved nor inspection committee ensured the compliance on these aspects as of March 2015 while conducting inspection except in respect of Om Group of Institutions, Hisar, which had conditional environment clearance certificate (11 July 2012) from State Environment Impact Assessment Authority, Haryana.

Besides, no system was evolved by the universities for surprise checking of running of classes and the attendance of students and faculty, to ensure quality education by PCs. However, taking a lead in the direction, MDU Rohtak conducted (December 2014 and January/February 2015) surprise checking of 47 B.Ed. colleges and noticed glaring deficiencies such as non-availability of faculty, students infrastructure and other support system in 24 of these colleges. It is recommended that surprise checking should be done to strengthen the system of monitoring the functioning of PCs.

The ACS, HE Department stated during the exit conference that these issues would be discussed in the conclave of affiliating universities and provisions would be made by affiliating universities for inclusion of experts to evaluate financial capability and adherence to building norms as per central building bye-laws in the inspection committees, videography at the time of inspection and surprise checking of PCs. It was also stated that efforts were being made to streamline the number of colleges affiliated with the State universities to reduce the pressure on affiliating universities and enable them to conduct more meaningful inspections.

The department in its written reply stated as under:-

It is submitted that the Colleges applies on University prescribed format for granting Consent of Affiliation/provisional affiliation. On receipt of application, an inspection committee consisting of three or more expert is constituted related to their field such as Medical/Dental/Pharmacy etc. by the University Authorities. The inspection committee, on the basis of inspection, submits its report to the Registrar and thereafter the Report is placed before the Vice-Chancellor/Academic Council

and on the basis of inspection report and approval by the University Authorities/body, provisional affiliation is granted to the College.

It is also submitted that surprise inspection is carried out and videography is done in case of any complaint.

Moreover, at the time of inspection, every college provides balance sheet duly certified by Chartered Accounts.

However, there is no provision to include the expert members in the committee to assess the financial capability of the institute.

If, University Authorities feels that the above said provision may be made in Ordinance regarding condition of affiliation of Colleges/institutions, then the same may be placed before the Academic Council for consideration and approval (ANNEXURE-2).

The Committee has recommended that the department to finalise and issue guidelines to maintain uniformity across all the institutions in the State and to create one common portal depicting therein the physical infrastructure, faculty, laboratory etc. alongwith the picture / photo in each institution to enable the students to get benefit by selecting the suitable college / institution for them and action taken report in this regard be submitted to the Committee within a period of three months.

[26] 2.3.7.1(d) Non-maintenance of record for accountal of processing fee/ absence of provision for charging processing fee:

Bank drafts worth ₹ 10.70 lakh in 43 cases on account of processing fee, received between 31 December 2008 and 14 July 2014 from applicants were not presented to the bank for clearance and were lying with the Department (December 2015). In other 39 cases, bank drafts worth ₹ 1.95 lakh, received between 7 January 2009 and 18 August 2009 were returned (April 2010) to the sponsoring bodies/ management for revalidation. However, no record to establish that these bank drafts were received back was available with the MER Department (March 2015).

The Director, MER Department accepted the facts during the exit conference and stated that NOC had been issued in 10 cases and 33 cases was pending. As regards, bank drafts of ₹ 1.95 lakh returned to applicants for revalidation, it was stated that the position was being gathered from DGHS.

The department in its written reply stated as under:-

In reference to the para No.2.3.7.1 (d) it is stated that according to the Nursing policy 25.08.2011, 43 applications were received along with the Demand Draft. As per the para, amount of Rs.10.70 lakh shown for the 43 cases. In actual, this amount is Rs10,90,000/-. The position is explained below:-

1. Jan Seva Mandal, Kanina Kajla, Mahendargarh Institution had sent a DD for Rs.20000/- in favour of DGHS. The Institution is requested to send a DD for the renewal in the name of Haryana State Medical Education Society. As soon as the DD is received after the renewal from the concerned institutions it will be deposited in the account.

2. Bhagwan Mahabir Education Foundation, Jagdishpur, Near O.P. University, Sonipat had sent a DD for Rs.5000/- in favour of DGHS. The Institution is requested to send a DD for the renewal in the name of Haryana State Medical Education Society. As soon as the DD will be received after the renewal from the concerned institutions it will be deposited in the account.
3. Remaining amount of DD for Rs.10,65,000/- is in the favour of DGMER and there was no account in the name of DGMER. The NOC were issued to the concerned institutions by the Govt. Out of this amount the DDs for Rs.3,15,000/- of the concerned institutions were requested to send the DD after renewal vide letter No.3232-39 dated 03.10.2017 (as per annexure-7). Till the date no DDs has been received after the renewal from the concerned institutions. Further as soon as the DDs will be received after the renewal it will be deposited in the concerned account.
4. Remaining amount of Rs.7,50,000/- is related to those cases which were pending due to some discrepancies in the application forms. Therefore NOC were not issued. And the concerned institutions are directed to send the new DDs according to the new Policy 2014 after removal of objections so that the action will be taken according the new policy 2014 on their application forms. Hence the DDs have been returned to the concerned institutions. Further as soon as the new DDs will be received from the concerned institutions it will be deposited in the account.

In addition to this, it is also stated that the remaining 39 DDs for Rs.1,95,000/- were returned on dated 08.04.2010 to the concerned institutions by the competent authority office of DGHS, Haryana for renewal of the DDs. The detail of the DDs is placed (AS PER ANNEXURE-8).

Further the DDs are not received from the concerned institutions after the renewal. When the renewed DD will be received it will be deposited in the account. Continuous efforts are being made in this direction.

The Committee has desired that the inquiry into the matter be got conducted to fix the responsibility of the erring person and action taken report be submitted to Committee within a period of three months.

[27] 2.3.7.2 (i) Irregularities noticed in respect of bank guarantees:

(i) As per paragraph 2 (3) of operational guidelines (2007) for opening Nursing Schools/Colleges on Self Financed Basis, the applicant was required to furnish bank guarantee or FDR in original to the MER Department as security renewed from time to time. The State government further prescribed (August 2008) the amount of bank guarantee at the rate of ₹ 50 lakh for GNM/ANM and ₹ one crore for B.Sc Nursing (Basic and Post Basic) M.Sc Nursing. In case the institute is not able to run/sustain itself, the BGs/FDRs submitted by the applicants would be forfeited to continue the study of the enrolled students/payment of salary of the staff and other costs of running the institute.

It was noticed that No Objection Certificates (NOCs) were issued between December 2012 and June 2013 to Dashmesh Educational Charitable Trust for setting up of Dashmesh College of Nursing in Village Budhera, District Gurgaon with sanctioned intake of 290 students. As per the guidelines, total bank guarantee of ₹ three crore was required. However, NOCs were issued after taking bank guarantee of ₹ one crore only in respect of Post Basic B.Sc/B.Sc in January 2012 and no BG was obtained in respect of additional courses. Thus BG worth Rs.2 crore was short obtained (December 2015). Further the amount of BG was fixed (August 2011) for the basic unit of 40 students in respect of GNM/ANM and 50 students of B.Sc Nursing (Basic and Post Basic)/M.Sc in June 2012. It was observed that no provision was made to increase the amount of BG with the increase in the number of seats for different courses. Thus, due to inadequate amount of the BGs, the department would not be able to provide financial security at the time of failure of the management to run the institute.

The Director, MER Department state during the exit conference that additional amounts of BGs/FDRs were not being obtained for increase in intake capacity of students and the amount was taken as per policy. The reply was not convincing as additional BGs were required for different courses. Further, as the object of BGs was to provide a financial security in the event of the failure of management to run the institute and responsibility falling on the Department, it was necessary to obtain BGs to protect the interest of students.

The department in its written reply stated as under:-

It is intimated that the Nurses Course were allocated to this office in the year 2011 and prior to this the entire of work of Nursing was under DGHS, Sector-6 Panchkula. As pointed out in the above para that the Dashmesh College of Nursing Village Budhera Distt. Gurgaon was sanction intake of 290 students and as per the guidelines and sum of Bank Guarantee of Rs. 3 crore was required. However, NOCs were issued after taking Bank Guarantee of Rs. 1 crore only in respect of Post Basic/B.Sc. Nursing in January 2012 and no bank guarantee was obtained in respect of additional courses/intake capacity i.e. B.Sc. and Post basic nursing (40 to 50) and GNM (60 to 100).

In this regard, it is intimated that additional amount of B.G.s/ FDR were not been obtained for increase intake capacity of the students and the amount was taken as per policy.

The Notification dated 15-06-2012 issued by the Haryana Govt. Health and Medical Department point no. d & e is as under:-

“d) No Objection Certificate /Essentiality Certificate may be granted for 50 seats each for B.Sc./Post Basic Nursing and M.Sc Nursing courses.

e) A bank guarantee amounting to Rs. 1.00 crore may be taken from the society/institution.”

In the above notification there seems no clarity whether Rs. 1 crore is to be accepted as Bank Guarantee for one course or three courses i.e. B.Sc/ Post Basic Nursing and M.Sc. Nursing Courses (ANNEXURE-9). The advice of Finance Department is being taken in this regard vide letter No.DMER/2017/3442 dated 12.10.2017 (ANNEXURE-9 A).

The Committee has recommended that a detailed inquiry be got conducted as to how many Medical Colleges have been granted NOC; details of value of bank guarantee obtained from each college alongwith the actual amount of bank guarantee required as per the guidelines prevailing at that particular point of time; difference of bank guarantee/FDR obtained and required to be obtained from each college and who is responsible for issuing NOC without obtaining proper bank guarantee/FDR. Action taken report be submitted to the Committee within a period of one month.

[28] 2.3.8.1 Implementation of rules, regulations etc. and availability of infrastructure and faculty – Recognition of fake documents:

Paragraph 5 of notification dated 31 August 2009 regarding amendment for NCTE (Recognition, Norms And Procedure) Regulations 2007 provides that the sponsoring body is required to submit online proposal to Regional Office of NCTE with complete details of land, building plan, infrastructure, classrooms, laboratories, library, etc. Thereafter, site inspection is conducted by the Regional Committee of NCTE for opening of a new B.Ed. college. The videography of inspection conducted is required to be done. The State Government and concerned universities are also required to submit their recommendations/comments to the NCTE within a stipulated period. Audit observed that the PCs got recognition in violation of rules and regulations as discussed below:

(c) As per instructions (20 August 2009) of the Health and Medical Education Department, for opening more than one Nursing Schools/Colleges within the same campus, 4 Acre of land was required. Similarly, as per appendix 2 of notification dated 31 August 2009 (NCTE regulations), 2500 sq. Metre (5 Kanal) of land was required for opening a B.Ed. college.

Joint site inspection by audit alongwith the representatives of CDLU of an Institute in Ellenabad (Sirsa) in April 2015 disclosed that a B.Ed. College along with Nursing School and College was running in the same building with total availability of land of 4 acre 0.60 kanal which was sufficient only for running of the Nursing School and College. Total land requirement for these institutions was 4 Acre 5 kanal (Nusing school: 4 Acre and B.Ed college: 5 kanal). Thus, these institutions were not fulfilling the norms of land requirement.

On being pointed out, the CDLU issued (May 2015) show cause notice to the institute for clarification and removal of deficiencies. Further, developments were awaited (December 2015).

The ACS, HE Department agreed during the exit conference to streamline the system of inspections by devising the proper checklists and rationalization and equitable distribution of colleges amongst the State affiliating universities.

The department in its written reply stated as under:-

The inspection of the Haryana School of Nursing, Ellenabad, Sirsa was carried out by the office through the committee constituted by the Government for this purpose. The following members was inspected the said Institute:-

1. SDM of respective Distt.
2. Civil Surgeon of the respective Distt.
3. Tehsildar from Revenue Deptt.
4. Representative from Town and Country Planning
5. Representative from Pollution Control Board
6. Representative from Deptt. Of Public Health
7. Representative from Deptt. Of Urban Local Bodies
8. Representative from District Education Officer.
9. Representative from Deptt. Of Power
10. Representative from Deptt. Of PWD (B&R)
11. Representative from Deptt. Of Architecture
12. Representative from Fire And Saffety Deptt.
13. Accounts Officer any from the above said offices

The above said Inspection was carried out by the team on dated 05.04.2016 and as per the report submitted by the Inspection team, the points in term of land was inspected by the team and found fine and as per the norms of Indian Nursing Council (INC). Further the said land is in the one chunk piece of 04 acre land and specifically earmarked for the Nursing College whereas the inspection committee has not notified any B.Ed college running along with the Nursing College in same premises. The report of Inspection is placed at (ANNEXURE-11).

Letters have been written to The Registrar, Chaudary Devi Lal University, Sirsa, regarding intimating the latest status in this regard through e-mail. Further, reminder has also been issued. The reply is awaited (copy enclosed) (ANNEXURE-12).

The Committee has desired that a detailed inquiry into the matter of an Institute in Ellanabad (Sirsa) as mentioned in the para be got conducted and action taken report be submitted to the Committee within a period of three months.

TECHNICAL EDUCATION DEPARTMENT

[29] 2.3.6.4 Lack of financial and administrative control:

The affiliating Universities were responsible for conducting inspection prior to grant of affiliation and annual inspection to continue the same for succeeding years for academic point of view, but there was no provision to conduct any administrative or financial audit. Further, as per Approval Process Handbook of AICTE, the applicant shall be open to mortgage the land only after receipt of letter of approval (LOA) from AICTE, only for raising the resources for the purpose of development of the institute situated on that land.

Scrutiny of records of KUK showed that SB institute of Engineering and Technology, Fatehpur Pundri (Kaithal) had taken a loan of Rs.13.79 crore as indicated in the balance sheet of the 31 March 2013 from Punjab National Bank after getting the property (building and equipments) mortgaged. The college failed to repay the loan and the bank got the property attached (April 2015) through the Court of Law during the middle of the academic session, jeopardizing the future of 256 students enrolled in various courses. The university, however, made arrangements for shifting of 20 students only in other institutes. Three other students did not apply for examination while one left the studies. Nothing was on record about the fate of the remaining 232 students. Had there been sufficient provisions in the Act, Rules, Regulations, guidelines and ordinances of affiliating universities for proper control over the activities of the institutes, the situation could have been averted.

The ACS, TE Department viewed the matter seriously and stated during the exit conference that the matter would be looked into and appropriate action would be taken.

The department in its written reply stated as under:-

It is submitted that State Technical Universities under the Administrative control of the Department of Technical Education are bound to ensure the Academic Standards laid down by the regulatory bodies as applicable/ State Govt. Instructions/guidelines issued time to time.

The Committee has desired that responsibility for default in the matter be fixed at the earliest possible under intimation of the Committee. Till then the para is kept pending.

[30] 2.3.9.1 Redressal of complaints:

Response to complaints and their proper disposal by the administrative departments/organizations helps not only in better control over the functioning upto the root level but also brings transparency, accountability and effectiveness. No records relating to complaints were made available by any of the departments/ universities. However, details of 44 complaints were provided {UHS: 6, HE (University Branch): 6 and TE: 32}.

Perusal of information received showed that complaint redressal process in the departments was very poor as redressal of complaints was concluded to a logical end only in five cases (HE-1 and TE 4) upto March 2015. However, UHS had concluded all the complaints to a logical end.

The ACSs assured during the exit conference that adequate mechanism would be evolved to streamline the system of redressal of complaints.

The department in its written reply stated as under:-

It is submitted that all the State Technical Universities is being directed to comply with the redressal system adopted by the State Govt. as well as in addition, the Universities may adopt an additional mechanism being evolved to stream line the system of redressal of complaints internally in the University.

The Committee has desired that details of 32 complaints with latest status of each be submitted to the Committee at the earliest.

[31] 3.26 Loss due to injudicious allotment of work:

Allotment of work of construction of Government Polytechnics to RITES without analyzing and comparing the rough cost estimates with Public Works Department (B&R), Haryana resulted in a loss of Rs.1.03 crore:

Government of India (GOI), Ministry of Human Resource Development, launched (January 2009) a scheme "Sub-mission on Polytechnics under coordinated action plan for skill development" under which financial assistance of Rs.12.30 crore (Rs.8.00 crore for construction work and Rs.4.30 crore for machinery equipments for each polytechnics) for setting up Government Polytechnics (GPs) in seven districts was to be provided. The State Government was to provide land for setting up polytechnic free of cost and bear the entire recurring expenditure and non recurring expenditure beyond Rs.12.30 crore.

Scrutiny of the records of the office of Director General, Technical Education (TE), Haryana, Panchkula, showed (July 2014) that seven sites were identified (January 2009) for setting up GPs under the said scheme. But the administrative approval in respect of only four GPs was accorded (March 2010) for Rs.8.00 crore each for construction work (Rs.2.00 crore was released for each GP). Work for establishment of these GPs was initially allotted to the PWD (B&R) in September 2009 as the rates of PWD (B&R) were at lower side but later on keeping in view the good track record of quality of construction and timely completion of earlier projects the work was assigned (March 2010) to the RITES Limited at project cost plus 6.45 *per cent* as Project Management Consultancy (PMC) charges. Advance payment of Rs.8.00 crore for above mentioned works was made in March 2010 to RITES whereas the preliminary cost estimates for the construction of GPs were received in November 2010. Although the rates received from RITES were 30 *per cent* higher than those of PWD (B&R) yet the department went ahead and signed the agreement with RITES in July 2011.

Further, at the instance of the then Principal Secretary, TED, the engagement of RITES as PMC was reviewed in May 2012 and on the plea that the cost estimates were on higher side as compared to the estimates prepared by PWD (B&R) Haryana, Government decided in August 2012 that the work may be executed through the PWD

(B&R) and quality of work may be ensured. Accordingly the RITES was informed about the decision of the Government in August 2012 and asked to refund the amount of Rs.8.00 crore along with interest. The RITES refunded (October 2012) an amount of Rs.6.99 crore after deducting Rs.1.03 crore as PMC fee, stone laying and Notice Inviting Tender publishing charges on the plea that the work was allotted to various agencies in April 2012 by them whereas the work was withdrawn in August 2012.

Thus, the injudicious decision of the department to allot the work to RITES without analyzing and comparing the preliminary cost estimate of RITES and PWD (B&R), Haryana resulted in loss of Rs.1.03 crore.

The Principal Secretary, TED stated (September 2015) that funds of Rs.8.00 crore received from GOI were deposited in the joint account of the department and RITES in March 2010 to avoid lapse of funds/grant. The approval of Finance Department for construction of Polytechnics was obtained in August 2010 and thereafter the agreements were signed in July 2011. It was further stated that the preliminary cost estimates of the projects were prepared by the PWD (B&R) on the basis of plinth area rates which were variable. The reply is not tenable as initially the construction work was allotted to PWD (B&R) in 2009 and advance payment of Rs.8.00 crore was made (March 2010) to RITES without analyzing preliminary cost estimate and executing any agreement just to avoid lapse of funds. Further, the department was already aware in November 2010 that the preliminary cost estimates of RITES were approximately 30 *per cent* higher. Even then, the decision to withdraw the work from RITES was taken only in August 2012.

Despite knowing the fact that PWD (B&R) was a specialized department of the State Government and the preliminary cost estimates were also on lower side, not allotting the work to PWD (B&R) in November 2010, lacked financial prudence. It resulted in loss of Rs.1.03 crore besides delay in construction of GPs.

The department in its written reply stated as under:-

Govt. Polytechnics at Umri (Kurukshetra)/ Jattal (Panipat)/ Dhangar (Fatehabad) and Nanakpur (Panchkula) were selected under the Centrally Sponsored Scheme of MHRD Govt. of India – Setting up of New Govt. Polytechnics in un-served/under served Districts. Land for above said Polytechnic was transferred in favour of Technical Education Department, Haryana. MHRD Govt. of India would provide funds amounting to Rs. 12.30 crore (Rs. 8.00 crore for construction work and Rs. 4.30 crore for machinery equipment etc.) for establishment of these Polytechnics and the remaining cost would be borne by the State Government. Funds / grant-in-aid amounting to Rs.8 crore (Rs. 2 crore per Polytechnic) were released by MHRD Govt. of India for construction of above said Polytechnics in March 2010. It was decided by the State Government to get the construction work of Govt. Polytechnic, Umri/ Jattal/ Dhangar/ Nanakpur through RITES Ltd. at PMC fees @ 6.45% of the project cost and at the same terms and conditions as that of Institutional campus at Rohtak vide letter No. 2632/Engg. dated 25.03.2010 (Annexure-8). It was decided to get the 50,000 sq. ft. constructed area for Rs. 8.00 crore for each Polytechnic. Accordingly, administrative approval of Rs. 8.00 crore was accorded for construction work by

the then Financial Commissioner and Principal Secretary Technical Education, Haryana vide Govt. Endst No. 35/2010-2TE dated 19/23.03.2010 (Annexure-9). The funds amounting to Rs. 8.00 crore as received from MHRD Govt. of India were deposited in the Joint Account of Technical Education Haryana and RITES LTD. in March, 2010. The concurrence of Finance Department, Haryana for assigning PMC services to RITES Ltd. for construction of above said polytechnics was obtained vide their UO No. 79/8/04-4FDII/2191 dated 19.08.2010 (Annexure-10) in this regard. The agreements for above said work were signed between department and RITES Ltd. on 15.07.2011 (Annexure-11). The tenders for these works were invited and finalized for awarding of works by RITES Ltd. as conveyed by RITES Ltd. vide their letter No. CP/DTEH/2012 dated 20.04.2012 (Annexure-12). Mean while it was decided by the State Govt. to get these works executed through PWD B & R Haryana vide orders dated 09.08.2012 (Annexure-13). Consequently, the works were withdrawn from RITES Ltd. and assigned to PWD B&R Haryana again. RITES Ltd. has deducted Rs. 102.78 lakh as PMC fees on account of preparation of layout plans / drawings / tendered documents etc. for above said works. The matter was taken up with Chairman & Managing Director of RITES Ltd. against unilateral deduction of 102.78 lakh.

The detailed reply/justification in view of queries raised by the Principal Accountant General Haryana is as under:-

Funds/Grant of Rs. 8.00 crore as received from MHRD Govt. of India were deposited in the Joint Account of Technical Education Haryana and RITES LTD. in March, 2010 so as to avoid lapse of funds/grant release by MHRD Govt. of India under the scheme- Setting up of New Polytechnics in un-served/under served districts in the state. The interest accrued on the deposited funds has been credited in the joint account of the department and RITES Ltd.

The approval of Finance Department Haryana was obtained for Execution of construction work of above said Polytechnics through RITES Ltd as conveyed vide their U.O No.79/8/04-4FDII/2191 dated 19.8.2010 (Annexure-10). Thereafter, the agreements with RITES Ltd. were signed as approved on 15.7.2011.

Accordingly, conceptual plans / drawings / design, etc. were prepared by RITES Ltd. and the construction work of these Polytechnics were allotted to the contractors in April 2012.

However, it was decided by the State Govt. to get these works executed through PWD B & R Haryana vide orders dated 09.08.2012 (Annexure-13). Consequently, the works were withdrawn from RITES Ltd. and assigned to PWD B&R Haryana.

Funds amounting to Rs.102.78 lakh has been deducted by RITES Ltd. as PMC Fees on account of preparation of Lay out plan & drawings / tender documents / NIT Publishing / Foundation stone laying etc. and the same has been justified by RITES Ltd.

In this regard, it is submitted that it may not be feasible to analyze the detailed estimate of any project properly without preparation of site survey plan, Geo- Technical Study, structural design and detailed drawings, etc. The rough cost estimate of a project is prepared only on the basis plinth area rates which are variable. The detailed structural design and drawings are prepared only after allotment of work to the concerned agency / organization. Moreover, detailed estimates are prepared on the basis of relevant Schedule of Rates and Specifications as applicable in the different States or Central Government. PWD B&R Haryana prepares the rough cost estimate on the basis of relevant Haryana Schedule of Rates (HSR) and specifications. However, rough cost estimate by RITES Ltd. have been prepared on the basis of Schedule of Rates. The deduction of Rs. 102.78 lacs made by M/s RITES Ltd. On account of preparation of conceptual plans/drawings/tender documents for Instt. Of Govt. Polytechnic Umri (Kurukshetra) Jattal (Panipat), Dhangar (Fatehabad) and Nanakpur (Panchkula) is not justified. These works have been executed through PWD B&R Haryana as per discussion of the State Govt. vide order dated 09.08.2012. In view of aforesaid position, PAC is requested to drop this para.

The Committee has desired that matter be got inquired into thoroughly and a copy of the inquiry report be submitted to the Committee within a period of two months.

ANIMAL HUSBANDRY AND DAIRYING DEPARTMENT

[32] 3.1 Veterinary infrastructure and its utilization:

Animal Husbandry and Dairying Department failed to create infrastructure for providing veterinary services despite availability of funds. Modernization project was closed without achieving laid down objectives. 19 mobile diagnostic laboratory vans, after incurring expenditure of Rs.1.79 crore remained unutilized due to not purchasing diagnostic equipment. Irregularities were noticed in running of Pet Clinic and there was under utilisation of veterinary infrastructure:

There were 2,798 veterinary institutions in the State, 942 Government Veterinary Hospitals (GVH), 1,813 Government Veterinary Dispensaries (GVD), four Poly Clinics and 39 other institutions, as of March 2015.

During 2011-15, the department had undertaken the work of up-gradation and modernization of veterinary infrastructure including GVH, GVD, Polyclinics and Mobile vans by taking loans from National Bank for Agriculture and Rural Development (NABARD) under Rural Infrastructure Development Fund (RIDF) and; grants under Rashtriya Krishi Vikas Yojna (RKVY). An expenditure of 50.75 crore was incurred under four schemes against the total project outlay of 93.86 crore during 2011-15.

The records relating to the period 2011-15 were test-checked in the offices of Director General (DG), Animal Husbandry and Dairying Department (AHD) at Panchkula and eight Deputy Directors (DDs) at district level selected on the basis of expenditure by adopting Probability to Proportionate to size (PPS) without replacement method during January 2015 to April 2015 with the objective to assess efficiency in creation of veterinary infrastructure and its effective utilization.

Major shortcomings noticed during audit are discussed in succeeding paragraphs:

(i) Closure of modernization project under RIDF XVI without achieving objectives:

Rs. As per project approved (September 2010) by State Government, 250 GVHs and 300 GVDs were to be modernized by providing furniture and medical equipment of **Rs.20.00** crore, which was to be completed by March 2013. Scrutiny of records in the office of DG, AHD, showed that the department purchased furniture of **Rs.4.09** crore and Medical equipment for **Rs.3.72** crore during March 2011 to March 2012. As per completion report issued in December 2014, the project had been completed in all respects and no balance work in respect of clinical and diagnostic equipment was pending. However, Audit scrutiny of records showed that necessary equipment and diagnostic tools viz. Refrigerators, Castrators and auto analysers etc. were not purchased. Thus, non procurement of necessary equipment affected the testing and analysis of samples and forfeited the basic purpose of modernization and improvement of GVHs/ GVDs.

The ACS stated (December 2015) that only 17 Auto analysers were purchased instead of required 250 Auto analysers due to higher cost and one instrument was sufficient for use in the entire district because of the high-throughput nature of these instruments. It was further stated that most of the equipment/instruments required for the strengthening of GVHs/GVDs were supplied to these institutions. The reply was not tenable as the scrutiny of the records (December 2015) of DDs, District Disease Diagnostic Lab Kaithal, Hisar and Rohtak showed that the all the three Auto Analysers, were lying unused in the laboratory due to non-supply of supporting instruments like necessary kits, laptop etc. as a result major clinical tests of blood could not be done (December 2015). In Sonapat district, only 35 samples have been analysed during 2014-15 through Auto Analyser, thereafter, no tests were being conducted due to non-availability of testing kits. Test check of nine GVHs and GVDs of these districts showed that the necessary equipment/ instruments/furniture items were not supplied to them. Thus, non- procurement of equipment/instruments defeated the basic purpose of modernization and improvement of GVHs/ GVDs even though support from RIDF was available.

The department in its written reply stated as under:-

For the modernization of 250 Govt. Veterinary Hospitals and 300 Govt. Veterinary Dispensary a project proposal for funding was approved by NABARD under RIDF-XVI. vide letter dated 29.9.2010. This project was to be completed by 31.3.2013. As per the project equipments to the tune of Rs.15.50 crores (Rs. 14.00 crores for GVHs and Rs.1.50 crores for GVDs) were to be supplied to 250 GVHs and 300 GVDs. Similarly, furniture for a total amount of Rs.4.50 crores (Rs.3.00 crore for GVHs and Rs.1.50 crore for GVDs) was to be supplied to these institutions. Out of this a total amount of Rs.711.81 lac (Rs.372.00 lac on the purchase of equipments and Rs.409.11 lac on the purchase of furniture) has actually been utilised by the department.

1. The reasons for not utilising the total amount of Rs. 20.00 crores are explained as follow :-

(i) The cost of some of the items at the time of formulation of the project was estimated on higher side as is evident from the following table:-

Sr No.	Items	Per unit cost as per the project	Per Unit actual cost	Difference	Total difference (Rs. Lac)
F)	Equipments				
1	30 kg Weighing machine	6000	4000	2000	10.75
2	Electronic Weighing Machine	6000	3000	3000	16.34
3	Pathological Binocular Microscopes	17500	14200	3300	9.30
4	Electronic Centrifuge Machine	17000	6000	11000	27.28
5	Dressing Drum	2000	800	1200	6.15
	Total				69.82

(ii) Under this project provision @ Rs. 3.25 lac per Auto Analyser was made for the supply of one Auto Analyser with Accessories in each of 250 GVHs for which an amount of Rs. 812.50 lac was made in the Project cost. This equipment is required to test the minerals like calcium, phosphorus, magnesium, zinc, manganese, iron etc. in the blood serum of animals. A process to purchase these analysers was initiated and it was noticed that cost of one such auto analyser along with its accessories was Rs. 6.725 lac which was on a very high side on the basis of which for the purchase of 250 analysers an amount of Rs. 16.81 crore was required. Keeping this cost and actual usage of the equipment in view, the department initially purchased 17 such analysers on trial basis and were supplied to the district level laboratories. After purchase of this equipment, it was realised that the equipment can be used in the dust free environment and one instrument can be utilized for the whole district because of the high throughput nature of these instruments. That is why the department deferred the purchase under this project due to which there were major savings in the project.

(iii) The alleged amount of Rs. 1.88 crores was actually spent on the purchase of furniture but inadvertently while issuing the sanction order for the payment the words medicine remained written on these orders. The Director, Supplies & Disposal, Haryana, Chandigarh, vide memo No. 283/HR/RC/G-I/2010-2011/2506, dated 29.03.2011 finalized the rate contract for the purchase of Hospital furniture. Two firms namely M/s Chandigarh Industries, Ram Darbar, Industrial Area, Phase-II, Chandigarh-16002 and M/s Surgicoim mediequip Pvt. Ltd., 1701-04, HSIDC Industrial Estate, Rai, District: Sonapat, Haryana-131029. On the basis of this rate contract, supply orders were issued to these firms vide No. 6403/PC/RIDF dated 29.08.2011 and order No. 6339 /PC/RIDF dated 29.08.2011 copies of which have already been supply to the Audit. As per the rate contract finalised by the Supplies and Disposal Department, Haryana billing for the indented material was to be done by M/s Shri Enterprises, SCF-18, 2nd floor, Opposite Traffic Park, Rally, Panchkula on the basis of which payment against the bills raised by this firm against the Supply orders has been made to it as is evident from the sanctions pointed out the Audit. In this way the amount approved for the purchase of the furniture has been utilised on the purchase of furniture and not on the purchase of medicine as alleged in this part of the para.

Due to the reasons explained above, against a project cost of Rs. 15.50 crores for equipments and Rs. 4.50 crores for furniture an amount of Rs.372.00 and 409.11 lac respectively has actually been spent on the strengthening of these Veterinary Institutions which amounts to Rs.781.11 lac. Most of the equipments / instruments required for the strengthening of a Govt. Veterinary Hospital / Dispensary were supplied to these institutions.

So far as the submission of Project Completion Report is concerned, the same has been sent to the NABARD authorities vide this office memo.No.7070 P1/RIDF-XVI dated 13.2.2015 as a matter of routine. PCRs of RIDF-X and RIDF XIV were also sent to NABARD by the department. As NABARD authorities did not raise any observation on the earlier PCRs which were directly sent to them by the department, so the Project Completion Report of this Project was sent to NABARD copy of which has already been provided to the Audit authorities.

The Committee has desired that a district-wise detailed report with regard to this modernization project mentioning therein the infrastructure created, equipments purchased, their utilization upto what extent and as whether the objectives of this modernization project are being achieved or not, be submitted to the Committee and Principal Accountant General, Haryana for consideration at the earliest possible.

[33] 3.1 (ii) Incomplete projects under RIDF XVI-2 and RIDF XVII:

The State Government approved projects, for Rs.35.61 crore and Rs.33 crore for reconstruction of 79 GVHs, 103 GVDs and construction of two polyclinics in March 2011 and March 2012 respectively. Both the projects were to be completed by March 2014 and March 2015 respectively by taking loan of Rs.54.25 crore from NABARD, Government of India (GOI) grant of Rs.11.50 crore and Rs.2.86 crore from state funds. The work for reconstruction/ construction was executed through Public Works Department (Building & Roads) (PWD (B&R)) and Haryana Police Housing Corporation (HPHC) and funds were allotted between March 2011 and July 2014. Targets and achievements of GVHs, GVD and Polyclinics are given below in table:

Exe- cuting Age- ncy	Funds allotted (Rs. in crore)	Expen- diture during 2011-15 (Rs. in crore)	Target		Achieve- ment		Balance		Funds allotted (Rs. in crore)	Expen- diture during 2011-15 (Rs. in crore)	Target		Achieve- ment		Balance	
			GVH	GVD	GVH	GVD	GVH	GVD			GVH	PC	GVH	PC	GVH	PC
PWD (B&R)	13.31	12.95	33	10	27	08	6	2	6.00	9.41	-	2	-	2	-	-
HP HC	5.76	8.09	-	25	-	24	-	1	12.69	11.30	44	-	33	-	11	-
Total	19.07	21.04	33	35	27	32	6	3	18.69	20.71	44⁸	2	33	2	11	-

Source: - Information supplied by the AHD Department.

(a) Scrutiny of records relating to works under RIDF-XVI-2 showed that reconstruction work was discontinued in 68 GVDs due to non-receipt of Rs.5.72 crore from GOI. Out of 43 works (33 GVH and 10 GVD) allotted to PWD (B&R), 35 works (27 GVH and 8 GVD) had been completed after incurring an expenditure of Rs.12.95 crore out of available Rs.13.31 crore. Construction work in one GVH (Sayana-Narnaul) was under process. Though the tendering process for balance seven works (five GVHs and two GVDs) had been initiated but sufficient funds for these balance works were not available with the executing agency. HPHC had also not taken up work in one GVD.

Hence, against the reconstruction of 33 GVHs and 103 GVDs (35 GVDs+68 GVDs) only 27 GVHs (81 per cent) and 32 GVDs (31 per cent) have been reconstructed as of December 2015. As a result the beneficiaries remained deprived of the desired benefits of the scheme.

The ACS stated (December 2015) that due to non-release of Central share amounting to Rs.5.72 crore, execution of works were delayed/ dropped. However, veterinary health and breeding services to the beneficiaries were being provided through veterinary institutions housed in alternative sites nearby. The reply was not tenable as the GOI did not release the funds due to submission of incomplete utilization certificate (UC). Further, the veterinary services could not be carried out from the dilapidated infrastructure (December 2015).

The department in its written reply stated as under:

For the construction of the buildings of 33 GVHs and 103 GVDs, a project for Rs.35.61 crores was submitted to NABARD for funding which included Rs.22.90 crores as loan from NABARD, Rs.11.50 crores from GOI and Rs.1.21 crores as State share. The Government of India against its share of Rs.11.50 crores have released an amount of Rs.5.82 crores Against this amount Utilisation certificates for (Rs.5.78 crores (Rs.1.80. and Rs.3.98 crores) were sent to the Government of India vide memo.No.1587 dated 16-09-2010. and No 3741 dated 27-06-12 respectively which shows that Rs.5.78 crores has been utilised as GOI share. Work for the construction of 35 GVD's and 33 GVH's was allotted to the PWD (B&R), Haryana and Haryana Police Housing Corporation, Panchkula. Against this work, buildings of 33 GVDs and 28 GVHs have been completed. Thus work for the construction of the buildings of 68 GVDs which could not be under taken for want of funds from the Government of India. Moreover, the rough cost estimate of construction of a GVD was escalated from Rs. 24.00 lac to Rs. 35.12 lac by PWD B&R and Rs. 34.47 lac by Haryana Police Housing Corporation. The projected cost as per the proposal was Rs. 16.32 crores and after escalation the cost would have been Rs. 23.44 crores leading to an extra burden of Rs. 7.12 crores on state exchequer if the construction of these 68 GVDs are to be carried out. It was therefore decided that the construction work of these 68 Govt. Veterinary Dispensaries should be dropped under RIDF-XVI for which the approval of Standing Finance Committee (SFC) was obtained in its meeting held on 14.5.2015. A copy of the Minutes of the meeting of the SFC held on 14.5.2015 is enclosed.

The observation of the Audit that the beneficiaries remained deprived of the benefit of the schemes is not tenable as the facilities of veterinary health and breeding services are regularly being provided to the farmers through these veterinary institutions housed in alternate sites nearby and non construction of the buildings did not effect these services.

Incomplete works due to non-transfer of funds to executing agencies.

The Committee has desired that the utilization certificates which have claimed to have already been submitted, be again submitted to and reconciled in the office of Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

ARCHAEOLOGY AND MUSEUMS DEPARTMENT

[34] 3.2 Delay in construction of museum and office building and non achievement of the objective of the department:

Failure of the department in constructing a museum and office building despite availability of land and funds, defeated the basic objective of having a museum for preservation and public display of antiquities. Besides, department suffered a loss of interest of Rs.85.65 lakh and paid avoidable rent of Rs.56.26 lakh:

The main objective of Archeology and Museums Department is to conduct archeological excavations, protect and conserve ancient and historical monuments, acquisition, chemical preservation and documentation of antiquities and art objects and setting up of museum for displaying ancient objects to create awareness of ancient heritage.

With a view to protect, preserve and display the archeological wealth, by constructing a State level museum alongwith offices, the Director, Archaeology and Museums, Haryana purchased (August 1996) a two acres plot at a cost of Rs.24.23 lakh in Sector 5, Panchkula from Haryana Urban Development Authority. The State Government accorded administrative approval (March 2001) for Rs.92.40 lakh for construction of State Archaeological Museum by Haryana Tourism Corporation (HTC). An amount of Rs.92.40 lakh was deposited (March 2001) with HTC for construction works. Subsequently in April 2003, the Government reconsidered the decision to construct the museum at Panchkula considering its location at the extreme corner of the State and instead decided to set up the State Archaeological Museum at Kurukshetra being an historical place and is also an upcoming tourist attraction. However, the land provided by the Tourism Department at Kurukshetra was reportedly not found suitable for setting up the museum. Thereafter in a meeting held under the Chairmanship of Chief Secretary, Haryana (December 2007), it was again decided to utilise the already purchased plot in Sector 5, Panchkula for construction of the museum. Tenders for architectural designs of building were invited by the Department in July 2008 and in the meeting held under the chairmanship of Chief Secretary, Haryana (July 2009) it was decided to go ahead with the design submitted by the firm with some modifications. The firm submitted budgetary estimates and modified drawings to the department in March 2010. However, no action was taken upto November 2011, when Principal Secretary, Archaeology and Museums Department submitted a proposal to Chief Secretary for fixing of date and time for approval of estimated cost with modified drawing etc. Chief Secretary opined that the matter may be decided by the Administrative Department. The issue however, remained undecided as of December 2015.

Scrutiny of records (January 2015) of Director, Archaeology and Museums Department showed that amount of Rs.92.40 lakh given to the HTC in March 2001 was received back in June 2012 after a lapse of more than 11 years. The department in August 2012 asked the HTC for payment of interest on the amount deposited with them as per Government instructions (March 2011), but interest of Rs.85.65 lakh had not been paid by the HTC so far (August 2015).

The department continued to function from various Government and private buildings from April 2001 to December 2015 and an expenditure of Rs. 56.26 lakh was incurred on account of rent of private buildings.

Rule 15.16 of Punjab Financial Rules (PFR) (Volume I) prescribed that physical verification of all stores should be made at least once in a year. The department had about 620 stone sculptures, 17,778 silver, bullions and copper coins and 571 gold, silver, copper ornaments and semi precious stones and these old antiquities and other historical articles have been kept in the store room of these buildings without conducting any regular/periodical physical verification as prescribed in Rule 15.16 of PFR (Volume I). Though, six shifting of the buildings have taken place between April 2001 to December 2015, yet regular annual physical verification of valuable antiquities and historical articles was not being done and many items were lying exposed in the storeroom, susceptible to theft, breakage and deterioration.

Further section 14 of Antiquities and Art Treasures Act, 1972 provides for registration of antiquities to preserve such objects within India for the better appreciation of the cultural heritage of India. Every person who owns controls or is in possession of any antiquity shall register such antiquity before the registration officer. Whenever any person (Section 17) transfers the ownership, control or possession of any antiquity, such person shall intimate the fact of such transfer to the registering officer. It was noticed that the department had issued 5,359 registration certificates for art and antiquities upto June 2015, but there was no system in the department to ensure that the registered antiquities existed with the owner as on date.

Thus, failure of the department in constructing a museum and office building despite availability of land and funds, defeated the basic objective of having a museum for preservation and public display of antiquities. Besides, Department suffered a loss of interest of Rs.85.65 lakh on funds of Rs.92.40 lakh, which remained blocked for 11 years and also made an avoidable payment on rent of Rs.56.26 lakh. Further, by not conducting periodic and regular physical verification of items in store as also of registered antique items, there was no assurance of complete and safe custody of these antiquities and historical articles making them vulnerable to loss.

Chief Secretary (ACS), Archeology and Museum department stated (August 2015) that construction of museum and combined office building was delayed due to transfer of museum site (in 2003) to Kurukshetra and again to Panchkula in September 2007 and non approval of drawings and designs of the building which remained under process at various levels of Government and the amount sanctioned for construction of building could not be utilized. ACS further replied that proper physical verification of these articles was not conducted as the post of archeologist remained vacant. Physical verification will be conducted as and when the post is filled up. However the items were verified at the time of handing over and taking over charge at the time of retirement of the official concerned. The facts remains that the museum and office building was not constructed despite availability of land and funds besides, physical verification of antiquities and historical articles was also not conducted. Further, the reply regarding conducting of physical verification at the time of handing over and taking over the charge is not tenable as it cannot be treated as physical verification of antiquities and historical articles.

The department in its written reply stated as under:-

Archaeology and Museums Department of Haryana is a premier Department for archaeological research, exploration and protection of cultural heritage of the State. The Department is also involved in setting up State and Zonal museums. The Department also organizes exhibitions from time to time and sells plaster cast replicas of ancient sculptures at very nominal rates so as to acquaint the general public about our ancient archaeological heritage. The Department has 30 State protected monuments and sites, 5 Zonal Museums and 1 Site Museum. These are being maintained under "The Punjab Ancient Historical Monuments and Archaeological Sites and Remains Act, 1964."

The department purchased 2 acre plot to setup the State Archaeological museum from HUDA after paying Rs. 24.23 lakhs. In 2001, Rs. 92.40 lakhs was paid to Haryana tourism for the construction of State Museum. In 2001, the office was shifted to Kurukshetra from Panchkula as per order by Govt. It was decided by the Govt. to set up the State Archaeological Museum in Kurukshetra being a historical place. Again, the office was shifted back to Panchkula from Kurukshetra by the Govt. It was decided in the meeting held on Dt. 11.9.2007 under the chairmanship of Hon'ble CM that, the plot of 2 acre which is already in possession of Archaeology department may be used to setup museum of State Archaeology and Archives Department and for the office use. It was decided in the meeting held on 5.12.2007, under the chairmanship of Chief Secretary that Museums and office of Archaeology and Archives department will be setup in Panchkula and their construction work will be carried out by PWD (B&R). The amount which was given to Tourism Department will be return back to Archaeology Department and the tender for the Architectural Design of the Museum will be called in association of the Tourism department and Chief Architect Haryana. Panel of approved architect will be collected from Chief Architect, Haryana and Tourism Department Haryana. Final decision on tender will be taken by the committee constituted under the Chairmanship of Chief Secretary. On dt. 25.01.2008 tender were called to prepare the design and map of museum by the department after receiving the panel of approved architect from Chief Architect, Haryana and Tourism Department Haryana. After the presentation of architect on design and bids in the meeting held on 15.07.2009 under the Chairmanship of Chief Secretary, the design submitted by CM. Sapra and Associates were approved with sum alterations. Budget estimate and amended drawings/decision submitted by the firm in 2010. The case was submitted to Chief Secretary to fix the date of meeting to be held to take the final decision for the approval of amended design of Museum. On which Chief Secretary passed order that administrative department take decision at their own level. During this period the department also requested to Haryana tourism to return the amount of Rs. 92.40 lacs. (Which was given to Haryana Tourism) as per decision taken in the meeting held on 05.12.2007. The department issued many reminders. The amount of Rs.92.40 lac was return back by Haryana Tourism in June, 2012. The department also issued letter on dated 21.8.2012, 25.10.2012, 14.01.2013, 24.06.2013, 11.02.2014, 07.11.2014, 15.05.2015,

26.04.2016 to deposit the interest of Rs.92.40 lac but no interest has been paid till date by the Tourism department on dated 9.8.2016, Tourism Department informed that amount of Rs. 92.40 lac was paid for the construction of Museum in 2001. However instructions vide which the Govt. has advised to pay 6% interest on unspent money to the concerned department was issued on dated 9.3.2011, hence not applied. Private Building were taken on rent for office use after getting the prior approval of Hon'ble C.M. & also NOC for P.W.D.

In regarding to deposit the interest of 92.40 lac, Haryana tourism informed vide their letter dated 9-08-16 that amount of 92.40 lac was paid for the construction of museum in 2001, however instruction vide which the government has advised to pay 6% interest on unspent amount to the concerned department was issued on dated 9-3-2011 hence not applied in this case. The matter of interest will be sent on the concerned file to Finance Department for their advice.

The Department had paid on account of Rs. 57.18 Lac as rent w.e.f. 01.04.2001 to 31.03.2014 due to non construction of State Museums which is also to be used for office purpose. The charge of the antiquities remained with those officer/official who had the knowledge of antiquities and during the retirement /transfer or at the time of shifting of office, the antiquities were shifted under the presence of respective officer incharge. The process of handing over/taking over of the antiquities at the time of retirement of the concerned officer who were the incharge of antiquities signifies that all antiquities are taken by the successor after physically verification. But in 2014, at the time of last charge of antiquities handover by Smt. Sarojbala, Assistant Archaeologist to those employees who does not have knowledge of antiquities as all the concerned technical post were vacant. Hence all the antiquities are sealed and kept in store room. The department has done the registration work as per advice and guidance of Government of India under 100% Central Sponsored Scheme "Antiquities And Art Treasures Act 1972" till July 2012. The information was given on time to time to Archaeological Survey of India, Govt. of India. The Govt. of India does not arise any objection. The registration work is not being done since 2013 as the Govt. of India does not approve the posts and funds under 100% centrally Sponsored Scheme "The Antiquities And Art Treasures Act 1972". All record related to this was handover to Archaeological Survey Of India. Now the registration work is being done by Archaeological Survey of India, Govt. of India. The case remained pending w.e.f 2011 to September 2014 on the level of Hon'ble C.M. for the approval of map/design of Museum to be constructed on the plot at Panchkula. The Department has paid rent due to Non availability of Govt. Building for office use and Museum purpose. In 2014, the matter was again submitted to officers and now the matter is under process for decision of competent authority regarding setup of museum in sector 5 Panchkula and approval of its design. Provision of 20 crore has been made by the Department in Plan Scheme "Building Archaeology" for the year 2016-17 in Capital side for the construction of State/Zonal/Site museums. All technical posts of group B and C group (who have knowledge of antiquities) are vacant at this time for which requisition has already been sent to HPSC/HSSC. The process of physical verification will be carried out after the filling up the vacant posts.

In regarding to deposit the interest of 92.40 lac, Haryana tourism informed vide their letter dated 9-08-16 that amount of 92.40 lac was paid for the construction of museum in 2001, however instruction vide which the government has advised to pay 6% interest on unspent amount to the concerned department was issued on dated 9-3-2011 hence not applied in this case. The matter of interest will be sent on the concerned file to Finance Department for their advice.

The Committee has desired that the details of antiquities such as number of antiquities, their place existing including the name of the owner(s) be submitted to the Committee within a period of ten months.

SCHOOL EDUCATION DEPARTMENT

[35] 3.3 Non-recovery of stipend amount from ineligible students:

Education Department had not recovered stipend amounting to Rs.2.51 crore from ineligible students despite the orders of the Punjab and Haryana High Court:

The State Government launched (March 2009) a scheme for welfare of school children belonging to Below Poverty Line (BPL) and Backward Classes families. Under the scheme, monthly stipend was to be paid to students of these categories from class 1 to 12 at different rates. However, a huge problem was created by issuance of BPL cards to ineligible persons and the matter went into litigation.

Name of Class	Rate of stipend per month for Girls (Rs.)	Rate of stipend per month for Boys (Rs.)
Class 1 to 5	150	75
Class 6 to 8	200	100
Class 9 to 12	300	150
Class 11-12 (for science students only)	400	200

On issuance of directions by Punjab and Haryana High Court (CWP No. 1581 of 2010) , Joint Director, Rural Development Department (RDD) gave an affidavit before the High Court on 23 November 2011 in which it was assured that directions would be issued to all the Deputy Commissioners to cancel BPL cards of all those who had provided wrong information and to recover the amount involved in the concessions/ facilities availed by them; in cases of non-existent persons, recovery would be made from the concerned officials or persons using BPL card for personal benefits and criminal proceeding would also be launched in such cases. Punjab and Haryana High Court decided the case on 25 November 2011 and directed the State Government for compliance within a period of three months from the date of receipt of copy of the orders and compliance report was to be placed on the record of the case on or before 31 March 2012.

Directorate, Secondary Education (DSE) directed (October 2013) all the District Education Officers to supply the information regarding scholarships given to students belonging to the those BPL category households which were found ineligible during the survey of RDD. Subsequent reminders were issued thereon from time to time during October 2013-March 2014. Scrutiny of records (September 2014) of the DSE and five test checked districts showed that an amount of Rs.2.51 crore was paid to 7,745 ineligible BPL students as scholarships during 2009-13. However, the Department failed to recover the amount of Rs.2.51 crore from ineligible students despite lapse of nearly four years.

Thus, lack of action by the department and failure to comply with the orders of the High Court, stipend amounting to Rs.2.51 crore, in five test checked districts, has remained unrecovered from ineligible students, even after lapse of nearly four years. Though, there was routine procedural compliance in terms of issuing instructions to the DEO's to effect recoveries, the very fact that no recovery has been effected so far,

indicates the lack of robust internal control mechanism of the department as a result of which recovery could not be made even after a period of more than four years and despite the direction of High Court.

Director Secondary Education, Haryana stated (September 2015) that all the DEOs had been directed from time to time to make the recovery of stipend from the ineligible students. As regards initiation of criminal proceedings against the officers/officials the department informed that disciplinary action would be taken against the officer/official of the field office who had shown negligence.

The matter was referred to Principal Secretary to Government of Haryana, Education department in July 2015 and further reminder was issued in September 2015. Reply was awaited (January 2016).

The department in its written reply stated as under:-

In this regard it is submitted that in the CAG Report under reference a sum of Rs.2.51 crore was to be recovered from the ineligible BPL Student of total 5 districts (Jind, Kaithal, Panchkula, Bhiwani and Rewari) in the State of Haryana. Department took initiative to recover the whole amount of Monthly Stipend from ineligible BPL Students in all the districts of the State of Haryana. As the recovery is not being effected due to many reasons from the students and the complete information could not be available at the Directorate even after restless efforts by the officer of the Departments. On the basis of information received from the field offices only a sum of Rs. 9,89,294/- has been recovered so far. Actual picture of the recovery from all the districts in the state of Haryana in the tabulated form is placed at Annexure 'A-II'.

Keeping in view the position explained above, para may kindly be dropped.

The Committee has desired that if it is not possible to recover the stipend amount from the students, the matter be taken up with the Finance Department to get this outstanding amount written off under intimation of the Committee within a period of one month.

[36] 3.5 Misappropriations, losses, defalcations, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 *ibid*, the cases or defalcations and losses are required to be reported to the Principal Accountant General (A&E).

State Government reported 120 cases of misappropriation, defalcation, etc. involving Government money amounting to Rs.1.50 crore on which final action was pending as of June 2015. The department-wise break up of pending cases and age-wise analysis is given in Appendix 3.5 and nature of these cases is given in Appendix 3.6. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss as emerged from these appendices is summarized in Table 3.4.

Appendix 3.5**(Figures in bracket indicate Rs. In lakh)**

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	1 (6.5)	-	-	3 (3.22)	-	4 (9.72)
2.	Education	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	3 (1.65)	5 (1.53)	17 (7.45)
3.	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4.	Forest Department	-	-	1 (0.92)	6 (10.48)	2 (0.71)	6 (1.11)	15 (13.22)
5.	Medical	-	1 (0.00)	2 (2.04)	1 (1.50)	2 (11.92)s	-	6 (15.46)
6.	Technical Education	-	-	6 (30.67)	-	-	1 (0.02)	7 (30.69)
7.	Revenue Department	-	-	1 (9.280)	-	-	-	1 (9.28)
8.	Police	1 (13.99)	1 (3.79)	-	-	-	-	2 (17.78)
9.	Sports and Youth Welfare	-	-	1 (0.87)	-	-	-	1 (0.87)
10.	Women and Child Welfare	1 (3.12)	-	-	-	-	-	1 (3.12)S
11.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
12.	Building and Roads	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
13.	Public Health	4 (2.36)	7 (17.03)	-	-	-	-	11 19.39)
14 .	Irrigation	2 (0.00)	14 (7.00)	6 (1.25)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		11 (24.20)	28 (39.47)	22 (47.62)	14 (15.89)	17 (17.75)	28 (5.33)	120 (150.26)

Out of the total loss cases, 62 per cent cases related to theft of Government money/store. Further, in respect of 50 per cent cases of losses, departmental action had not been finalized and 29 per cent cases were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of

120 cases of losses due to theft/misappropriation etc., 109 cases were more than 5 years old including 28 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also failed to take timely action against the officers/officials at fault.

The department in its written reply stated as under:-

It is submitted that out of total 17 pending cases involving an amount of Rs. 7.45 lacs, 6 cases have been adjusted/closed in books of the Principal Accountant General Haryana after seeking necessary write off sanction from the Finance Department. Presently 11 cases involving an amount of Rs. 439485.50/- are still to be closed in the books of the Principal Accountant General Haryana for which necessary action is being taken by the department. Latest position of 11 cases is placed at Annexure 'A-III'.

Keeping in view the position explained above, para may kindly be dropped.

ANNEXURE-A-III

CASE-WISE PROGRESS REPORT IN R/O 11 PENDING CASES OF MISAPPROPRIATION, LOSSES AND DEFAULTATION

Sr. No.	Amount (in Rs.)	Title of the case	Progress/Status
1.	1448/-	Loss due to theft on 10.6.1999 in DIET Madina (Rohtak)	<i>The write off sanction in this case vide FD Memo. No. 60/105/2006-3 FD-II/17359 dated 22.9.2014 has been obtained by the department and the PAG Office was requested to drop/close the case in his books vide department letter No. 1/6-1999 A&A (4) dated 06.01.2015. The information from the PAG office is still awaited and action will be taken accordingly.</i>
2.	90000/-	Loss due to theft of computers in GSSS, Baspadkama (Gurgaon)	<i>The department suffered no loss in this matter as the computers stolen were the property of the TATA INFOTECH COMPANY. The case has been sent to the Principal Accountant General, Haryana vide Memo No. 11/8-2002 A&A (2) dated 22.9.2016 for closure of the case in their books.</i>
3.	6377/-	Loss due to theft in GHS, Gudha (Jhajjar)	<i>The recovery in the matter has been made from the delinquent officials and the case has been sent to the Principal Accountant General, Haryana vide Memo No. 11/1-2004 A&A (4) dated 22.9.2016 for closure of the case in their books vide letter No. 11/1-2004 A&A (2) dated 22.9.2016.</i>

4.	50000/-	Loss due to theft of computers in GGHS, Devban (Kaithal)	As per agreement with the CORE COMPANY the loss due to theft of computers will be made good by company itself. The company did not install the new computers in the school and hence the department deducted the worth of the computers stolen from the amount admissible to the company. Thus, department suffered no loss in this case hence the case is being sent to the Principal Accountant General, Haryana for closure of the case in their books.
5.	86425.50/-	Loss due to embezzlement in Govt. High School, Silana (Sonapat)	The correspondence of the PAG Haryana vide its letter fofu;ksx ,oa foÙk ys[kk@gkfu&15@2015&16@119&21 dated 20.5.2015 is directly being done with the Head Master of the School concerned in this regard. The matter is under process and will be resolved soon under intimation to the Public Accounts Committee.
6.	52902/-	The loss due to embezzlement by Sh. Shardha Ram, Clerk, GSSS, Jasana (Faridabad).	Case is returned by the Finance Department with some observations and the same will be attended by the Department soon.
7.	65411/-	Loss due to the theft of the Salary in GSSS, Bahin (Faridabad)	Case is returned by the Finance Department with some observations and the same will be attended by the Department soon.
8.	46575/-	Loss due to the loot of the Salary for the months of July, 1991 in Govt. High School, Lukhi (Rewari)	Case is returned by the Finance Department with some observations and the same will be attended by the Department soon.
9.	40347/-	Loss due to theft of the Salary of the Staff in Govt. Middle School, Bhaini Kalan (Karnal)	Case is returned by the Finance Department with some observations and the same will be attended by the Department soon.

10.		Loss due to theft of Computers in GSSS, Dhankot (Gurgaon)	Matter is under process. Efforts are being made by the department under the guidance of Finance Department and the PAG Office. It is assured that the loss amount will be adjusted in the books of PAG under intimation to the Public Accounts Committee.
11.		Regarding Mid-day-Meal	It is informed that theft of Mid Day Meal material and utensils in GMS Khijuri, District Rewari on dated 11.9.2006 and 06.4.2007 were occurred. As per report of the District Elementary Education Officer, Rewari FIRs have been lodged in this case and the matter is subjudice in the Hon'ble Court of ACJ Rewari. Further action will be taken in accordance with the decision taken by the Hon'ble Court in the matter.

Total loss involved in all above cases (Sr. No. 1 to 11) = Rs.4,39,485.50/-

No. of cases pending with P.A.G. = 4

No. of cases pending with department = 7

The Committee, after considering the reply of the department, has decided to drop the cases appearing at serial no.1 to 4. For the remaining 7 nos. cases mentioned at serial no.5 to 11, the Committee has desired that sincere and pragmatic efforts be made to settle the same in a time bound manner under intimation of the Committee.

**ENVIRONMENT DEPARTMENT
(Haryana State Pollution Control Board)**

[37] 3.4 Avoidable payment of Income Tax:

Haryana State Pollution Control Board did not get itself registered as Charitable Institution under Income Tax Act, 1961 and thereby failed to get the benefit of exemption resulting in avoidable payment of Rs.60.35 crore as Income Tax and interest thereon:

Section 2(15) of the Income Tax (IT) Act, 1961 specifies 'the preservation of environment' as 'charitable purpose' and Section 10 (23C) (iv) read with Section 12A (the then extant provisions) of the Act provide that any income received by any fund or institution established for charitable purposes, having regard to the objects of the fund or institution and its importance throughout any state is exempted from I.T. provided that the institution has made an application to the I.T. Department for registering the institution as charitable institution.

The State Government constituted (September 1974) Haryana State Pollution Control Board (HSPCB) with the objective of prevention and control of water, air, noise pollution, protection of environment and management of handling of waste etc. But HSPCB did not apply to get itself registered as charitable institution though the State Pollution Control Boards in others States were already registered as charitable institutions.

The HSPCB was not furnishing IT returns along with audit reports to the IT department as prescribed in Section 44 AB, *ibid*. While noticing the above failure of the Board, the Deputy Commissioner, IT, Panchkula issued notices (January 2013) for not furnishing audit reports and for not filing IT returns for the period 2006-07 to 2011-12 and issued demand notices for Rs.53.02 crore including interest. The amount determined was payable within thirty days, failing which simple interest at the rate of one and half *per cent* for every month was chargeable under Section 220(2).

HSPCB submitted application for exemption under various sections of the IT Act, 1961 to the concerned authorities i.e. Commissioner and Chief Commissioner of IT, Income Tax Appellate Tribunal (ITAT) and Central Board of Direct Taxes (CBDT) from January 2013 to December 2014, but was not able to get registration/exemption under any of the provisions of the Act *ibid* so far. HSPCB also approached Hon^{ble} Punjab and Haryana High Court through two civil writ petitions, both of which were disposed of as the appeal was pending with the Income Tax Appellate Tribunal (ITAT). Subsequently, the ITAT also rejected the appeal on the ground that under section 12 A, exemption is available only in the assessment year immediately following the financial year in which such application is made.

HSPCB deposited Rs.8.50 crore in February 2014 on the orders of Hon'ble High Court during pendency of CWP No. 5694 of 2013. Further, IT Department recovered the balance amount i.e. Rs.44.52 crore along with interest of Rs.7.33 crore {under Section 220(2)} between February 2014 and April 2014 by attaching bank accounts of the HSPCB.

On being pointed out (December 2014), HSPCB stated (January 2015) that delay in filing the returns and exemption was attributed to non-audit of accounts by statutory auditors. The Chairman, HSPCB further stated (September 2015) that there was no delay on the part of the Board as on receipt of notice from IT Department and after obtaining the PAN Number (October 2012), Board filed the IT returns for the AY 2006-07 to 2011-12 (December 2012) and applied for grant of exemption under section 10(23C)(iv) and registration under section 12 A of IT Act (January 2013). The HSPCB intimated (January 2016) that an appeal against the orders of ITAT has been filed in the Hon^{ble} Punjab and Haryana High court. The reply was not tenable as HSPCB had not applied in time for seeking registration as Charitable Institution under Section 12A (the then extant provision) despite the fact that Pollution Control Boards of neighbouring States were already enjoying the benefit of such exemption. Non-auditing of accounts by statutory auditors was an excuse to cover their own lapse as the accounts for the year for which returns have been filed, had also not been audited by statutory auditors at the time of filing of returns. The Board had failed to obtain exemption under any of the sections so far (January 2016).

Thus, due to inaction of the Board to get itself registered under section 12A or obtain exemption under section 10(23) (iv) of the Act *ibid*, the Board had to pay avoidable income tax and interest thereon amounting to Rs.60.35 crore.

The matter was referred to Principal Secretary to Government of Haryana, Environment Department in August 2015 and further reminder issued in September 2015; the reply was awaited (January 2016).

The department in its written reply stated as under:-

The Haryana State Pollution Control Board was constituted under sub section 1 & 2 of Section 4 of the Water (Prevention & Control of Pollution) Act, 1974. The Board is performing its functions as assigned to it under the Water & Air Acts which are central Acts. As per Section 37 of the Water Act, the State Boards shall have its own funds and the sums which may be received from the State Government and all other receipts by way of gifts, grants, donations, benefactions, fees or otherwise of the Board shall be carried to the fund of the Board. All payments shall be made therefore. As per section 40 of the Water Act every State Pollution Control Board be required to maintain proper accounts and other relevant records and prepare annual statements of accounts in such forms as prescribed by the State Government. The accounts of the Board shall be audited by an auditor duly qualified to act as an auditor of companies under section 226 of the Companies Act, 1956. The said auditor shall be appointed by the State Government on the advice of Comptroller & Auditor General of India.

Accordingly, the Board sent a proposal to the CAG for appointment of statutory auditor through the State Govt. vide this office letter dated 5.2.2007 for the year 2001-02 to 2005-06 (5 years). The State Govt. in consultation with CAG appointed statutory auditor of the period 2000-01 to 2003-04 vide letter dated 7.6.2007. The statutory auditor audited the balance sheet of the Board for the year 2003-04. The Statutory auditor requested vide his letter dated 3.4.2008 that the fee fixed for audit is very low and keeping in view the nature, size, responsibility and volume of work of the Board and desired that fee of minimum

Rs.25000/- be paid to him. The statutory auditor was again requested vide letter dated 26.03.2009, 16.06.2009 & 01.07.2009 to audit the accounts of the Board for the year 2002-03. A reminder was also issued to the State Govt. vide this office letter dated 16.06.2009, 04.08.2009, 25.11.2009, 16.12.2009, 29.01.2010 & 17.02.2010 for enhancement of fee of the statutory auditor from Rs.6,000/- to Rs.10,000/- per year. The Board also wrote to CAG vide letter dated 20.10.2010 requesting him to change the above said Statutory auditor since the auditor already appointed is not taking interest in auditing the accounts of the Board for the year 2002-03 & 2003-04. Accordingly, CAG appointed another Statutory auditor vide their office letter dated 31.01.2011 for the year 2002-03 & 2003-04. At present the Board's accounts have been audited by the Statutory Auditor up to the financial year 2011-12, The work of auditing of accounts of the Board for the year 2012-13 is under process The Income Tax Department issued show cause notice under section 142 (1) and under section 271(1) (b) under the Income Tax Act on dated 01.03.2012 & 28.03.2012 to the HSPCB directing the Board to file the return under the Income Tax Act. Immediately, the Board applied for PAN number on 05.09.2012 which is pre-requisite for grant of registration under section 12A of the Income Tax Act. The PAN number was received by the Board on 17.10.2012. The income tax department vide letter dated 24.09.2012 asked for the constitution of the Board. They further demanded certified copy of the constitution of the Board on dated 18.10.2012.

The Board filed the income tax return on 04.12.2012 for the assessment year 2006-07 to 2011-12. The income tax department gave hearing to the Board on 09.01.2013 and 16.1.2013. The Board requested the • Income Tax Department for grant of exemption under section 10 (23C) (iv) w.e.f. assessment year 2006-07 on 24.01.2013. The Board has already applied for registration under section 12A of the Income Tax Act for the current year as well as previous years i.e. w.e.f. 2006-07 onwards on 22.01.2013. The Income Tax Department issued final assessment order for the assessment year 2006-07 to 2011-12 on 28.1.2013. The Board filed an appeal on 08.02.2013 to the Commissioner of Income Tax against the assessment order dated 28.1.2013 for the year 2006-07 to 2011-12.

The Board has also applied for exemption to the Central Board of Direct Taxes under the provisions of the Income Tax Act vide application dated 31.01.2013. The Board further filed petition for stay in demand to Deputy Commissioner Income Tax for the year 2006-07 to 2011-12 on dated 12.02.2013. The Chief Commissioner of Income Tax Haryana passed the order of rejection of stay petition vide order dated 08.03.2013 and directed the Board to pay the 50% amount of total assessed tax amounting to Rs.53,02,00,137/- i.e. Rs. 26,51,00,069/-.

The Income Tax Department issued a letter on dated 11.03.2013 intimating that the petition for stay of demand has been rejected by the, Chief Commissioner & Income Tax and directed the Board to deposit Rs.26,51,00,039/- (50% of Rs.53,02,00,137/-) on or before 18.03.2013

A writ petition was filed in Hon'ble Court for seeking stay of the orders passed by the Chief Commissioner for stay of the impugned order of the Chief Commissioner Income Tax dated 08.03.2013. The Hon'ble Punjab & Haryana High Court vide their order dated 22.03.2013 stayed the recovery of demand. The office of Commissioner of Income Tax Panchkula vide their letter dated 29.07.2013 passed an Order under section 12AA (b) of the Income Tax Act, 1961 dismissing the application of the Board being time barred by almost 38 years.

Against the same an appeal was preferred before ITAT. The Hon'ble ITAT vide order dated 28.04.2015 had held as under-

"The Id. CIT has not recorded any finding, how the objects of the assessee are not charitable. He has considered various other issues like non audit of accounts, the non-application of 85% of the funds are charitable activities etc. which are not relevant for grant of registration, therefore, in the interest of justice, we set aside the order of Id. CIT and remit the matter back to the file of Ld.CIT for re-examination of the issue and decide the same in accordance with law."

However, the matter for reconsideration of application has not been taken up till now.

The Board had also made an application in Form No.58 requesting for grant of exemption u/s 10(23) on 28.01.2013. However, the same had been rejected by CC, Panchkula vide order dated 09.01.2014. Against the same an appeal was preferred before.

Hon'ble High Court in which before the Hon'ble High Court, counsel for the revenue had requested for withdrawal of impugned order passed by CC. The Hon'ble High Court has held as under:

"A perusal of the impugned order reveals that consideration has been confined to accounts and expenditure of the petitioner without taking into consideration its objects. Faced with these observations, counsel of the revenue submits that she has instructions to state that the revenue may be allowed to withdraw the impugned order and pass a fresh order after considering the matter in its entirety. In view of the statement made by counsel for the revenue, order dated 09.01.2014 is deemed to have been withdrawn"

Recently a request letter was submitted to the Commissioner Income Tax (appeal) mentioning that Haryana State Pollution Control Board is a statutory Board duly constituted by the State Govt. under the Act of Parliament & performing sovereign functions of 'preservation of environment'. Haryana State Pollution Control Board is entitled, for exemption clearly under Section 2(15) of IT Act since 'environment preservation' is considered as a charitable purpose. Accordingly HSPCB applied for registration u/s 12 of IT Act on 22/01/2013 and also applied for exemption u/s 10 (23 c) (iv) on 24.01.2013. It is worth mentioning that similarly placed Pollution Control Boards of State of Punjab, Himachal Pradesh, Madhya Pradesh & Gujarat have already got exemption of income that either u/s 12 A or u/s 10(23 c) (iv), and objectives of all

State Pollution Control Boards are same since all these Boards are constituted under the same Central Act i.e. Water (Prevention & Control of Pollution) Act, 1974 and the Air (Prevention & Control of Pollution) Act, 1981. While filing its returns, the Board has bonafidly claimed exemption because of legitimate entitlement of the Pollution Control Board for exemption from income tax in view of clear provision of sub section 15 of Section 2 of the Income Tax Act. However, the application for registration u/s 12 A & application for exemption u/s 10(23 c) (iv) were rejected without due consideration of overall merits of the case.

For better appreciation in the matter, it may be stated that there are two kinds of situations; one is that when organization claims exemption, although that organization was not entitled for it under the provisions of the Income Tax Act. Second is when an organization which is legitimately entitled for exemption under the provisions of the Income Tax Act and claims exemption while filing the return, although exemption has not actually been granted by the Income Tax department. Such organization cannot be placed on the same pedestal as in the case of former organization. Therefore, in the first situation there is a mistake on the part of organization which claims exemption on wrong presumptions. Whereas in the case of organization which is entitled for exemption and has claimed exemption stand on strong footing and deserves better treatment than the organization placed in first situation. Our case falls in second category since we are entitled for exemption legitimately under section 2(15) of IT Act and we have also deposited full income tax alongwith up to date interest amount to the Income Tax Department.

The above discussion shows that the Ld. Deputy Commissioner, Income Tax, Panchkula has erred in making decision for imposing penalty on the Board. Since the mute issue of rejection of registration u/s 12 A and rejection of approval u/s 10 (23C) (iv) has been sent aside by the Hon'ble ITAT and Hon'ble Punjab & Haryana High Court so no question arises for imposing penalty on the Haryana State Pollution Control Board. The next date of Appeal is fixed for 22.09.2015.

In view of above it is evidently clear that neither there was any delay on the part of the Board in applying for exemption u/s 12 A or 10(23) (iv) since no notice of Income Tax was received in the Board before March 2012, nor any income tax was applicable to the Board, therefore, HSPCB rightly approached appropriate authorities i.e. ITAT & Hon'ble Punjab & Haryana High Court and both these authorities have passed orders in favour of the Board as mentioned above. So there was no question of payment of income tax to Income Tax department in view of pending litigation in appeals.

The Commissioner of Income Tax (Exemptions), Chandigarh has granted Registration u/s 10(23 C) (IV) of I. T. Act to the Assessee from Assessment year 2006-07 to 2011-12 vide order no. F.No.CIT(E)/Chd/10(23C)(IV)/2015-16/11123 dated 01.03.2016 (photocopy enclosed). The Exemption u/s 10(46) of the Income Tax Act 1961 has also been granted to Haryana State Pollution Control Board vide notification no. 69/2016/196/33/2014-ITA-1 dated 11.08.2016 (photocopy enclosed).

It is further intimated that Rs. 60.35 crore were recovered by Income Tax Department out of which Rs. 51.85 crore were recovered by way of attaching the accounts of the board on the basis of provisional balance sheets whereas Rs. 8.50 crore were deposited by the board through challan as per direction of Hon'ble Punjab & Haryana High Court.

Rs. 60.35 crore includes the original demand of Rs. 34.30 crore and interest amount of Rs. 26.05 crore with effect from the year 2006 till the date of recovery of demand i.e. upto the year 2013.

After registration with Income Tax Department and grant of exemption under section 10 (23) (iv), the case is pending with Income Tax Department for reclamation of actual taxes on the basis of audited annual accounts and this case is being handled by M/s Jain & Associates, Chartered Accountants on behalf of the board. The next date of hearing in this case has been fixed for 28.11.2017 for the purpose of assessment.

The Committee has desired that the state interest be protected meticulously and the outcome of the court case be also intimated to the Committee.

[38] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 3,723 UCs due for submission in respect of grants and loans aggregating Rs.10678.74 crore, 1,270 UCs for an aggregate amount of Rs. 5,085.56 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2015 is given in Appendix 3.1.

Appendix 3.1

(Rs.in crore)

Sr. No.	Name of the department	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries	2009-10	13	13.01	3	0.90	--	0.00	3	0.90
		2011-12	13	6.77	4	0.55	--	0.00	4	0.55
		2012-13	32	10.74	30	9.99	26	9.48	4	0.51
		2013-14	49	20.04	49	20.04	42	10.71	7	9.32
2.	Social security and welfare	2013-14	15	10.75	15	10.75	14	7.27	1	3.49

3.	Technical Education	2012-13	58	204.42	12	23.85	11	22.45	1	1.40
		2012-13	23	92.12	23	92.12	11	37.02	12	55.09
4.	Sports and youth services	2012-13	120	37.97	45	12.64	31	4.32	14	8.32
		2013-14	21	14.05	21	14.05	11	11.20	10	2.85
5.	General Education	2011-12	204	465.95	146	244.96	79	118.62	67	126.35
		2012-13	274	897.69	184	546.80	118	170.85	66	375.95
		2013-14	150	677.49	150	677.49	93	432.44	57	245.05
6.	Rural Development	2008-09	248	432.97	13	43.26	3	40.59	10	2.67
		2009-10	205	399.73	18	109.87	3	2.39	15	107.48
		2010-11	221	315.62	41	87.91	10	9.65	31	78.27
		2011-12	630	829.98	235	455.91	89	62.39	146	393.51
		2012-13	546	977.76	438	645.29	136	68.71	302	576.58
		2013-14	477	1,362.43	477	1,362.43	128	427.69	349	934.75
7.	Urban Development	2011-12	64	894.67	6	38.27	2	25.74	4	12.53
		2012-13	96	1,274.01	87	1,255.25	27	348.86	60	906.39
		2013-14	73	1,120.80	73	1,120.80	16	60.10	57	1,060.70
8	Co-operation	2012-13	8	146.83	3	0.80	--	0.00	3	0.80
		2013-14	6	125.55	6	125.55	5	125.25	1	0.30
9	Crop Husbandry	2012-13	7	44.29	7	44.29	6	44.28	1	0.01
		2013-14	6	51.58	6	51.58	5	44.65	1	6.93
10	Village and Small Scale Industries	2012-13	17	32.63	2	0.45	1	0.38	1	0.07
11	Fisheries	2013-14	36	1.26	36	1.26	35	1.22	1	0.05
12	Other Scientific Research	2012-13	28	17.41	5	11.55	2	0.70	3	10.85
		2013-14	23	18.11	23	18.11	19	5.41	4	12.70
13	Command Area Development	2013-14	17	164.06	17	164.07	13	27.45	4	136.61
14	Information and Publicity	2012-13	18	5.61	11	3.24	5	1.04	6	2.20
		2013-14	14	10.02	14	10.02	--	0.00	14	10.02
15	Ecology and Environment	2012-13	6	1.22	6	1.22	--	0.00	14	10.02
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
Total			3723	10,678.73	2211	7,206.44	941	2,120.88	1270	5,085.56

The age-wise delays in submission of UCs summarized in Table 3.1.

Table 3.1: Age-wise arrears of Utilisation Certificate

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilization certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	2,125	7,320.03	990	4,363.30
2.	1 – 3	1,145	2,526.00	255	612.10
3.	3 – 5	453	832.71	25	110.15
Total		3,723	10,678.74	1,270	5,085.56

Table 3.1 shows that out of 1,270 outstanding UCs, 280 UCs (22 per cent) were in arrear for the grants released during the period between 2008-09 and 2011-12. Analysis of Appendix 3.1 shows that out of total 1,270 outstanding UCs, 853 UCs (67 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

The department in its written reply stated as under:-

- i. In this connection, it is submitted that Rs.121.50 lakh were received in the Environment Department for the different schemes. Utilization Certificate of 4 item amounting to Rs. 88.50 lakh has been submitted to the accountant General Haryana.
- ii. However, Rs. 86.75 lakhs were released for two items(Rs. 78.75 Lakh for ECO club and Rs 8.00 lakh for Environment Training Education Awareness Programme) to the HSPCB, but Utilization certificate of Rs. 66.75 lakhs has been received for ECO Club and submitted to the Accountant General, Haryana vide this office memo no.DEH/2017/2465 dated 15-11-2017. Utilization Certificate of 7.50/- lakhs received on dated 24-11-17 will be submitted to Accountant General Haryana shortly and balance Utilizations Certificates of Rs. 4.50/- Lakhs will be submitted as soon as receipt of the same. Rs. 8.00 Lakh for Environment Training Education Awareness programme has been utilized by HSPCB but utilization certificates amount of Rs. 8.00 lakhs are still awaited.
- iii. The unspent amount of Rs.13 lakh has been received back in the Environment Department which further deposited in the Government receipt head by e-challan as given below:

Sr. No.	Amount deposited in lakhs	GRN No./Date	Remarks
1.	5.00/-lac	21939383, 5.12.2016	Copy Enclosed
2.	8.00/- lac	0029331905, 17.07.2017	-do-

The above information has already been sent to your good self vide this office letter no. 1461 dated 27.07.2017. It is requested to drop the Para.

Utilization Certificates due	Utilization submitted	Unspent amount received back and deposited in Govt. Receipt head as mentioned above	Utilization certificate still awaited
121.50	2.00 18.50 68.00	8.00 5.00	Amount (in Lakhs)
121.50	88.50	13.00	20.00

In this connection, it is submitted that Rs.117.00 lakh were received in the Environment Department for the different schemes.

- 1) Rs. 85.00 Lakhs were released to the HSPCB for three items:
 - i) Rs. 70.00 Lakh were disbursed to HSPCB for Eco Clubs. Utilization certificate of Rs.59.19 lakhs has been received on dated 27-11-2017 will be submitted to Accountant General, Haryana.
 - ii) Rs.5.00 lakhs were released to the HSPCB for the scheme of Recycling Facility of CFL but the Utilization is awaited from HSPCB.
 - iii) Rs.10.00 Lakhs were released to the HSPCB for the scheme of Environment Training Education Awareness programme but Utilization is awaited from the HSPCB
2. Rs. 22.00 lakhs were released to the Bio-Diversity Board out of which utilization Certificate of Rs 10.80/- lakhs has been submitted to the Accountant General, Haryana and balance amount of Rs.11.20/- lakhs will be utilized by the forest department due to scheme has been transfer to the Forest Department on dated 24-02-2016.
3. The unutilized amount of Rs.10.00 lakhs of scheme of Common Bio-Medical Waste Management has been deposited in Govt. receipt head of the department vide GRN NO. 25424196 dated 10-03-2017.

The Committee has desired that all outstanding utilization certificates be submitted to and reconciled in the office of the Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

FOOD AND SUPPLIES DEPARTMENT

[39] 3.5 Avoidable payment of interest due to delay in realization of bills from Food Corporation of India:

Food and Supplies Department paid interest of Rs.15.93 crore due to delay in realization of bills from FCI in eleven districts during 2010-15:

Provincial Reserve Account Manual of Food and Supplies Department and departmental instructions (April 1999) provided that dispatch documents for the wheat dispatched to Food Corporation of India (FCI) should reach circle office on the day of dispatch and bills prepared by the circle office should be sent to FCI on the next day so that bills can be realized from FCI within the banking hours of the same day. The bills should be realized from FCI within three days from the dispatch of the wheat. Any delay in realisation from FCI resulted in availing funds from cash credit accounts from State Bank of India and payment of avoidable interest. The instructions had been issued repeatedly year by year regarding prompt realisation of payment from FCI. The issue of delay in realization from FCI was also highlighted by Audit in 2005-06 and the Public Accounts Committee (PAC) had directed (May 2009) the department to evolve a method to avoid recurrence of such things in future and the PAC be informed of the same within a period of three months. The department reiterated the directions to realize the amount from FCI within three days of dispatch of wheat but occurrence of the similar instances shows that no system to check/monitor the same was evolved.

During test check of bills of wheat, submitted to FCI for realization, in eleven districts of the Department for the period 2010-15 showed that there were delays in submission of bills to FCI, ranging from one day to 300 days in 2804 cases, which resulted in avoidable loss of interest Rs.9.63 crore.

Similarly, there was delay in realization of bills from FCI ranging from one day to 165 days in 1395 cases which resulted in avoidable loss of interest of Rs.6.30 crore. Thus, due to delay in submission of bills to FCI and delay in recovery of bills from FCI, the Department had to suffer a loss of Rs.15.93 crore on payment of interest.

The Department stated (July 2015) that disciplinary action had been initiated against the defaulting officials in three districts (Sirsa, Sonapat and Kaithal) and District Food and Supplies Controllers, Ambala, Karnal, Kurukshetra, Fatehabad, Faridabad, Jhajjar, Rohtak and Yamunanagar has been directed to send the proposal for charge sheeting the erring official to the head quarter. Reply is not convincing as there was lack of in-built mechanism to monitor timely raising of bills which resulted in the delay in raising bills and consequential loss of interest amounting to Rs.15.93 crore. As such, there is an urgent need to improve the monitoring system.

The matter was referred to the Additional Chief Secretary, Food and Supply Department in July 2015 and further reminder was issued in August 2015. Reply was awaited (January 2016).

The department in its written reply stated as under:-

It is submitted that as per Appendix II of Rule 4.42 of Provincial Reserve Account Manual, the procedure is defined that the PR-26 document related to despatch has to be submitted by the concerned Inspector/Sub-Inspector on the same day/next day in the Circle office so that the bills can be prepared and should send to FCI on the same day /next day for realization. In this regard the department has already issued necessary instruction vide no.SFA-4(99-2k)-99/8756 dated 07/04/1999 in detail regarding submission of despatch documents by centres and preparation of sale bills. Para 3 (i) and (ii) of the said instruction are reiterated as under:-

***Para 3(i):** It is expected that the despatch documents should reach circle office from the centres on the everyday of despatch delivery of stocks. If stocks are despatched/ delivered to F.C.I. late in the evening, the despatch documents should reach circle office on the following day by the time the circle should also office opens. Further the bills in the circle office should also be prepared with due promptitude. Sine FCI office opens at 10.00 A.M. while your office opens at 9.00 A.M., it should be ensured that bills for the despatched documents received in circle office in the morning are submitted to FCI by the opening of their office as per existing arrangements, their payments are also realised from FCI within the banking hours on the same day. The bills for dispatch documents received in the circle in the afternoon should also be prepared and submitted to FCI on the same day and their payment realised within banking hours on the following day.*

***Para3(ii):** It has been pointed out by the A.G.(Audit) as well as internal Audit Wing of the Department continuously for the last so many years that despatch documents were not being submitted promptly by the Inspectorate Staff to the circle office and in-turn circle office was not taking the payment of sale bills in time from the F.C.I. It is also pointed out by the A.G.(Audit) that field officers are not depositing the cheques/Demand Drafts in Treasury/Govt. Accounts in time and there is delay of 1 to 64 days in this regard. Due to this lapse on the part of Field Staff, the Govt. has to suffer a loss of interest. You are, therefore directed to instruct your concerned staff to follow the instruction meticulously falling which the responsibility of the erring official be fixed.*

It is also pertinent to mention here that as per Rule 1.15 of PR Accounts Manual of the department, District Food Supplies Controller (DFSC) is responsible to see (Supervise and monitor) all outstanding claims are speedily settled and realization promptly made and credited to Government Account.

The matter is taken up with the concerned District Food Supplies Controllers of these 11 districts and the necessary action against the erring official is under process as mentioned below:-

1. Faridabad -CAG has pointed out loss of interest of this Circle office to the tune of Rs.52.87 lacs out of which loss of interest by the DFSC office is Rs.33.05 lacs and the concerned erring officials has been charge sheeted under

Rule 8 for recovering the loss for the amount Rs.30.98 lacs. To recover the loss of interest for rest of amount, the disciplinary action is under process against the erring officials.

2. **Kaithal** -CAG has pointed out loss of interest of this Circle office to the tune of Rs.65.98 lacs out of which loss of interest by the DFSC office is Rs.57.44 lacs and the concerned erring officials has been charge sheeted under Rule 8 for recovering the loss for the amount Rs.31.76 lacs. To recover the loss of interest for rest of amount, the disciplinary action is under process against the erring officials.

3. **Sirsa**- CAG has pointed out loss of interest of this circle office to the tune of Rs.59.98 lacs out of which loss of interest by the DFSC office is Rs.5644796/-. The concerned erring official has been charge-sheeted under Rule 8 so as to recover the loss of interest.

4. **Sonepat**- CAG has pointed out loss of interest of this circle office to the tune of Rs.114.59 lacs out of which loss of interest by the DFSC office is Rs.3644157/- and the concerned erring officials has been charge sheeted under Rule 8 for recovering the loss for the amount Rs.26.07 lacs. To recover the loss of interest for rest of amount, the disciplinary action is under process against the erring officials.

5. **Jhajjar**- CAG has pointed out loss of interest of this circle office to the tune of Rs.36.41 lacs out of which loss of interest by the DFSC office is Rs.22,89,508/-. The concerned erring official are being charge-sheeted under Rule 8 so as to recover the loss of interest.

6. Similarly, **DFSC Ambala, Fatehabad, Karnal, Kurukshetra, Rohtak and Yamunanagar** has been directed to recover the amount from the erring officials or send the proposal of chargesheet against them to the headquarter so that the disciplinary action be initiated against them to recover the loss of interest to the state govt. A reminder has been issued to all the concerned DFSCs to send the requisite information vide this office letter no.SFA-1/2017/16440 dated 18/08/2017. The requisite information is still awaited.

7. As far delay in realization of bills from FCI ranging from 1 to 165 days in 1395 cases, where the CAG has pointed out the delay on the part of FCI resulted in avoidable loss of interest Rs.6.30 Crore is concerned, the matter was taken up with General Manager, FCI, Panchkula Region vide this office letter no.SFA-1/2017/3956 dated 06/03/2017 with the request to issue necessary directions to the concerned district offices for releasing the amount of interest payable due to delay in realization at their end, as pointed out by the CAG. The matter was also been taken up with the Chairman-cum-Managing Director, FCI, New Delhi vide this office letter no.SFA-1/2017/7332 dated 18/04/2017 with the request to look into the matter and direct FCI, Panchkula to resolve the matter at the earliest with a copy of above to FCI, Panchkula. In response, FCI, Panchkula has desired to provide the bill wise detail which has been provided to them vide this office letter no.SFA-1/2017/11142 dated 26/05/2017. In compliance, FCI, Panchkula has issued necessary directions to their payment offices to look into the matter and appraise the same to concerned DFSCs vide their letter no. Fin/HR/State

Govt./2016-17/483 dated 03/08/2017. The copy of the same has also been forwarded to all the concerned DFSCs with the directions to take up the matter with FCI, Payment Offices for releasing the interest amount under intimation to this office vide letter no.SFA-1/2017/16439 dated 18/08/2017.

Further, as pointed out in the regarding delay in realization of bills on the part of FCI, the matter has been taken up with FCI, Panchkula and a meeting was also got fixed which was held on 15-09-2015. The FCI, Panchkula has issued the minutes of the meeting on dated 17-09-2015 where in the point wise discussion held/decision taken on his point is reiterated as under:

“.....In this regard, it has been submitted by FCI officers that the request of making payment in the instant case is not tenable as few days delay is not a mala-fide rather it is a procedural one as scrutiny of documents also requires time and FCI staff is working in optimal manner and there is considerable improvement in payment cycle. The time gap is reducing day by day due to system improvement and effective monitoring. FCI is working with quiet less man power vis-à-vis sanctioned strength. FCI is committed to make time gap minimum.”

As such, FCI, Panchkula did not agree for making payment of interest as pointed out by CAG. On denial by FCI, Panchkula, the matter was taken up with FCI, New Delhi (HQ) with the request to direct FCI, Panchkula for releasing the amount of loss of interest, as it is a financial loss to the State Govt.

So far as direction of PAC in the para (69) 3.4.5.2 of 63rd Report is concerned, it is submitted that the said para was related to two main issues (i) Loss of interest due to delay in deposit of cheques and (ii) loss of interest due to delay in payment made by FCI. The following were the directions made by PAC after hearing the departmental representatives that “the committee desired the department to evolve a method to avoid reoccurrence of such things in future and the committee is informed of the same with in a period of three months.

The committee further desired that the matter relating to recovery from the officers/officials held responsible who have retired may be got examined legally and the committee may be informed of the outcome of the same with in the period of three months.

In respect of the observation ‘to evolve a method to avoid reoccurrence of late deposit of cheques in future, it is submitted that all the DFSCs were directed vide this office letter no.4/5/2005-1SFA/11156 dated 21.5.2009 that the cheques received from FCI in respect of realisation be sent to bank for clearance on the same day through challan. Further, now every realisation is deposited through RTGS on OTIS (Online Treasury Information System) in Haryana. And delay in payments released by FCI is concerned, the matter has already been taken up with FCI for releasing the interest as explained above.

In respect of the observation raised in Para to evolve a method to avoid reoccurrence of late realization of bills in future, it is submitted that there is a defined procedure in Provincial ReserveAccount Manual, as explained above, after getting the signatures of FCI officials on dispatch documents (PR-26) as and when the dispatch process completed and send the same to circle office on same day or next working day to prepare the bill and get the amount realised from FCI

as early as possible and deposit the same in the bank, so that the department may not suffer the loss of interest. For improving the monitoring system, all the DFSCs have been directed vide this office letter no.SFA4-2015/27090 dated 28/08/2015 to evolve the method by deputing the officers/officials under their control, as per their office requirement and issue necessary time bound directions to them for regular monitoring on the process and also to monitor the process at their own level in this matter from time to time as per rules so that such irregularities may not occur in future. DFSC, Kurukshetra has formed a committee of four members of Inspectors concerned, AFSC and DFSC under the chairmanship of DFSC for monitoring the same from time to time as per rules so as to avoid such occurrence in future. All the concerned DFSCs have also been directed to constitute the same committees in their circle in order to improve the monitoring system.

Moreover, CAG, Haryana has also been requested to give their valuable suggestion for evolving the method in this regard, but no reply has been received from their side so far.

It is worth to mention here that GOI used to sanction interest for actual number of days taken for settlement of bills from the date of delivery of stocks to the FCI as per Final rates RMS 2002-03. And further GOI modified the said provision in RMS 2003-04 in which interest charges would be payable for ten days for settlement of bills from the date of delivery of stocks to the FCI. But it has not been allowed while finalizing incidentals of wheat procured during RMS 2004-05 onwards. The matter has been taken up with GOI to sanction interest for ten days for processing of bills w.e.f. 2004-05 onwards.

In this regard, the matter has also been taken up in the meeting held on 25.3.2015 with Ministry of Consumer Affairs, Govt. of India, New Delhi and requested GOI for reimbursement the interest of 10 days in the processing of documents and also for the period from date of delivery to FCI to date of reimbursement of bills. GOI has discussed this issue at point no. 6 in the minutes of the meeting vide their letter no.195(2)/2010-FC A/c dated 9.4.2015 which is as under:-

Point No.6 - Payment of 10 days interest on processing of bills:

“It was explained to the State Government that this issue has already been examined in consultation with finance division and it has not been found possible to agree to the request. However, how an provision in principles in this regard was changed will be looked into.”

Further, GOI vide their letter no.192(11)/2016-FC A/cs dated 18/11/2016 informed that there is no requirement of any amendment in the existing 'Principles of Procurement Incidentals (PPI) issued by the department vide letter dated 14/03/2005. In response to above, GOI vide this office letter no.1(1)-2003-Comp-I(Pt.II)/2904 dated 16/02/2017 again requested that it is not understood by the State Govt. why there is no requirement of any amendment in the PPI, as these incidentals have been finalized after the last PPI issued on 14/03/2005 in this regard. Moreover, it can not totally eradicate the procedural delay in submission of online bills on receipt of weight check memo by the agencies and

in reimbursement of amount by FCI. The State Govt. is requesting interest for actual period for which the stocks have been delivered to FCI and payment reimbursed by FCI on that stock, to avoid any kind of financial loss of interest. Hence, GOI is requested to reconsider the decision taken and allow interest for the period from date of delivery of food grains to FCI to the date of reimbursement.

As far as the delay on the part of FCI is concerned, major changes has been incorporated in the system and payment through RTGS is being made in the Current account of the concerned DFSCs after submitting the bills to the FCI offices now a days. As such, the delay of 165 days has been reduced to 1 to 5 days. Now, the department is going ahead with a request to FCI offices to use e-Gras portal, Haryana to make payment of food grains directly into the receipt head of the department in order to avoid the present delay of 5 days.

Moreover, the department has constituted the District Level Committees headed by DFSC concerned for regular monitoring of the process of submitting the dispatch documents vide instructions SFA4-2015/27090 dated 28/08/2015. A special audit committee has also been constituted at headquarter level to check the reoccurrence of such cases. The committee found that the delay on the part of the staff of this department has been reduced to 3-42 days now instead of upto 300 days in past.

As it is already stated in the reply that the despatch documents needs to be got signed from the staff of the FCI, who remains busy in the procurement process and signed the documents only after reaching the food grains at its destination point. Therefore, this delay may be considered as procedural delay. Further, the process of the recovery from the erring official as pointed out by the AG Audit in its report is already under process.

Keeping in view the action taken by the department to minimize the delay in submitting dispatch documents by the department & in making payment of food grains by FCI to the department, PAC is requested to consider dropping the above para, please.

The Committee has viewed it very serious that the officers/officials responsible for causing loss to the State exchequer of huge amount of Rs.9.63 crore on account of avoidable payment of interest due to delay in realization of bills from the Food Corporation of India (FCI), have been charge sheeted under Rule-8 for minor penalty. The Committee has recommended that the charge sheet under Rule-8 for minor penalty be converted into the charge sheet for major penalty i.e under Rule-7 and action taken report alongwith the details of such delinquent officers/officials be submitted to the Committee within a period of one month.

[40] 3.6 Compliance of terms and conditions of milling agreements for Custom Milled Rice:

Non-conduct of physical verification of stock regularly, allotment of paddy in excess of millers' capacity, non-obtaining of proper guarantee, coupled with lack of appropriate action against defaulting millers facilitated the non-delivery of rice valuing Rs.115.48 crore by

millers. There were also cases of non-recovery of Rs.24.46 crore from millers on account of short supply of rice, non-recovery of Rs.2.40 crore on account of value cut and moisture cut from millers and non-adherence of guidelines in number of cases:

The State Government procures paddy for Central Pool through its five Procuring Agencies (PAs). The paddy is procured at Minimum Support Price (MSP) and is allotted to private rice millers for milling. The paddy is moved directly from mandis to the millers' premises for milling and the resultant rice (67 *per cent* of paddy), called Custom Milled Rice (CMR) is delivered directly to Food Corporation of India (FCI). A Performance Audit of activities of Custom Milling of Rice in Haryana Agro Industries Corporation Limited and Haryana State Warehousing Corporation has been featured at paragraph 2.2 of the Report of Comptroller and Auditor General of India on Public Sector Undertakings for the year ended on 31 March 2015, Government of Haryana.

The terms and conditions of milling agreements executed by Food and Supplies Department (FSD) with the millers every year during 2010-15, inter alia, provided that:

- rice would be delivered up to 31 March of the next year as per schedule given in the agreements;
- guarantee in shape of Post Dated Cheques (PDCs) of Rs.25 lakh per MT milling capacity (increased to Rs.30 lakh for Kharif Marketing Season (KMS) 2012-13 and Rs.50 lakh from KMS 2013-14) would be obtained from the millers at the time of issue of release orders of paddy;
- security amount of Rs. two lakh for one tonne capacity (increased to Rs. five lakh from KMS 2012-13) and Rs. one lakh for additional one tonne capacity (increased to Rs. two lakh from KMS 2014-15) would be obtained in the shape of FDR pledged in the name of concerned procuring agency.
- every miller would be liable to pay the cost of such short quantity of rice at the rates of CMR fixed by the GOI and penalty at 50 *per cent* of cost of such rice along with interest at Cash Credit Limit (CCL) pattern.

During 2010-15, 158.66 lakh MT paddy was procured in the State for Central pool. Of this, 61.93 lakh MT paddy was procured by FSD. With a view to assess whether the work of CMR was carried out efficiently with reference to terms and conditions of agreements with rice millers, the records of FSD and five district offices out of 11 districts involved in CMR operations covering the period 2010- 15 were test-checked during the period from April 2014 to December 2014 and from June 2015 to August 2015.

Audit findings are discussed in succeeding paragraphs:

The department in its written reply stated as under:-

The parawise reply on the basis report of the concerned District Food Civil Supplies and Consumer Affairs Controllers of the report of CAG ended 31 March 2015. Compliance of terms and condition of milling agreements for Custom Milled Rice is given as under:-

Fatehabad:

During the observation period only three rice mills were got defaulted. The paddy lying in defaulting rice mill M/s Shivaji Foods, Chander Kalan was shifted immediately to some another rice mill in the district. Notices were also issued to the defaulting rice mills. The proper action was also taken against the other two defaulting rice mills by pledging their property and recovering an amount 2,03,77,000 Crore in the Departments Head.

The excess paddy is allotted to a rice miller only when there is excess arrival of paddy in the mandis and most of the millers refuse to accept the paddy beyond their milling capacity. The excess paddy(10782 MT) was allotted to the rice miller M/s Shivaji Foods, Chander Kalan. The rice mills of Fatehabad timely delivered their CMR i.e before 31 March.

The department acted promptly and lodged FIR against the defaulting Rice Mills. Details are as follows:

- a) M/s Garg Rice Mill, Kalotha (FIR No. 639 dated 11.12.2014)
- b) M/s Tara Chand Rice Mill Ayalki (FIR No. 745 dated 11-12.2014)
- c) M/s ShivaJi Foods ChderKalan(FIR No. 349 dated 17.12.2014)

(Even the property of rice mills at (a)and (b) have been pledged. M/s Tara Chand Rice Mill Ayalki was made to deposit 2,03,77,000 Crore in the Department Head.

Kaithal:

As per report of DFSC Kaithal directions were issued from time to time to the field functionaries to get conducted the physical verification of paddy stock. Allotment of paddy to the rice millers was made as per their milling capacity, but due to less milling capacity and more arrival of paddy in the district some rice millers were allotted more paddy for milling after approval of Milling Committee . These rice millers could not deliver the whole quantity of due rice, therefore action is being taken against these millers as per Govt. Instruction. Apart from it recovery of Moisture cut and value cut is made from the milling bills of the rice millers.

Kurukshetra:

As per report of DFSC Kurkshetra after the extension of delivery period for the year 2011-12 and 2013-14 the following mills could not deliver the rice on time

Name of Rice Mill	Kharif Year
M/s Ankit Trading Company	2011-12
M/s Chachal Rice Mill	2012-13
M/s Shri Shakti Rice & Gen. Mill	2013-14
M/s Jaharvir Rana Rice Mill	2013-14
M/s Shri Krishna Trading Co.	2013-14
M/s Bala Ji Rice Trading Co.	2013-14

The agreement was executed with the millers as per miller policy of the concerned year and all the formalities were completed before allotment of paddy to the millers and paddy was allotted after obtaining all the documents as per agreement. Notice were issued to all the concerned Rice Millers for not delivering the CMR as per prescribed schedule. Department made all efforts through inspector incharges and guarantors of the millers to get completed the delivery of CMR to FCI by issuing notices and all the defaulter rice millers of the year 2011-12 and 2013-14 were blacklisted. In order to minimize the loss to the Govt. the period of delivery of CMR was got extended from Govt. of India from time to time. But the millers took no benefit of the extended delivery period due to which the department suffers financial loss. The department has got deposited the FDR in the departmental Head given by the millers as security and action is also being taken against the millers as per article 138 of Negotiable Instrument act 1881 on account of cheque bounce given by the millers as security .

Yamuna Nagar:

As per report of district Yamuna Nagar during the year 2011-12 and 2012-13 no Rice Miller defaulted delivery of CMR. But during the year 2013-14 M/s Jai Bala Sundri Rice Mill could not deliver the entire CMR even after extension of delivery period. Agreement was executed with the miller as per milling policy of the that year and paddy was allotted for milling after obtaining all the documents mentioned in the agreement. Notices were issued to the millers on non delivery of CMR to FCI as per schedule. Department made all efforts through inspector incharges and guarantors of the millers to get completed the delivery of CMR to FCI by issuing notices and all the defaulter rice millers of the year 2013-14 were blacklisted. In order to minimize the loss to the Govt. the period of delivery of CMR was got extended from Govt. of India from time to time. But the millers took no benefit of the extended delivery period due to which the department suffers financial loss. The department has got deposited the FDR in the departmental Head given by the millers as security and action is also being taken against the millers as per article 138 of Negotiable Instrument act 1881 on account of cheque bounce given by the millers as security . A recovery of 2,42,88,544/- was to be made from the miller due to non delivery of 739 MT rice and recovery of this rice open tenders were invited for auction under the chairmanship of Deputy Commissioner and after the auction only 3876.01 quintal rice found in the mill the amount of which comes out to Rs.66,13,442/- and the same has been deposited in the departmental head. An amount of Rs. 1,76,75,142/- is still to be recovered from the miller for which recovery suit is pending in the Hon'ble District Court.

Karnal:

DFSC Karnal has intimated that during the year 2010 to 2012-13 the all the rice millers of food department deliver due CMR. But during year 2013-14 to 2015-16 the following millers are defaulter:-

Year 2013-14:

M/s Ashirwad Foods, Karnal, Divya Foods, Karnal, Raj Shree Rice Mill, Sunil Kumar Amit Kumar, S.K. Traders, Maruti Rice Mill, Hari Om Rice mill, Moti Ram Sunil Kumar, Tanishq Foods, Assandh, A.R. Aro Nilokheri, L.R international,

Nissing, Ganpati Agro Foods Nissing, Mahadev Khal oil & Rice Mill Nissing, Mahaluxmi Rice Mill Taraori, Shri Krishn Kirpa Foods Gharanuda, Shiv Shankar Rice mill,

Year 2014-15:

Annupurna Agro Foods Karnal, Deepak Rice & Gen. mill, Krishan Foods Kachwa, Akshar Overseas, G.R International, Goyal Rice Mill.

2015-16:

Ram dev International, Bhagwati Rice Mill, Chaudhary Rice Mill and Sharma Agro Foods.

The agreement was executed with the millers as per milling policy of the concerned year and all the formalities were completed before allotment of paddy to the millers and paddy was allotted after obtaining all the documents as per agreement. Notice were issued to all the concerned Rice Millers for not delivering the CMR as per prescribed schedule. Department made all efforts through inspector incharges and guarantors of the millers to get completed the delivery of CMR to FCI by issuing notices and all the defaulter rice millers of the year 2013-14 to 2015-16 were blacklisted. In order to minimize the loss to the Govt. the period of delivery of CMR was got extended from Govt. of India from time to time. But the millers took no benefit of the extended delivery period due to which the department suffers financial loss. The department has got deposited the FDR in the departmental Head given by the millers as security and action is also being taken against the millers as per article 138 of Negotiable Instrument act 1881 on account of cheque bounce given by the millers as security.

The Committee has desired that FIR be got registered against all defaulting rice millers for non-delivery or short delivery of requisite quantity of customed milled rice fraudulently and for non-compliance of the terms and conditions of the milling agreements. Besides, strict disciplinary action be initiated/taken against all erring officers for not taking prompt action against such defaulting rice millers and action taken report be submitted to the Committee within a period of two months.

[41] 3.6.1 Non-delivery of rice by millers:

Twenty three millers of four out of five test-checked districts (excluding Kaithal), to whom 1.24 lakh MT paddy was allotted during KMS 2011-12 to 2013-14, did not deliver rice as per norms (67 *per cent* of the paddy). The millers were required to deliver 0.83 lakh MT rice to the FCI. It was, however, notified that only 0.44 lakh MT rice was delivered and 0.39 lakh MT rice was not delivered. The shortages for the KMS 2011-12 and 2012-13 came to notice during physical verification conducted in June and September 2013 when the millers did not deliver rice to FCI. In respect of KMS 2013-14, physical verification of rice conducted in November 2014 at the premises of rice millers showed that only 0.08 lakh MT rice was available with the rice millers against the requirement of 0.39 lakh MT rice.

On the request of the Rice millers' Association (June 2015), the State Government decided (September 2015) to levy penalty for KMS 2013-14 at the rate of 10 *per cent* of the cost rice instead of 50 *per cent*. As on 30 September 2015, an amount of Rs.115.48 crore was recoverable (Appendix 3.1). The Department presented post dated cheques in banks deposited as security by 17 millers for Rs.11.60 crore out of total

23 millers, but the cheques bounced between April and December 2015. The reasons as to why post dated cheques were not encashed was not on record. However, First Information Reports (FIRs) were lodged with Police Department against ten millers only as of April 2015. The reasons as to why FIRs were not lodged in respect of remaining seven millers was not on record.

Audit noticed that the following lapses on the part of FSD facilitated the non-delivery of rice:

- As per guidelines of the Government issued for each KMS during 2010-15, joint physical verification of paddy stocks was required to be conducted on fortnightly basis. The District Heads of the procurement agencies and the millers were responsible in respect of quantity and quality of paddy stocks found at the time of physical verification. The physical verification reports were to be submitted regularly by the District Head of the Agencies to their Headquarters. However, it was observed that physical verification was not conducted regularly as required in Kurukshetra and Karnal districts out of the five selected districts. In Kurukshetra, physical verification of the millers was conducted only once or twice during 2011-12 as against requirement of 9 to 25 physical verifications while in Karnal, it was conducted only twice against the requirement of 19 verification during 2013-14. Further, physical verification reports were neither being sent to Directorate nor was the Directorate monitoring the physical verification.
- As per guidelines of the Government for each KMS, in case rice miller fails to deliver the CMR as per the stipulated schedule, the Department was required to shift the Paddy stocks at the risk and cost of the miller concerned after giving him seven days notice for this purpose. It was noticed that the Department had not taken any action to shift the paddy stocks from the premises of all the 23 defaulting millers to some other millers for getting the paddy milled. Even the notices were not issued to millers for shifting of paddy to other millers.
- As per guidelines, the mills having 1 MT per hour milling capacity is allotted 3000 MT paddy (2000 MT upto 2011-12). For every additional 1 MT per hour capacity, 1000 MT extra paddy is allotted subject to a maximum cap of 6000 MT paddy (5000 MT paddy upto 2011-12). Further, mills on lease are not given more than 3000 MT of paddy. The District Milling Committees (DMCs) headed by Deputy Commissioners allot the paddy to millers according to their capacity. Further, the millers having dryers and sortex facilities and having proven track record in terms of timely delivery of rice, adherence to quality norms and better infrastructural facilities can be allotted more paddy by the DMCs subject to prior approval of the concerned head of the procurement agency i.e. Director General, FSD. Of 23 millers, 12 millers were allotted 33,690 MT paddy in excess of norms fixed by the Government as detailed in **Appendix 3.1**. Out of this excess allotment, allotment of 23,444 MT paddy was with the approval of concerned DMCs but approval from Director General, FSD was not obtained. For the balance 10,246 MT, approval was neither obtained from DMCs nor from the Director General, FSD. Thus, the allotment of 33,690 MT paddy was irregular.

- Audit also observed that the guarantee taken in the shape of PDCs did not serve the purpose as in 17, out of 23 cases the PDCs bounced where the millers defaulted in delivering the rice. Further, the Department was not prompt in taking action against the defaulting millers and FIR was lodged against only 10 defaulting millers, while FIR was yet to be lodged against the remaining 13 defaulting millers as of November 2015.

The Director General, FSD stated (November 2015) that the Government had decided to recover the amount of balance CMR from the defaulter rice millers and also to charge sheet the erring officers/officials. It was further stated that directions were issued to District Food and Supplies Controllers (DFSCs) from time to time for conducting physical verification, shifting of paddy/rice to other millers in the cases where rice millers were not able to deliver rice, initiating criminal proceeding against defaulter rice millers, etc. The fact remains that the control mechanism of the Directorate was not adequate and the existing system with its deficiencies did not safeguard the interest of the Government.

The department in its written reply stated as under:-

Fatehabad:

During the observation period only three rice mills were got defaulted. The paddy lying in defaulting rice mill M/s Shivaji Foods, Chander Kalan was shifted immediately to some another rice mill in the district. Notices were also issued to the defaulting rice mills. The proper action was also taken against the other two defaulting rice mills by pledging their property and recovering an amount 2,03,77,000/- in the Departments Head.

The excess paddy is allotted to a rice miller only when there is excess arrival of paddy in the mandis and most of the millers refuse to accept the paddy beyond their milling capacity. The excess paddy (10782 MT) was allotted to the rice miller M/s Shivaji Foods, Chander Kalan. The rice mills of Fatehabad timely delivered their CMR i.e before 31 March.

The department acted promptly and lodged FIR against the defaulting Rice Mills. Details are as follows:

- a) M/s Garg Rice Mill, Kalothea (FIR No. 639 dated 11.12.2014)
- b) M/s Tara Chand Rice Mill Ayalki (FIR No. 745 dated 11-12.2014)
- c) M/s ShivaJi Foods ChderKalan(FIR No. 349 dated 17.12.2014)

(Even the property of rice mills at (a) and (b) have been pledged. M/s Tara Chand Rice Mill Ayalki was made to deposit 2,03,77,000 Crore in the Department Head.

Kaithal:

As per report of DFSC Kaithal during the year 2013-14 M/s Ganesh Rice and Gen. Mill could not made delivery of 708 MT rice to Food Corporation of India. The Rice Miller after issuance of notice deposited Rs. 70,00,000/- and apart from

it FDR amount taken at the time of agreement has also been got deposited in the departmental head. During the year 2014-15 due to non delivery of CMR FIRs were got registered against two rice millers of Dhand centre M/s Des Raj Rajeev Kumar and M/s Shakti Trading Company and one Rice Miller of Pundri Centre M/s Saraswati Agro and case was got registered U/s 138 of Negotiable Instrument act 1881 in Hon'ble District Court Kaithal on account of cheque bounce given by the millers as security. Apart from it necessary action regarding charge sheeting the concerned AFSO/IFS and SIFS is being taken.

Yamuna Nagar:

During the year 2014-15 no Rice Miller defaulted and entire due CMR was delivered to Food Corporation of India. During the year 2015-16 M/s Kamal Agro Industries Sadhora could not deliver the due CMR even after extension the delivery period and a quantity of 222 MT CMR is pending with the mill. Agreement was executed with the miller as per milling policy of the that year and paddy was allotted for milling after obtaining all the documents mentioned in the agreement. Notices were issued to the millers on non delivery of CMR to FCI as per schedule. Department made all efforts through inspector incharges and guarantors of the millers to get completed the delivery of CMR to FCI by issuing notices and all the defaulter rice millers of the year 2015-16 were blacklisted. In order to minimize the loss to the Govt. the period of delivery of CMR was got extended from Govt. of India from time to time. But the millers took no benefit of the extended delivery period due to which the department suffers financial loss. The department given the cheque for encashment given by the miller as security but due to cheque bounce the case under article 138 of Negotiable Instrument act 1881 is under consideration of the court and FIR has been lodged against the miller and filing of recovery suit under process.

Kurukshetra:

As per report of DFSC Kurkshetra after the extension of delivery period for the year 2011-12 and 2013-14 the following mills could not deliver the rice on time

Name of Rice Mill	Kharif Year
M/s Ankit Trading Company	2011-12
M/s Chachal Rice Mill	2012-13
M/s Shri Shakti Rice & Gen. Mill	2013-14
M/s Jaharvir Rana Rice Mill	2013-14
M/s Shri Krishna Trading Co.	2013-14
M/s Bala Ji Rice Trading Co.	2013-14

The agreement was executed with the millers as per milling policy of the concerned year and all the formalities were completed before allotment of paddy to the millers and paddy was allotted after obtaining all the documents as per agreement. Notices were issued to all the concerned Rice Millers for not

delivering the CMR as per prescribed schedule. Department made all efforts through inspector incharges and guarantors of the millers to get completed the delivery of CMR to FCI by issuing notices and all the defaulter rice millers of the year 2011-12 and 2013-14 were blacklisted. In order to minimize the loss to the Govt. the period of delivery of CMR was got extended from Govt. of India from time to time. But the millers took no benefit of the extended delivery period due to which the department suffers financial loss. The department has got deposited the FDR in the departmental Head given by the millers as security and action is also being taken against the millers as per article 138 of Negotiable Instrument act 1881 on account of cheque bounce given by the millers as security.

Karnal:

DFSC Karnal intimated that during the year 2010-11 to 2012-13 the millers pertaining food department had delivered the entire CMR. But during the year 2013-14 and 2014-15 the following rice mills of Karnal, Taroari, Nissing, Nilokheri, Gharuanda and Assandh centre fail to deliver the due CMR.

M/s Ashirwad Foods, Karnal, Divya Foods, Karnal, Raj Shree Rice Mill, Sunil Kumar Amit Kumar, S.K. Traders, Maruti Rice Mill, Hari Om Rice mill, Moti Ram Sunil Kumar, Tanishq Foods, Assandh, A.R. Agro Nilokheri, L.R international, Nissing, Ganpati Agro Foods Nissing, Mahadev Khal oil & Rice Mill Nissing, Mahaluxmi Rice Mill Taraori, Shri Krishn Kirpa Foods Gharanuda, Shiv Shankar Rice mill.

KMS 2014-15:

Annupurna Agro Foods Karnal, Deepak Rice & Gen. mill, Krishan Foods Kachwa, Akshar Overseas, G.R International, Goyal Rice Mill.

As per report of DFSC Karnal a quantity of 147310.24 quintal paddy was allotted and as per 67% a quantity of 98697.86 quintal rice was to be delivered to FCI but against this a quantity of only 67370.01 quintal rice could be deliver to FCI leaving a balance of 34327.25 quintal for this quantity an amount of Rs. 109816082/- is to be recovered by the department from the concerned parties. Millers have requested to the department that for this amount cheques have been given but due to insufficient balance in their account the cheques were bounced and for which action against Article 138 of Negotiable Instrument act 1881 is under consideration with Hon'ble district Court Karnal.

The Committee has desired that FIR be got registered against all defaulting rice millers for non-delivery or short delivery of requisite quantity of customed milled rice fraudulently in violation of terms and condition of the milling agreement. Besides, strict disciplinary action be initiated/taken against all erring officers for not taking prompt action against such defaulting rice millers and action taken report be submitted to the Committee within a period of two months.

[42] 3.6.2 Non-recovery from the millers:

Five rice millers in three out of five selected districts were allotted 27151 MT paddy during 2013-14 for milling against which 18191 MT of CMR was due to be delivered to FCI up to the extended period of 30 September 2014. However, only 9787 MT of CMR was delivered and 8403 MT of CMR valuing Rs.19.90 crore was due from the millers (July 2015). Physical verification reports showed that paddy/rice was lying in the premises of the millers. The department had not taken any action to shift the paddy/rice from the premises of the millers. It was further noticed that out of these five defaulting millers, four millers were allotted paddy in excess ranging between 410 MT and 2,977 MT of their entitlement. Total recovery along with penalty and interest worked out to Rs.24.46 crore. However, neither this amount had been recovered from the millers nor any action regarding encashment of post dated cheques (PDCs) or lodging FIRs had been taken against the defaulting millers except in two cases in which PDCs bounced and FIR against one miller was lodged (November 2015).

The Director General, FSD stated (November 2015) that the concerned DFSCs were being directed to explain the position in this regard.

The department in its written reply stated as under:-

In reply to this para it is submitted that no recovery is pending in respect of Fatehabad and Yamuna Nagar. The information of other district is given as under:

Kaithal:

As per report of district Kaithal during year 2013-14 M/s Ganesh Rice and Gen. Mill could not made delivery of 708 MT rice to Food Corporation of India. The Rice Miller after issuance of notice deposited Rs. 70,00,000/-. During the year 2014-15 due to non delivery of CMR FIRs were got registered against two rice millers of Dhand centre M/s Des Raj Rajeev Kumar and M/s Shakti Trading Company and one Rice Miller of Pundri Centre M/s Saraswati Agro and case was got registered U/s 138 of Negotiable Instrument act 1881 in Hon'ble District Court Kaithal on account of cheque bounce given by the millers as security.

Kurukshetra:

As per report of DFSC Kurukshetra during the year 2011-12 M/s Ankit trading Company deposited Rs.14395277/- upto 31.8.2017 and an amount of Rs. 45234782/- is still recoverable party given cheque of this amount, but two cheque amount 10,00,000/- and 30,00,000 were bounced due to un sufficient balance in the account the case under u/s 138 has been got registered in the Hon'ble District Court Kurukshetra. In the Case of M/s Chachal Rice Mill arbitrator has given award dated 17.11.2014 in favour of department and ordered that recovery been made from party as per award to 2012-13. The party has challenged the award of the arbitrator in the Hon'ble district court and the date of hearing which is 10.4.2018. During the year 2013-14 M/s Shakti Rice & Gen. mill Khizrapura Kurukshetra was allotted 83447 quintal of paddy during 2013-14 , the CMR 55909 quintal of which was to be delivered to FCI upto 31.03.2014 but the rice miller could only deliver 25045.35 quintal rice to FCI, thus a quantity of 30864.14 quintal could not deliver to FCI. For the recovery of this balance Rice

FIR No. 53 dated 18.2.2015 has been registered against the miller. Shri Krishna Trading Company was allotted 51091.35 quintal of paddy during 2013-14, the CMR of which @67% i.e 28265.17 quintal was to be delivered to FCI after 31.3.2014 but the miller could only deliver 22093.35 quintal to Food Corporation of India whereas 12137.85 quintal could not be delivered to FCI, for the recovery of this rice FIR No.0075 dated 03.4.2015 has been got registered against the miller.

Shri Jai Bala Ji Rice Mill was allotted 42182.35 quintal of paddy during 2013-14, the CMR of which @67% i.e 28262.17 quintal was to be delivered to FCI after 31.3.2014 but the miller could only deliver 19405.70 quintal to Food Corporation of India whereas 8856.47 quintal could not be delivered to FCI, for the recovery of this rice FIR No.0086 dated 24.02.2015 has been got registered against the miller.

Karnal:

DFSC Karnal has intimated that the paddy to the millers for milling is allotted for milling after approval of the Milling Committee. After given more paddy to M/s Divya Foods Karnal and M/s Moti Ram Sunil Kumar, Assandh due to non delivery of due CMR notices were issued to these firms. Apart from it strict instructions were issued to concerned inspector to get these firms blacklisted due to non delivery of whole custom Milled Rice. Thereafter these two firms were got blacklisted and action was taken at attach the property given by them and their property and the FDR given by the miller as security was forfeited.

The Committee has desired that FIR be got registered against all defaulting rice millers for non-delivery or short delivery of requisite quantity of customed milled rice fraudulently in violation of terms and condition of the milling agreement. Besides, strict disciplinary action be initiated/taken against all erring officers for not taking prompt action against such defaulting rice millers and action taken report be submitted to the Committee within a period of two months.

[43] 3.6.3 Non-recovery of amount of value cut and moisture cut from millers:

GOI while conveying (April 2014) the provisional rates of CMR for the years 2013-14 to State Government imposed a value cut at the rate of one *per cent* of the cost of the rice delivered to FCI. Similarly, any moisture cut made by FCI from the bills of the department, was also to be recovered from the millers. It was however, noticed that in two districts (Karnal and Kurukshetra) an amount of Rs.2.40 crore was recoverable from 47 millers on account of value cut and moisture cut. But the amount had not been recovered (November 2015) despite the completion of KMS 2013-14 by September 2014. Besides, the Department had not prepared the milling account of these millers even after a lapse of more than 12 month of completion of KMS 2013-14.

The Director General, FSD stated (November 2015) that the concerned DFSCs were being directed to explain the position in this regard.

The department in its written reply stated as under:-

This para relates to only dfsc Kaithal, Karnal and Kurukshetra the district wise report is given as under:-

Kaithal:

As per report of the DFSC Kaithal the recovery of moisture cut and value cut has been made from the bills of the concerned rice millers submitted to FCI payment.

Kurukshetra:

As per report of the DFSC Kurukshetra the recovery of moisture cut and value cut has been made from the bills of the concerned rice millers submitted to FCI payment.

Karnal:

As per report of the DFSC Karnal the recovery of moisture cut and value cut is being made from the millers .

The Committee has desired that latest status as to the recovery of amount of value cut and moisture cut from rice millers alongwith the proof of recovery be submitted to the Committee within a period of 30 days.

[44] 3.6.4 Non-adherence of guidelines:

(i) Guidelines for the purchase of paddy issued by the FSD every year provide that millers doing custom milling paddy shall execute an agreement with the concerned State Government Agencies (SGAs) in the prescribed proforma. Audit observed that during 2014-15, paddy was allotted to 6 millers without executing any agreements with millers in Karnal district.

(ii) Guidelines for the purchase of paddy issued by the FSD every year provide that security amount of Rs.5 lakh for one tonne capacity and Rs.2 lakh for additional per tonne capacity would be obtained from the millers. The security should be in the shape of Fixed Deposit Receipts (FDR) pledged in the name of concerned procurement agency and should be valid till final execution of agreement. Audit observed that security amount of Rs.1.50 crore from 16 millers was not obtained during 2014-15.

(iii) As per guidelines, each miller was required to prepare in triplicate a pictorial chart/sketch depicting the positioning of the stacks, stack number with the number of bags in each stack. A copy of the chart was to be kept in mill premises while second copy was to be kept by the Inspector Incharge and the third copy was to be kept in the District Office. Audit observed that pictorial chart/sketch was not submitted by any of the millers in test-checked districts. Further, the physical verification proforma prescribed in the guidelines did not contain any column regarding variety and health of paddy/CMR. As a result of this, the chances of exchange of good quality paddy with that of lower quality cannot be ruled out.

The Director General, FSD stated (November 2015) that the concerned DFSCs were being directed to explain the position in this regard.

Thus, non-conducting of physical verification of stock regularly, allotment of paddy in excess of millers' capacity, non-obtaining of proper guarantee in the shape of FDR/bank guarantee for the milling of paddy, coupled with lack of appropriate action against defaulting millers facilitated non-delivery of rice valuing Rs.115.48 crore. There were also cases of non-recovery of Rs.24.46 crore from millers on account of short supply of rice, non-recovery of Rs.2.40 crore on account of value cut and moisture cut from millers and non-adherence of guidelines in a number of cases.

The matter was referred to the Additional Chief Secretary to Government of Haryana, Food and Supplies Department in September 2015, reply had not been received (January 2016).

The department in its written reply stated as under:-

This para relates to Fatehabad, Kurukshetra and Karnal the districtwise report are as under :-

Fatehabad:

As per report of Fatehabad the Security amount of Rs. 5 Lakh obtained from all rice mills. The security Rs. 2 Lakh for additional per tonne capacity was also obtained from the rice millers except one default rice miller i.e M/s Shivaji Foods Chander Kalan.

Kurukshetra:

DFSC Kurukshetra has intimated that point no. 1 of the para does not relates to their district. In respect of point no. 2 it has been intimated that no default has been occurred. In respect of point No. 3 it has been intimated that the officers/officials who have not complied the departmental instructions have been charge sheeted debarred from the paddy procurement work.

Karnal:

As per report of DFSC Karnal paddy is allotted to all the rice millers after executing agreement as per milling policy issued by Government. Agreement of 6 rice millers mentioned in the para has been got signed from the the then DFSC and the then staff has obtained the security amount from all the rice miller as per allotted paddy. He has assured that instruction will be followed in future

The Committee has desired that FIR be got registered against all defaulting rice millers for non-delivery or short delivery of requisite quantity of customed milled rice fraudulently in violation of terms and condition of the milling agreement. Besides, strict disciplinary action be initiated/taken against all erring officers for allotting paddy to the millers without executing the agreement with them; for not obtaining security amount from the millers; for not obtaining requisite pictorial chart/sketch from the millers; for non-conducting regular physical verification of stock of paddy/rice with the rice millers and action taken report be submitted to the Committee within a period of two months.

HEALTH DEPARTMENT

[45] 3.9 Utilization of funds by Red cross Society:

District Red Cross Societies (DRCS) had spent Rs.18.38 crore on pay and allowances and only Rs.6.63 crore on its main aims and objectives. An expenditure of Rs. two crore was incurred on the activities not covered under its objectives. There were cases of embezzlement, non-imparting of training to handicapped persons, non-levy of penalty on the supplier, non-approval of constitution and uniform service rules of DRCS:

The Indian Red Cross Society (IRCS) was constituted under the Indian Red Cross Society Act, 1920 for the purpose of aid to the sick and wounded members of the Armed Forces and other purposes of a like nature during war and also for continuation in peace time, maternity and child welfare; nursing and ambulance work; relief for the mitigation of suffering caused by epidemics, earthquakes, famines, floods and other disasters etc. Haryana State Branch of the IRCS came into existence in June 1971. There are 21 District Red Cross Societies (DRCSs) in the State.

With a view to ascertain whether the funds of the societies were utilized according to its aims and objectives, records for the period 2010-15 in the office of Red Cross Society Haryana (RCH) and five out of 21 DRCSs were test checked under Section 20 (1) of CAG's DPC Act, 1971. Against the income of Rs.54.79 crore, an expenditure of Rs.49.82 crore was incurred in the test checked units during 2010-15.

During audit the following irregularities were noticed:

(ii) (b) & (c) Irregular expenditure:.

DRCSs have to incur the major expenditure to achieve the objective mentioned in First Schedule section 7 under the Indian Red Cross Society Act, 1920. Scrutiny of records of five DRCSs showed that an expenditure of Rs.29.52 crore was incurred by these DRCSs during 2010-15. Audit observed that these DRCSs incurred an expenditure of Rs.18.38 crore (62 *per cent*) on salaries and only an expenditure of Rs.6.63 crore (22 *per cent*) was incurred on aims and objectives by these DRCSs. Out of Rs.18.38 Crore, DRCSs had incurred irregular expenditure of Rs.1.50 crore on pay and allowances of the staff working in other departments. Besides, expenditure of Rs.0.24 crore was also incurred in Sirsa District on vehicles and machinery deployed for other departments. On being pointed out, the Secretary DRCS, Fatehabad stated (September 2015) that out of Rs.18.40 lakh an amount of Rs.14.14 lakh had been recouped. No recovery has been made by other DRCSs as of December 2015.

Scrutiny of records of selected DRCSs showed that Societies had incurred expenditure of Rs.27.39 lakh on financial aid to the poor persons, private and Government institutions etc., on Diwali and National day celebrations which was not covered under the objectives of the IRCS Act, 1920. Further, State Government was directed (April 2010) by the High Court to stop such payments. The RCH forwarded (November 2010) court instructions to all the presidents of DRCSs to stop such payments.

It was further observed that an expenditure of Rs.26.34 lakh out of Rs.27.39 lakh was incurred on these activities even after the directions (April 2010) of the High Court.

The Secretary, DRCS Bhiwani stated (March 2015) that the society has now stopped the practice of distribution of aid to poor. The fact, however, remained that expenditure was incurred in contravention of provisions of IRCS Act, 1920 and no action had been taken against the officers at fault.

The department in its written reply stated as under:-

In this regard, it is submitted that all financial and Administrative powers are with the concerned Deputy Commissioner-cum-President, District Red Cross Branch, therefore, the A.G. Audit Para No. 3.9 pertaining to the concern District Red Cross Branches have been forwarded for necessary action/reply within stipulated period and sent to this office vide our office letter No. Adm./PAC/2016/6372-6379 dated 22-11-2016.

In this regard, it is submitted that all financial and Administrative powers are with the concerned Deputy Commissioner-cum-President, District Red Cross Branch, therefore, the A.G. Audit Para No. 3.9 pertaining to the concern District Red Cross Branches have been forwarded for necessary action/reply within stipulated period and sent to this office vide our office letter No. Adm./PAC/2016/6372-6379 dated 22-11-2016.

In response to this office letter No. Adm./PAC/2016/6372-6379 dated 22-11-2016, it is submitted that the reply of 05 districts i.e. Bhiwani, Fatehabad, Sirsa, Gurgaon and Kurukshetra have been received in respect of audit para No. 3.9.-Utilization of funds by Red Cross Societies. As stated the above said District Red Cross Branches are following up with proper channel as per directions given by the A.G. (Audit) party, Haryana, Chandigarh during the A.G. (Audit). (Kindly see at Annexure-"A-1 to A-11")

The Committee has desired that district-wise details be submitted to the Committee within a period of one month.

[46] 3.9 (iii) Training to the handicapped persons:

Social Justice and Empowerment (SJE) Department framed a policy (August 2009) to rehabilitate 128 blind persons who were employed for canning of chairs by posting them as Master Trainers (MTs) in DRCSs as use of cane chairs had decreased significantly. They were required to undergo three months compulsory training in making of chalk, disposable articles, candles, dusters etc. after which they were required to give further training to handicapped persons in different training centers to be opened by SJE department.

The SJE department had released grants to respective DRCSs for payment of salaries to MTs. Accordingly salaries amounting to Rs.6.69 crore was paid from December 2009 to March 2014. It was however noticed that the three months compulsory training was not imparted to the MTs in 17 districts (except four DRCSs) due to non availability of suitable training centres. Also an amount of Rs.4.20 lakh was released in January 2010 to DRCSs for purchase of tools and machines for training purposes. However, no purchase has been made so far (December 2015). The RCH stated

(January 2015) that they had considered the issue of training seriously and has fixed training schedule for training of 105 Blind MTs from February to November 2015. However, no training centre has been opened so far (December 2015).

Thus, the objective of rehabilitation of MTs and of enabling the handicapped persons for self employment was not achieved even after incurring an expenditure of Rs.6.69 crore and necessary tools and machinery are yet to be purchased.

The department in its written reply stated as under:-

Meanwhile, it is mentioned that the proper training of Blind Master Trainers were started from 09-02-2015 at Education and Training Centre, National Federation of the Blind, Haryana Branch, Ambala Cantt. which has been completed on 07-09-2016 (Annexure-“B”).

In view of the audit objection raised by the A.G. (Audit), Haryana, further a letter to the Director General, Social Justice & Empowerment Department, Haryana, Chandigarh has been written vide this office Letter No. Admn./BMT-205/Trg./2016/5350 dated 16-09-2016 regarding to open vocational training centers for these Blind Master Trainers at the District/Sub-District/Block Level for imparting training to handicapped persons. In this regard, a project wise budget estimates has also been made for further discussion and approval with the Social Justice and Empowerment Department, Haryana for implementation at the earliest (Annexure-“C”).

Therefore, It is submitted that this office has received a letter bearing No. 39534/H-1/DW/SJE/2016 dated 21-12-2016, received on 30-12-2016 from the O/o the Director, Social Justice & Empowerment Department, Haryana, Chandigarh regarding to utilize the services of our idle Blind Master Trainers in the District Red Cross Societies for imparting skill training in the various categories at the Block Resource Centers to the Destitute Children in the School and Institute has been approved by the Hon'ble Chief Minister, Haryana. In this regard, a detailed district wise list has also been prepared by the Department for posting the Blind Master Trainers at the Block Resource Centers in the State. The same has been circulated to all the Secretaries; District Red Cross Branches in Haryana vide this office Letter No. Admn./BMT Trg./2017/7179-7199 dated 09-01-2017 with the request to appoint/post the Blind Master Trainers in the Resource Centres (Annexure-“D”).

The present updated reply:

It is submitted that this office has received a letter No. 929/H-1/DW/SJE/2017 dated 27-05-2017 from the Director, Social Justice & Empowerment Department, Haryana, Chandigarh regarding to utilize the services of our idle Blind Master Trainers in the District Red Cross Societies for imparting skill training in the various categories at the Block Resource Centres to the Destitute Children in the School and Institute, the same orders issued by the Department vide order letter Memo No. 39534-35 dated 21-12-2016 are hereby withdrawn after due consideration with immediate effect. It is also advised to take appropriate action

in order to have the productive work from them in view of the terms and conditions as laid down in their appointment orders with reference to Govt. Notification No. 1469-SW(1) dated 31-08-2009 and the same is being forwarded to all the Secretaries, District Red Cross Branches, Haryana for information and further necessary action please (Annexure-"D-1 to D-17").

The Committee has desired that next time the alongwith the Health Department, the representatives of Social Justice Department be also called to discuss the para.

[47] 3.9 (iv) Suspected Embezzlement (Bhiwani):

The Punjab Financial Rules (Volume-I) (Rule 2.2 and 2.7), as applicable to the Haryana Government and also to Red Cross Societies, require a Drawing and Disbursing Officer (DDO) to satisfy himself that all the monetary transactions are entered in the Cash Book as soon as they occur and the same are attested by him. In case, an employee, who is not in-charge of the cash book, receives money on behalf of the Government, he is required to remit the same to the employee having a Cash Book or deposit the amount into the treasury/bank on the same day or in the morning of next day. The head of the office is also required to verify all the entries including totals in the cash book or have this done by some responsible official other than the writer of the Cash book and initial all entries as correct.

Scrutiny of record of DRCS, Bhiwani showed that an amount of Rs. 66,850 was collected between April and August 2011 as receipt by the DRCS, Bhiwani on account of ambulance van charges. The amount was entered in the cash book and shown as deposited in the bank. Scrutiny of cash book and Bank Statement however, showed that the amount was not deposited in the bank. It was also not ensured by the DDO, that the entire money collected was deposited in the Bank. This amount was not even reflected in the bank reconciliation statement prepared by the chartered accountant who had finalized the account of the society. This was tantamount to embezzlement of Rs.66,850. The Secretary, DRCS Bhiwani stated (June and September 2015) that amount of Rs.93,410 (embezzlement of Rs. 66,850 and interest of Rs.26,560) had been deposited in bank in June 2015. Thus, non verification of monetary transactions in cash book by DDOs and non checking of entries in the cash book other than the writer of the cash book facilitated the embezzlement.

The department in its written reply stated as under:-

In this regard, it is submitted that all financial and Administrative powers are with the concerned Deputy Commissioner-cum-President, District Red Cross Branch, therefore, the A.G. Audit Para No. 3.9. pertaining to the concern District Red Cross Branches have been forwarded for necessary action/reply within stipulated period and sent to their office for reply vide this office letter No. Adm./PAC/2016/6372-6379 dated 22-11-2016.

In response to this office letter No. Adm./PAC/2016/6372-6379 dated 22-11-2016, it is submitted that the reply District Red Cross Branch, Bhiwani has been received in respect of audit para No. 3.9.-Utilization of funds by Red Cross

Societies. As stated, the District Red Cross Branch, Bhiwani is following up with proper channel as per directions given by the A.G. (Audit) party, Haryana, Chandigarh during the A.G. (Audit) (Kindly see at Annexure-"A-1 to A-11").

The Committee has desired that Mr. Pradeep Kumar, Distt Red Cross Society, Bhiwani to inquire into the matter at his own level and his report alongwith the report of the Deputy Commissioner be submitted to the Committee within a month.

[48] 3.9 (vi) Undue favour and non levy of penalty:

Four supply orders for First Aid Boxes were issued between December 2011 and October 2013, with a request to complete the supply within one month from the date of the supply order failing which penalty at the rate of one *per cent* per day of total cost of material was to be imposed. Though, the firm had supplied the First-Aid- Boxes with a delay ranging between 48 to 174 days, yet payment of Rs. 9.25 lakh was made against these supply orders without levying any penalty. It was also noticed that samples of the supplied items had also failed.

The Secretary, RCH stated (September 2015) that the condition of levying the penalty at one *per cent* was mentioned by them in some supply orders whereas in tender form no such condition was given. The reply is not convincing as the condition of penalty was mentioned in the supply orders and therefore penalty was to be levied on such cases where there were inordinate delays in supply.

Thus, District Red Cross Societies had spent Rs.18.38 crore on pay and allowances and only Rs. 6.63 crore on its main aims and objectives. An expenditure of Rs. two crore was incurred on the activities not covered under its objectives. There were cases of embezzlement, non-imparting of training to handicapped persons, non- levy on penalty on the supplier, non-approval of constitution and uniform service rules of DRCS.

The matter was referred to the Additional Chief Secretary to Government of Haryana, Health Department in August 2015 and further reminder was issued in September 2015. Reply was awaited (January 2016).

The department in its written reply stated as under:-

First reply given to the A.G (Audit), Haryana:

Reply was given vide this office letter bearing No. HRC/Store/2014/3035 dated 14-08-2014, which is reproduced as under: -

When this office sold the tender form to a dealer/manufacturer, there was condition mentioned that:-

"The rate quoted will be valid for a period of one year from the date of acceptance of the quoted rates and the firm will have to execute all orders placed on it within this period, failing which security money will be forfeited".

While issuing the supply order of first aid boxes to the supplier, under the term and conditions at Sr. No. 3 has been wrongly mentioned that "The supply will have to be completed within one month from the date of placing the order otherwise the penalty will be imposed @1% per day on the total amount" which was contrary to the condition laid down in the tender form and 1% per day penalty also does not appear realistic.

In this context, it is also submitted that even the supplier had raised the objection against imposing such heavy penalty clause of @1% per day on the total amount. "During telephone discussion" with certain technical reasons for delay and requested to remove the same. The same was accepted after due consideration and we repeatedly chased the firm for supply of the material (First aid boxes) as early as possible otherwise the security money of Rs. 10,000/- will be forfeited. On that basis, the firm had continued the supply of the first aid boxes to this office. If, the condition would have not been completed. The payment to the firm had been released only after receiving the copy of G.R. and after obtaining telephonic confirmation from the concerned office.

Undue favour to M/s Kishan Chand & Sons, Delhi:-

In this connection, it is submitted that the office has never made any undue favour to any firm regarding supply of material. On the basis of quality and competitive price, the tender was approved for supply of material. M/s Kishan Chand & Sons, Delhi has quoted the rate of Rs. 764/- each+5% CST extra, the observation regarding rates of the committee members are given as under:-

- (i) M/s Kishan Chand & Sons, Delhi has given the rates 764/- +5% CST with FOR Chandigarh comes to Rs. 802.20 (Rs. 764 + 38.20), the committee members has considered the case subject to the clarification of point No. a to c as mentioned above. In this regard, M/s Kishan Chand & Sons, Delhi has clarified in the letter that they are responsible for each and every item for supply in the First Aid Box as mentioned in the tender list.
- (ii) M/s Ramesh Medical Hall, Sector-16, Chandigarh has given the rates 854/-+42.70/- (+5% VAT) with FOR Chandigarh comes to Rs. 896.70 with the observation mentioned as (a) and (b). The rates quoted by M/s Ramesh Medical Hall, Shop No. 42, Sector-16-D, Chandigarh are on higher side.
- (iii) It is therefore proposed that the rates quoted by M/s Kishan Chand & Sons, Delhi may kindly be approved for supply of first and box @ Rs. 764/- per box.

As per request made to this office by M/s Ramesh Medical Hall, Sector-16, Chandigarh has given the consent at later date vide his letter dated 09-01-2013, they are ready to provide the first aid box with improvement in the quality of bandages and increase the quantity of loose woven gauge from 2 to 10 on the same rates quoted by the first party i.e. M/s Kishan Chand & Sons, Delhi. Accordingly, the case was forwarded to the Vice-Chairman for information and seeking necessary approval on 12-02-2013.

The Vice-Chairman of Indian Red Cross Society, Haryana State Branch, Chandigarh had called up on 19-02-2013 to the undersigned to discuss the case and may be asked to rectify the quarries and improve the quality and quantity as per specifications. The request of M/s Ramesh Medical Hall, Sector-16, Chandigarh was rejected on the plea that the proposal of the firm is an afterthought and may lead to legal implications as the rates quoted by the firm were at serial No. 3. Hence, there is no undue favour with any firm has been done by this office.

Second reply given to the A.G (Audit), Haryana:

Reply was given vide this office letter bearing No. Adm/Audit Para/2014/ 4914 dated 02-12-2014, which is reproduced as under: -

Refer to this office letter No. HRC/Store/2014/3035 dated 14-08-2014, it is intimated that the detailed reply has already been given, as regards, recovery of Vat amounting of Rs. 2310/-, the same will be charged from the Firm, accordingly the Firm has been directed to deposit the said amount in this regard. The letter has been issued vide this office letter No. HRC/Store/2014/4897 dated 01-12-2014.

As regards, condition of penalty @ 1% per day has also already been explained. The condition of leveling the penalty was mentioned in supply by the office inadvertently in some of the orders (not all). This condition was contrary to the conditions laid down in the tender form and same has been removed since long.

In the tender form only depositing to the Firm of Rs. 10,000/- (Rs. Ten thousand only) as security was mentioned. The 1% per day penalty is unrealistic.

The Payments have been made only after confirmation of receipt of material in full. However Rs. 10,000/- (Rs. Ten thousand only) have been retained as penalty for delayed supplies.

It is submitted that no undue favor was given to M/s Krishan Chand & Sons. Very transparent procedure has been followed as per laid down procedures of purchases and as per directions of the competent Authority i.e. DGHS-cum-Vice Chairman.

As cognate reasons for not giving this supply order to bidder No. 2, (Ramesh Medical) the dealer had submitted his renewed bid as an after-thought, when all rates of other bidders were disclosed, hence same was not agreed to by DGHS-cum-Vice Chairman i.e. the Competent Financial Authority. It is again explained that matter was discussed with DGHS-cum-Vice Chairman personally by Hony. Secretary and he directed that the first lower bidder cannot be ignored and order needs to be placed with first lowest bidder keeping a check on quantity and quality of supplies. Hence, the same was followed. It is again reiterated that no undue favour was done to M/s Krishan Chand & Sons.

Regarding direct delivery of First Aid Boxes, action has been initiated and specific Certificates are being obtained from all DEO/DEEO's letter has been written to all the DEO/DEEO's to send Certificate confirming that First Aid Boxes supplied by the firm M/s Krishan Chand & Sons to the Indian Red Cross Society have been received in full and distributed to Schools. Further D.O. letters have also been written to Directors Secondary and to Elementary Education to get the reply expedited. All such certificates having confirmation of receipt of First Aid Boxes in full alongwith list of Schools will be submitted during review by your team. To avoid further delay, JRC Field Officer will be deputed to collect all such certificates/documents by hand.

It is further submitted that every year this office made a provision in the Budget for providing first Aid Boxes free of cost to the DEO's/DEEO's for onward distribution to the Schools in the Districts. For the procurement of the first Aid Boxes tenders are called in the Newspaper. As per conditions the tender forms are sold by this office with some terms & conditions. Similarly, the case in question M/s Krishan Chand & Sons was also one of the tenders. Being lowest rates, he was issued supply order with some terms & conditions. While issuing some supply orders one of the conditions was charging penalty @ 1% per day on delayed supply. Whereas in tender form there was no such condition given.

In view of above you are requested to reconsider and drop this objection.

The Committee has desired that a status report as to the total amount recoverable and recovery made upto date be submitted to the Committee at the earliest.

HOME DEPARTMENT

[49] 3.12 Non-implementation of Outdoor Surveillance System:

Non-implementation of Outdoor Surveillance System, a crucial and vital project for maintenance of law and order and crime control, resulted in blockade of funds amounting to Rs.8.24 crore for more than four years, wasteful expenditure of Rs.14.48 lakh and loss of interest of Rs.2.04 crore:

In order to create an outdoor surveillance system with a communication infrastructure and implementation of an IP based video surveillance system for aiding visual surveillance for law and order, crime and traffic control, incident management and disaster response, Government of India (GOI) approved an Outdoor Surveillance System under the scheme for modernization of State Police Forces, in 2008-09 for Panchkula district of Haryana and later on the project was extended to other three districts (Rohtak, Karnal and Panipat) during the financial year 2009-10 and 2010-11.

Financial Commissioner and Principal Secretary, Government of Haryana, Home Department issued sanction amounting to Rs.8.26 crore during 2009-11 for installation of system in four districts through Haryana State Electronics Development Corporation Limited (HARTRON), which was deposited (Rs. 5.65 crore in December 2010 and Rs.2.61 crore in June 2011) with HARTRON on the basis of request for proposal (RFP) finalized by HARTRON. A purchase order was placed with M/s VMC System Ltd. Secunderabad for Rs.7.75 crore by HARTRON in February 2011. As per clause 3 of agreement and 6.4 of RFP, the company was required to complete the installation, commissioning and integration of the system at all the sites within three months from the date of award of contract (February 2011). Final acceptance test was to be conducted within four months from the date of award of contract. As such, the project was to be operationalised by June 2011.

Scrutiny of records (May 2014) of Director General of Police (DGP) Haryana showed that the firm delivered (November 2011) the equipment at the four sites with a delay of six months. Physical inspection was conducted by a Committee during May 2012 which pointed out that company delivered only eight equipment against 20 at each site, of which only six equipment were found to be as per specification of the purchase order and accuracy of the software was found to be only 32 *per cent*. The company requested for another opportunity to supply the said software after being updated/reconfigured but failed to supply the equipment as per requirement and became non responsive since September 2013.

The purchase order placed with the company was terminated by HARTRON in June 2014. In terms of clause No. 6.4 (v) of RFP, the earnest money amounting to Rs.2.00 lakh along with performance bank guarantee of Rs.77.50 lakh was forfeited by HARTRON and an amount of Rs. 8.91 crore had been refunded by HARTRON to the DGP in January 2015 after deducting an amount of Rs.14.48 lakh out of total amount of Rs.9.05 crore. The amount was lying with DGP, Haryana in the PRERIT Society account and not refunded to GOI.

In audit it was observed that the matter remained under correspondence between Police Department and HARTRON and there was inordinate delay on the part of both the Police Department and HARTRON. Action against the agency was taken in June 2014 and the system which was required to be made operational by June 2011 was still to be procured (December 2015). However, utilization certificate of funds had already been submitted to GOI in September 2010 and December 2012 after depositing the funds with HARTRON, without incurring expenditure on the Project.

Further, according to the instructions issued by Finance Department (March 2011), HARTRON was required to pay interest at the rate of six *per cent* per annum, on half yearly basis to the department on unutilized funds and administrative departments were responsible for recovering the interest. But, neither HARTRON paid nor the department demanded interest amounting to Rs 2.04 crore on unutilized funds for the period March 2011 to December 2014.

Thus, due to lackadaisical approach of the Department, the outdoor surveillance system, which was to be operationalised by June 2011, has not been procured even after a period of more than four years from the target date of completion.

On being pointed out the DGP stated (June 2015) that due to refusal of HARTRON to go ahead for re-tendering of the city surveillance system, Electronics Corporation of India Limited has been approached for submitting a concept note in order to establish the desired specification for the system and rough cost estimate and the matter is still under process.

The fact remains that the department did not install the system even after four years from the targeted date of completion due to which the desired benefits of the proposed project could not be achieved and expenditure of Rs.14.48 lakh so far incurred was rendered unfruitful. Submission of utilization certificate of funds to the GOI in 2010-13 was irregular. Rs.8.24 crore remained blocked and unutilized for a period of more than four years, which further resulted in loss of interest Rs.2.04 crore.

The matter has been referred to Additional Chief Secretary to Government of Haryana, Home Department in August 2015 and further reminder issued in September 2015; Reply was awaited (January 2016).

The department in its written reply stated as under:-

In this regard, it is stated that procurement of sophisticated equipments like Outdoor Surveillance system is a highly technical issue which requires knowledge of various technologies, equipment etc. available in International Market. Ministry of Home Affairs, Government of India, having realized this problem long ago, permitted the police department as a special case to park the funds allotted under MPF Scheme in a separate account by establishing a society approved by the Finance Department and Government of Haryana.

Necessary supply order for installation of Outdoor Surveillance System in Panchkula, Karnal, Panipat and Rohtak was awarded to M/s VMC Ltd. by the MD/HARTRON. On dated 22.3.12, this office has intimated to the MD/HARTRON

that District Rohtak, Karnal, Panipat and Panchkula has received material from the firm for Outdoor Surveillance System and the same is kept in police units. The inspection of the material supplied by the firm was requested to be carried out as per terms and conditions of supply order. A committee constituted by PHQ carried out the inspection of items supplied by M/s VMC Ltd. on 9th May, 2012 at Karnal on 10th May, 2012 at Panipat, on 11th April 2012 at Rohtak and on 14th May 2012 at Panchkula. The committee pointed out many shortcomings in the material supplied by the firm.

On 31.8.2012, a meeting was held in the office of MD/HARTRON to discuss the issues pertaining to the implementation of Outdoor surveillance System for Panchkula, Karnal, Panipat and Rohtak. The representative of M/s VMC was directed to send route map alongwith markers of all the cables laid by them or bought from other service providers as it was to be subsequently provided to HUDA, MC, PWD etc.

Thereafter, a meeting was held on 22.10.2012 in the office of MD/HARTRON to discuss the show cause notice issued to M/s VMC Ltd. and other technical issues. This meeting was attended by Dr. R.C. Mishra, IPS, the then IGP/Modernization on behalf of Police department. The representative of M/s VMC Ltd. had attended the meeting and supplier was directed to complete the project in all the cities immediately.

Further, a meeting was held on 25.10.2012 in the camp office of DGP, Haryana, Chandigarh to review the progress of procurement of various items through HARTRON and it was decided that HARTRON should finalize Surveillance system in four cities immediately and representative of the firm was requested to complete the supply of equipments and complete the project without any further delay so as to avoid withdrawal of funds but firm could not supply the product as per supply order.

A demonstration of ANPR on dated 11.8.2013 at 7.30 PM at State Highway, Opposite Haryana Police Line, Moginand, Panchkula was organized by the supplier in presence of Sh. Rajiv Monga, AGM/HARTRON and Sh. Sandeep Kumar Malik, ACP/Panchkula and other police officers to see the accuracy of system during night time. The company demonstrated the alert feature wherein an alarm is generated when a vehicle with a designated number plates cross the ANPR camera. The said feature worked when the light of the vehicle was kept on. But system could not serve the purpose as was required. The representative of VMC requested to give another opportunity to demonstrate the same.

Thereafter, supplier firm stopped all communication in this regard with HARTRON. Resultantly, HARTRON vide dated 16.06.2014 has withdrawn purchase order issued to M/s VMC Ltd. due to its failure to implement the project. In view of withdrawal of the purchase order by MD/HARTRON issued to VMC, Police Department Haryana has also terminated the agreement executed

between both parties on dated 14.7.2014. It is also intimated that MD/HARTRON has refunded the following amount:-

Sr. No.	Description	Amount
1	Amount deposited by Haryana Police	Rs. 8,26,28,950/-
2.	Expenditure incurred on floating NIT/Corrigendum	Rs. 1,87,622/-
3.	Amount refunded (Cost of Project)	Rs. 8,24,41,328/-
4	EMD forfeited by the Corporation	Rs. 2,00,000/-
5	Bank Guarantee revoked by the HARTRON	Rs. 77,50,000/-
6	Cost of three man-hours for six months duration (i.e 70,000*3*6)	Rs. 12,60,000/-
7	Amount refunded (Bank Guarantee)	Rs. 66,90,000/-
	Grand Total (Coloum No.3 + 7)	Rs. 8,91,31,328/-

Further, this office has requested to State Govt. to accord necessary approval for supply and installation of CCTV surveillance system at important locations in cities and town in the State and carry out a detailed survey and solution on cost plus formula through Electronics Corporation of India Limited (ECIL). The State Govt. agrees with proposal for supply and installation of CCTV surveillance system at important locations in cities and town in the State and carry out a details survey and solution on cost plus formula through Electronics Corporation of India Limited (ECIL). Further this office has requested to Sh. R.P.Shah, Project Manager, Electronics Corporation of India Limited (ECIL), New Delhi to send complete proposal and demonstration to this office immediately. A demo was held on 13.1.2015 and some observations were made by this office. Reply of observations has been received from ECIL. Further, PHQ has constituted a committee of the following officers to closely interact with the officers of the ECIL for installation of City Surveillance in Gurgaon District and requested to project their requirements to ECIL and assist them in preparation of the project report at the earliest:-

1. Sh. Navdeep Singh Virk, IPS, CP/Gurgaon- Chairman
2. Shri Sanjay Singh, IPS, Joint CP/Faridabad- Mamber
3. Shri Saurabh Singh, IPS, Joint CP/Gurgaon- Mamber

Further, project report alongwith estimated cost of Rs.56.83 Crore, technical specification and terms & condition for installation of CCTV Outdoor Surveillance System have been received from CP/Gurgaon on dated 03.06.2016 and the same has been sent to State Govt. for according administrative approval. in addition, inview of total cost Rs. 56.83 Cr. Police Deptt. decided that the entire amount of Rs.55.50 Cr. (Rs. 45.50 Cr. + 9.95 Cr.) sanctioned for outdoor surveillance system in Distt. GGN, FBD, PKL, PPT, KNL, RTK, SPT & YNR may be utilized for instllation of CCTV Surveillance System in district Gurgaon. Further this office has sent a proposal to State Govt. for obtaining necessary permission

for utilization of Rs.55.50 Cr. for installation of CCTV Cameras in one district Gurgaon only instead of Distt. FBD, PKL, PPT, KNL, RTK, SPT & YNR. Necessary permission for utilization of funds Rs. 55.50 Cr. for one district and administrative approval of estimated cost, technical specification and terms & condition have been received.

It is also mention to here that on dated 04.11.2016, HARTRON has intimated that as per the State Govt. instruction dated 11.08.2016, HARTRON is the only Nodal Agency for development of Computer jobs in the State and as per the State Govt. instructions daed 30.08.2016, the procurement of surveillance based items are to be procured through HARTRON, being the approved source.

In view of above, on dated 10.11.2016 this office has sent a copy of Project Report alongwith administrative approval of estimated cost, technical specification and terms & condition and copy of permission for utilization of funds Rs. 55.50 Cr. for installation of CCTV System in one district Gurgaon only to HARTRON with the request to proceed further in the matter and take necessary steps for the implementation of project through ECIL under intimation to this office, so that funds could be utilized & unnecessary correspondence may be avoided.

Meanwhile Sh. V.Umashankar, Officer on Special Duty, Gurugram Metropolitan Development Authority, Gurugram has written a D.O. letter to PS to Govt. Haryana, Town & Country Planning Deptt. Chd. with copy to this office vide which he has intimated that Municipal Corporation, Gurugram (MCG) had undertaken a pilot project for installation of CCTV cameras in collaboration with the Gurugram Police. Live feed from the CCTV Cameras will be made available through a video wall located at the office of the Commissioner of Police along with common video analytics such as automatically number plate reading (ANPR), red light jumping etc. which would be systems-detected through the analytics. This project is likely to be commissioned shortly.

Gurugram has been identified as a Smart City by the Ministry of Urban Development and the GMDA along with MCH is in the process of preparation of a project document for the Smart City initiative which includes CCTV Surveillance System integrated with intelligent traffic systems, smart water systems and smart street light systems in Gurugram. The core infrastructure for all these initiatives i.e. optical fiber connectivity would be identical and the same infrastructure can be used to deliver all these initiatives. Therefore, the project cost and its implementation can be optimized if the infrastructure requirements for all these projects are provided in an integrated manner. Further he has proposed that the CCTV Surveillance System for Gurugram may be implemented along with other Smart City initiative through GMDA and MCG. The amount available with Gurugram Police i.e. Rs. 55.50 Crore could be transferred to GMDA for implementation purposes.

Further, ACS, Home has sent a copy of noting dated 29.08.2017 received from PS to Govt. Haryana Electronic & IT Department which has duly been approved by Hon'ble CM, Haryana and requested to take-up matter for installation of CCTV Surveillance System in District Gurugram with HARTRON on priority basis. HARTRON has also requested vide No. 2632 dated 28.09.2017 to Police Deptt.

for providing detailed scope of work in the form of indent for the said project and appoint nodal officer(s) on behalf of Haryana Police for coordination. After receipt of detailed scope of work from Haryana Police, HARTRON will submit timeliness for execution of said project on the basis of scope of work and other deliverables required under this project as desired by Hon'ble CM, Haryana. Further, this office has designated nodal office to CP, GGM and also requested to send the scope of work.

Now ACS, Home has fixed a meeting on 02.11.2017 at 12:00 Noon in his office with MD, HARTRON and CP, Gurugram to discuss the issue for installation of surveillance system through GMDA.

As the matter relates to public interest, a request has been made to HARTRON for obtaining an interest amounting to Rs. 2.04 Crore vide this office endst. No. 9503/P-5 dated 28.08.2015 and also inform to AG (Audit), Haryana vide this office endst. No. 9504-06/P-5 dated 28.08.2015. But HARTRON vide memo. No. HARTRON:Co-ord.(TP)(Infra):1:2015: 6249 dated 16.09.2015 has intimated that issue for releasing interest on deposit will be decided by the Board of Directors. However, further decision taken by Board of Directors of HARTRON has not been received in this office till now.

In view of position explained above, it is requested that Para may kindly be settled.

The Committee has desired that vigorous efforts be made to make the project fully functional within the year 2018 under intimation of the Committee.

INDUSTRIAL TRAINING AND VOCATIONAL EDUCATION DEPARTMENT

[50] 3.15 Blockade of funds due to injudicious selection of site:

Decision of Industrial Training and Vocational Education Department to make payment for land without ensuring its suitability for construction of ITI resulted in blocking of funds of Rs.98.82 lakh for more than seven years and loss of interest of Rs.66.05 lakh:

As per rule 6.15 of B&R Manual of orders, the site of every building should be definitely settled before the detailed design and estimates are prepared. Besides rule 6.15 (iii)(b) laid down that a board comprising of DC, EE (B&R), EE (Public Health) and an officer of the department may be constituted for the selection of site, and board would submit its report regarding suitability of the site.

With a view to establish an Industrial Training Institute (ITI) at Kalayat, Director General (DG), Industrial Training and Vocational Education (ITVE), Haryana requested (January 2007), Deputy Commissioner (DC), Kaithal to provide 10 acres of land free of cost. Besides other requirements regarding suitability, it was requested that the land should not be in a low lying area. The Principal ITI, requested (May 2007) the Executive Engineer (EE), Public Works Department (PWD) Building and Roads (B&R), Narwana to prepare site plan of ITI as Municipal Committee (MC) was ready to transfer the land (7 Acre 1Kanal) at the collector rate. The EE, informed (May 2007) that land may be purchased in the name of ITI so that site plan could be prepared.

The Principal, ITI Kaithal along with *Kanungo* (an official working in Revenue Department) visited the site (May 2007) and found that the land was water logged. Further, as per the directions of Financial Commissioner and Director, a Joint Committee comprising of Joint Director (Technical), Principal, ITI, Kaithal, Tehsildar and members of the MC, Kalayat inspected (June 2007) the site and reported that the land was a part of a pond with an average depth of 6-7 feet and as such additional cost of earth filling had to be borne by the Government. DC, Kaithal informed (October 2007) the department that the Urban Local Bodies Department had agreed to sell the land measuring 7 Acres 1 Kanal for construction of building for ITI at a cost of Rs.98.82 lakh. Government accorded (November 2007) sanction for payment of Rs.98.82 lakh to MC Kalayat; which was deposited in July 2008 without ensuring the suitability of land for construction of ITI building. The EE, PWD (B&R), Narwana in October 2008 informed the department that the site was a part of an existing pond and water was standing and that even after filling the land, it would cause dampness to the building.

Keeping in view the report of the PWD (B&R), the Department requested (November 2008) DC, Kaithal to arrange an alternate site as it was not feasible to construct a building thereon. DC Kaithal informed (February 2009) that Gram Panchayat Pinjupura had agreed to provide 8 Acre 19 Marla land for establishment of ITI on perpetual lease basis at the rate of Rs. one per year for 33 years. Development and Panchayat Department accorded (December 2009) approval to Gram Panchayat, Pinjupura for lease out its land in favour of ITVE and ITI building had been constructed at Pinjupura and classes had already been started. The department requested (May 2010)

the MC Kalayat to refund the amount of Rs. 98.82 lakh, but MC Kalayat stated (September 2010) that they were unable to refund the money due to their weak financial position and would refund the amount after sale of commercial land.

Scrutiny of records (October 2014) of the DG, ITVE, Haryana showed that the department ignored the fact that the land was a part of a pond, average depth of which was about 6-7 feet and there was water logging. But, the department did not consult the PWD (B&R) authorities and had not obtained their technical opinion about the suitability of land before making payment to the MC. Thus, the department made payment (July 2008) for the land which was not suitable for construction of ITI despite being aware of the problem of water logging in the inspection (May-June 2007) by the Joint Committee which resulted in blocking of Rs.98.82 lakh for a period of more than seven years, besides loss of interest of Rs. 66.05 lakh.

The Principal Secretary, Industrial Training Department stated (November 2015) that the Urban Local Bodies Department had again been requested either to transfer the land in the name of the department or refund the amount along with interest. But the fact remains that due to injudicious selection of site by the department the Government funds had been blocked unnecessarily and no refund had been made even after more than seven years from date of making the payment.

The department in its written reply stated as under:-

On dated 08.01.2007, 30.01.2007, 21.02.2007, 26.02.2007 and 15.03.2007 Principal GITI Kaithal requested to Deputy Commissioner Kaithal for precision of 10 Acre land free of cost in reference of Hon'ble C.M Announcement (Annexure-A, B, C, D & E).

On dated 18.05.2007 Principal GITI Kaithal requested to Executive Engineer PWD (B&R) Narwana for preparation of site plan. (Annexure F)

Vide letter dated 22.5.2007 (Annexure G) Executive Engineer PWD (B&R) Narwana informed to the Director, Industrial Training to purchase the proposed land 7 Acre 1 Kanal from Municipal Committee, Kalayat at the cost of collector rate.

On dated 11.06.2007 Principal ITI Kaithal submitted the land site plan sent by the Executive Engineer PWD (B&R) Narwana (Annexure H).

As per order of former Financial & Principal Secretary, Industrial Training & Director Industrial Training, a committee of five officer's consisting of i. e Joint Director Technical, Principal G.I.T.I Kaithal, Nayab Tehsildar Kalayat, Kannongo. The committee in its report dated 05.06.2007 reported that the Proposed land was in the opposite direction of Bus Stand & connected with two Mains Roads and as such the Proposed land is suitable to run the Institute. The proposed land is a part of pond and the average depth of the pond seems to be about 6-7 feet and as such earth –filling of about 6-7 feet deep will have to be carried out and an additional cost of land filling will have to be borne by the Govt. The committee (J.D.Tech) proposed to establish ITI on this land and the then FCIT approved the proposal on 8.6.2007 (Annexure-I)

Vide letter dated 22.10.2007 Deputy commissioner, Kaithal informed that Director, Urban Local Bodies Department Haryana, is agreed to transfer the proposed land measuring 7 acres 1 kanal @Rs. 80/ per Square feet and requested to deposit 98.82 lacs in M.C kalayat immediately. (Annexure J)

FCIT vide memo No. Bhawan/ ITI/Kalayath dated 27.11.2007 accorded sanction for Rs. 98.82 lacs for payment of cost of land for a ITI, Kalayat to the Secretary , M.C.Kalayath. (Annexure K)

On dated 03-1-2008 Smt. Geeta Bhukal MLA Kalayat Assembly constituency wrote to the Hon'ble Chief Minister and requested to deposit the money in account of Municipal Corporation, Kalayat and the Hon'ble Chief Minister desired that the necessary action may be taken in the matter immediately. (Annexure L)

Vide letter dated 10.10.2008 Executive Engineer PWD (B&R) Narwana informed that the site is a part of existing pond and at present water is standing in this pond. Even if this site is filled with Tibba sand then water will remain standing in the remaining pond area, which will cause dampness to the Building. This site is not suitable even after filling of the land portion acquired for ITI and regarding basement, this site is not feasible at site (Annexure M).

D.O. letters dated 20.11.2008, 08.01.2009, and 03.02.2009 were written to Deputy Commissioner Kaithal for providing other Suitable site for ITI Kalayat in exchange of the exiting piece of land (Annexure N,O & P).

Deputy Commissioner Kaithal vide letter dated 3.2.2009 send the proposal of 64 Kanal 19 Marla (8acres 19 Marla) Land to established ITI Kalayat on Gram Panchyat shamlat land of village Pinjpura to Director Panchyat Haryana (Annexure Q & R).

Financial Commissioner & Principal Secretary to Govt. Haryana Development & Panchyat Department accorded approval to Gram Panchayat Pinjupura for lease of its land in shamlat deh measuring 8 acres 19 marla at the rate of Rs. 1/- per acre per year for establishing ITI at village Pinjupura (Annexure-S).

Construction work on the ITI Building was completed on dated 19.08.2015 and possession was taken in February 2015. Classes were also started in the new building in the month of February 2015 (Annexure -T).

D.O. letters dated 05.06.2013, and 08.04.2015 were written to the Director ULB Haryana to deposit/ refund of amount of Rs. 98.82 lacs along with interest 18% PA immediately (Annexure –U, V).

Secretary Municipal Committee, Kalayat vide his letter dated 11.10.2012 requested to Director General, Urban Development, Haryana, Chandigarh to seek three months time for refund of Rs.98.82 lacs to this department (Annexure-W).

Principal Secretary to Govt. Haryana Industrial Training Department requested vide letter dated 26.11.2015 to the Principal Secretary to Govt. Haryana Urban Local Bodies Department to deposit back the amount of Rs.98.82 lacs along with Interest to Department (Annexure-X).

On the Basis of above facts it is submitted that:-

- (1) The proposed land inspected by the constituted committee on date 05.06.2007 that land was found suitable for ITI building after land filling.
- (2) The payment of proposed land was made on the recommendation of the Executive Engineer PWD (B&R), Narwana and the D.C Kaithal and site plan of the building on this proposed land was also prepared and approved by the PWD (B&R) Department.
- (3) It is clear the proposed land was suitable to construct the building of the Institute but Executive Engineer PWD (B&R) informed after making the payment that the proposed land is not suitable for construction of Institute Building.
- (4) Out of the deposited amount of Rs. 98.82 lacs Rs. 50.00 lacs have been received back and deposited into Govt. Treasury.
- (5) Stern efforts are being made to recover the balance amount and the due interest amount through the DG,ULB Haryana to the Principal Secretary to Govt. Haryana Urban Local Bodies Department to deposit back the amount of Rs.98.82 lacs along with Interest to Department. (Annexure-X).
- (6) Secretary, Municipal committee, Kalayat vide his letter dated 7.12.2015 send five cheques of Rs. 10 lacs each to this department and this same were deposited in the Receipt Head of account of the Department vide E. challan No.0015797370, 0015797314, 0015797162, 0015796985, 0015797243 dated 16.12.2015 (Annexure_Y).

The Department has also written to the DG,ULB Haryana to refund the balance amount along with interest vide letter dated 21.06.2016 and 03.11.2016 (Annexure-Z).

In view of the above submission, PAC is requested to drop the para.

The Committee has desired that the recovery of the outstanding amount from the Municipal Committee, Kalayat / Urban Local Bodies Department be made by 31st March, 2018 under intimation of the Committee.

IRRIGATION DEPARTMENT

[51] 3.17.3.1 (iv) (a) Disposal of sewage and effluent water in Western Jamuna Canal causing environmental hazards (Para 2.2.10.4):

Twenty six cusecs sewage and effluent was being discharged into Western Jamuna Canal (WJC) at 11 places and no steps were taken by the Department under Canal and Drainage Act and as per directions of Hon^{ble} Supreme Court to stop discharge of sewage and effluent in WJC, except for taking up the matter with Haryana State Pollution Control Board and Deputy Commissioners.

The department replied (June 2015) that efforts were being made by the department to stop the disposal of sewage and notices had been issued. Reply was not convincing as concrete steps had not been taken up under Canal and Drainage Act and as per directions of Hon^{ble} Supreme Court. Further, no progress on the matter was found in spite of taking the matter at the level of Haryana State Pollution Control Board.

The department in its written reply stated as under:-

In this respect, a comprehensive plan for disposal of effluents of District Yamuna Nagar is being prepared by Public Health Engineering Department (PHED) and construction of STPs are under progress for treatment of effluents. The necessary action for stopping the disposal in WJC is being taken up by the PHED and Municipal Corporation, Yamuna Nagar. This issue is also being monitored by National Green Tribunal (NGT). Further, notices have been issued from time to time by the Irrigation Department to the concerned authorities i.e. Municipal Corporation, (Yamuna Nagar & Jagadhari), Executive Engineer, Public Health, (Yamuna Nagar & Jagadhari) and BDPOs etc. for stopping the disposal of sewerage and treated / untreated effluents in WJC. Now final notices under the provisions of Canal & Drainage Act, 1974 and amendment vide Notification dated 09.10.2013 also stands issued to all the concerned. In this regard, the District Administration and R.O., Pollution Control Board, Yamuna Nagar have also been asked to initiate necessary action at their end.

In case, the concerned Departments/Authorities do not stop discharging effluents into the canal, proceedings against them shall be initiated as per law during the month of December, 2017.

The Committee has observed that the department has not taken concrete steps to stop the discharge of sewage and effluent in Western Jamuna Canal as per the provisions of Canal and Drainage Act and in compliance of the directions of Hon^{ble} Supreme Court. The Committee has, therefore, desired that strict and pragmatic steps be taken as per the provisions of the relevant Act; in compliance of the directions of Hon^{ble} Supreme Court of India to stop the discharge of sewage and effluent in Western Jamuna Canal and action taken report be submitted to the Committee within a period of two months.

[52] 3.17.3.2.(v) (a) Damage of head regulator costing Rs.1.35 crore (Para 2.2.10.3):

The structure of the work "Construction of remodeling of Head Regulator of Augmentation Canal at RD 68036 of WJC", got damaged due to settlement of piers and abutments.

The department intimated (June, 2015) that Central Water and Power Research Station (CWPRS), Pune had submitted its report in November 2012 to State Vigilance Department after investigating the matter and the same was with that department. The matter needs to be pursued with Vigilance Department to fix accountability.

The department in its written reply stated as under:-

Para converted into QPR 10 of 73rd PAC Report.

The Committee has observed that there are eight observations out of which the Committee is satisfied with the replies in respect of serial No.2 of para No.2.2.10.1, serial no.3 of para No.2.2.10.2 and serial no.5 of para no.2.2.13.2 and regarding remaining five observations i.e. serial no.1 of para no.2.2.9.1, serial no.4 of para no. 2.2.11.2, serial no.6 of para no.2.2.14.1, serial no.7 of para no.2.2.14.3 and serial no.8 of para no.2.2.14.4, the Committee has directed that quarterly progress reports be submitted to the Committee well in time for its consideration and dropped the instant para from this report.

[53] 3.18 Avoidable expenditure on acquisition of land:

Commencing work on land, which was not fully acquired by the Government and slackness in initiating action to acquire the remaining land resulted in avoidable extra expenditure of Rs.1.22 crore towards compensation for acquisition of such land:

As per Para 2.92 of the Public Works Department code (the then extant code), no work should be commenced on land which has not been duly made over by the responsible civil officers. Further, Para 9 of Appendix V of the PWD Code (the then extant code) had prescribed that attention should be given to preliminary operations, including survey both of alignments and soil before submission of projects as well as the estimates of cost of acquisition of land. The Land Acquisition Act, 1894 provided that whenever the land was required for public purpose, it can be acquired by issuing notifications under Section 4(1) and 6(1) of the Act and after the announcement of award under section 11 of the Act *ibid*.

(a) Scrutiny of the records (April 2015) of Jui Water Service Division, Bhiwani showed that 19.01 acre land was utilised in the construction of Bardoo Sub-Minor from RD 0-10500 during the year 1978. Out of this, 14.46 acre land was acquired in January 1978 and land measuring about 4.55 acre was utilised without paying compensation to the land owners. Aggrieved land owners approached the Court (September 2007) for the payment of compensation as per Law. The department submitted (March 2008) in the Hon'ble Court that the compensation would be released without any delay as per Law. In light of this submission and concurrence of the

petitioner, the Hon^{ble} Court dismissed the case as withdrawn (March 2008). But due to non-payment of compensation, the land owners again approached the Court through a contempt petition in 2012. At this, the department issued notification under section 4 (August 2012) and section 6 (April 2013) and an award for Rs.1.26 crore was awarded by Land Acquisition Officer (LAO), Bhiwani in (March 2015). Had the department initiated timely action in March 2008 and made payment before November 2010 the compensation amount would have been Rs.47.26 lakh (value of land and compulsory acquisition charges) but due to delay in initiating acquisition process and making payment of compensation, an extra expenditure of Rs.61.79 lakh (Appendix 3.5) was incurred as the floor rate of land and rates of compulsory acquisition charge were revised in November 2010 and September 2013 respectively. On being pointed out, the Engineer-in-Chief, Irrigation and Water Resources department Haryana intimated (October 2015) that the department had not initiated any action to acquire the land in question on the plea that as per policy decision the payment of land compensation in cases more than 10 years old should normally be avoided as either the land was utilised by paying the compensation or on the consent of the land owners who were making benefits of the scheme or project. The reply is not acceptable as the department had itself given the assurance in the Hon^{ble} Court (March 2008) and had not contested the case on the above grounds/ policy of the department and thus had to incur the extra expenditure on the acquisition of land.

(b) In Provincial Division No. 2, Gurgaon 7.35 *acre* land was utilised for construction of road from Malpura via Lokra Mau during the year 1999-2000. Out of total required land of 7.35 *acre*, 6.44 *acre* was acquired in April 1988 and 0.53 *acre* was acquired in July 1999 at a cost of Rs.1.37 lakh and Rs. 2.04 lakh respectively, but land 0.38 *acre* was utilised without acquisition. Aggrieved land owners approached the Hon^{ble} Punjab and Haryana High Court (2012) for the payment of compensation. On the assurance by the department that the compensation would be awarded shortly, the Hon^{ble} Court disposed the petition (March 2013). An award of Rs.67.68 lakh was announced (November 2014) by the LAO, Gurgaon which was higher by Rs.59.81 lakh (*Appendix 3.5*) than the compensation to be paid in 1999.

On being pointed out (July 2015), the Engineer-in-Chief, Public Works Department (Buildings and Roads) intimated (January 2016) that the total land in possession of the department for village Malpura has not been acquired till date. As and when the land owner came forward for payment of their land, then payment of land was made as per the Land Acquisition Act. The reply was not tenable as the department is required to acquire the land before initiating any work. Thus, commencing of the work by the department on land before complete acquisition and delay in payment of compensation resulted in avoidable extra expenditure of Rs.1.22 crore towards compensation for acquisition of such land. The lapse become even more serious in the backdrop of the assurance given by the Government to the Court in 2008 that compensation would be released without delay.

The matter was referred to Additional Chief Secretary, Public Works Department (Buildings and Roads Branch) and Principal Secretary, Irrigation Department in July 2015 and further reminder issued in August 2015. Reply is awaited (January 2016).

The department in its written reply stated as under:-

During the year 1975, Land was duly acquired U/S -4 & 6 of Land Acquisition Act-1894 for construction of Bardoo Sub Minor from RD 0-10500 in Khasra No. 149/25 situated in Revenue Estate of village Indewali, Tehsil Tosham, Distt. Bhiwani and compensation was paid to all concerned land owners. While constructing Bardoo Sub Minor, the land adjacent to Khasra No. 149/25 comprising in Kharsa No. 149/16 was also utilized, but the same was not acquired nor its compensation was paid to the land owners. The land owners of left over Khasra No. 149/16 filed a Civil Suit No. 354/07 titled as Chottu Ram V/S State of Haryana (as annexure-I) for acquiring the land comprising in Khasra No. 149/16. But the same was withdrawn by the petitioners on the assurance/undertaking by the then Officer on 24.03.2008 (as annexure-II) that proceedings U/S- 4 and 6 shall be completed shortly and compensation will be released without any delay,

In due course of time, the case was discussed with the then worthy Chief Engineer, YWS (N), Irrigation & W/R Department Haryana, Panchkula on dated 23.11.2008 and the then worthy Chief Engineer directed not to make the payment because the case was more than 10 years old. This was also confirmed by the policy decision of Govt. of Haryana (as annexure-III) which was issued 2nd time since the 1st one was untraceable and also endstt. by Worthy Engineer-in-Chief, Irrigation and W.R Department Haryana, Panchkula vide No. 1056-1110/works/2009 dated 2.9.2009 (as annexure-IV). Hence, the case was filed at Division level as per above instructions.

After elapsing of more than 3 years period, the land owners/co-sharers filed Contempt Petition in the Hon'ble Court of Additional Civil Judge, (Senior Division) Bhiwani against the State for deliberate violation/dis-obedience of undertaking given on dated 24.03.2008 and not making payment of compensation of their land acquired for construction of Bardoo Sub Minor.

Accordingly, the Gazette Notification U/S -4 had been made vide No. 1954/221W dated 23.08.2012 (as annexure-V) & Notification U/S-6 vide No. 2869/221W dated 02.04.2013 (as annexure-VI) for acquiring left over land of village Indewali comprising 2.44 Acre & 2.11 Acres of Village Ladianwali, totaling 4.55 Acres. Also, Notification U/S-7 had been issued vide No. 4827 /221W dated 24.05.2013 (as annexure-VII) to avoid the Contempt of Court. Land rates were fixed by Commissioner, Hisar & Deputy Commissioner, Bhiwani vide No. 1721-25/DRA dated 7.10.2013 & No. 1726-30/DRA dated 7.10.2013 respectively (as Annexure-VIII).

Calculation Sheet has been prepared accordingly as under:-

Calculation Sheet period from 23.08.2012 to 31.03.2015

Sr. No.	Village	Land	Rate/Acre	Cost	100% CAC	Total	Additional 36% on original cost	Interest	9%	Grand Total
		K - M						23.08.2012 to 22.8.2013 = 1 year @ 9% on total cost=		
		Acre						After one year from 23.08.2013 to 31.03.2015 = 19.29 months @ 15% per year = 15X19.29/12 on total cost		
								Total cost:		
						a	b	c		(a+b+c)
1.	Indiwali	19-10	1200000/-	2925000/-	2925000/-	5850000/-	1053000/-	1937520/-		8840520/-
		2.4375								
2.	Ladianwali	16-17	1200000/-	2527500/-	2527500/-	5055000/-	909900/-	1674216/-		7639116/-
		2.10625								
								G. Total		16479636/-

In view of above submission, the Deptt./State had to make payment as per Land rates fixed and as per Land Acquisition Act, 1894 for the un-acquired land i.e. 4.55 Acres @ 12.00 lacs per Acre, alongwith CAC 100% & interest thereon.

Accordingly, the Administrative Approval of the above cited case was obtained from the Principal Secretary to Govt. of Haryana, Irrigation & W.R. Department vide letter No. 28/77/2015-7IW dated 26.3.2015 (as annexure-IX). It clearly indicates that the whole matter was in the knowledge of Govt. Accordingly, the land payment has been made to the landowners through Land Acquisition Officer, Bhiwani. It is also mentioned that the payment was made on the basis of decision of Hon'ble Court, Bhiwani.

Keeping in view the above facts, the Para may kindly be dropped.

The Committee has desired that responsibility of the erring officers/ officials in the matter for the stoppage of payment of acquired land and the amount be recovered from them and action taken report be submitted to the Committee within a period of 45 days.

[54] 3.5 Misappropriations, losses, defalcations, etc.

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 ibid, the cases or defalcations and losses are required to be reported to the Principal Accountant General (A&E).

State Government reported 120 cases of misappropriation, defalcation, etc. involving Government money amounting to Rs.1.50 crore on which final action was pending as of June 2015. The department-wise break up of pending cases and age-wise analysis is given in Appendix 3.5 and nature of these cases is given in Appendix 3.6. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss as emerged from these appendices is summarized in Table 3.4.

Appendix 3.5**(Figures in bracket indicate Rs. In lakh)**

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	1 (6.5)	-	-	3 (3.22)	-	4 (9.72)
2.	Education	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	3 (1.65)	5 (1.53)	17 (7.45)
3.	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4.	Forest Department	-	-	1 (0.92)	6 (10.48)	2 (0.71)	6 (1.11)	15 (13.22)
5.	Medical	-	1 (0.00)	2 (2.04)	1 (1.50)	2 (11.92)s	-	6 (15.46)
6.	Technical Education	-	-	6 (30.67)	-	-	1 (0.02)	7 (30.69)
7.	Revenue Department	-	-	1 (9.280)	-	-	-	1 (9.28)
8.	Police	1 (13.99)	1 (3.79)	-	-	-	-	2 (17.78)
9.	Sports and Youth Welfare	-	-	1 (0.87)	-	-	-	1 (0.87)
10.	Women and Child Welfare	1 (3.12)	-	-	-	-	-	1 (3.12)S
11.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
12.	Building and Roads	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
13.	Public Health	4 (2.36)	7 (17.03)	-	-	-	-	11 19.39)
14 .	Irrigation	2 (0.00)	14 (7.00)	6 (1.25)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		11 (24.20)	28 (39.47)	22 (47.62)	14 (15.89)	17 (17.75)	28 (5.33)	120 (150.26)

Out of the total loss cases, 62 per cent cases related to theft of Government money/store. Further, in respect of 50 per cent cases of losses, departmental action had not been finalized and 29 per cent cases were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 120 cases of losses due to theft/misappropriation etc., 109 cases were more than 5 years old including 28 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also failed to take timely action against the officers/officials at fault.

The department in its written reply stated as under:-

Out of the 120 No. pending cases of Rs.1.50 crores, 49 No. cases of Misappropriation & defalcations amounting to Rs.11.05 lacs relate to the Irrigation Department, Haryana. The department has taken final action on 33 No. cases amounting to Rs.10.04 lacs and for outstanding 16 No. cases amounting to Rs.1.01 lacs, action taken has been tabulated as under:-

Total Cases and amount		No. of cases in which recovery made		No. of cases in which sanction to write-off has been issued		Total settled cases and amount		Outstanding cases and amount	
Case	Amount (In Lacs)	Out of 12 No. cases	Amount (In Lacs)	Out of 37 No. Cases	Amount (In Lacs)	Case	Amount (In Lacs)	Case	Amount (In Lacs)
49	11.05	8	0.33	25	9.71	33	10.04	16 (4+12)	1.01

As per direction of Principal Accountant General (Audit), Haryana 33 No. cases alongwith supporting documents were sent to his office vide EIC office letter No. 1146-47/629/16 dated 13.09.2017 (Copy enclosed) with full justification for settlement/dropping and hence only 16 No. cases amounting to Rs.1.01 lacs. are now pending. Efforts are also being made to settle these at the earliest. The same Para also exists for the year 2015-16.

Therefore, the Para may kindly be dropped.

The Committee has desired that in the very old cases of misappropriation, losses, defalcation etc. wherein recovery is not possible at this stage, necessary action be initiated/taken to get the amount involved in these cases written off from the Finance Department under intimation of the Committee.

PUBLIC WORKS (BUILDINGS AND ROADS) DEPARTMENT

[55] 3.18 Avoidable expenditure on acquisition of land:

Commencing work on land, which was not fully acquired by the Government and slackness in initiating action to acquire the remaining land resulted in avoidable extra expenditure of Rs.1.22 crore towards compensation for acquisition of such land:

As per Para 2.92 of the Public Works Department code (the then extant code), no work should be commenced on land which has not been duly made over by the responsible civil officers. Further, Para 9 of Appendix V of the PWD Code (the then extant code) had prescribed that attention should be given to preliminary operations, including survey both of alignments and soil before submission of projects as well as the estimates of cost of acquisition of land. The Land Acquisition Act, 1894 provided that whenever the land was required for public purpose, it can be acquired by issuing notifications under Section 4(1) and 6(1) of the Act and after the announcement of award under section 11 of the Act *ibid*.

(a) Scrutiny of the records (April 2015) of Jui Water Service Division, Bhiwani showed that 19.01 acre land was utilised in the construction of Bardoo Sub-Minor from RD 0-10500 during the year 1978. Out of this, 14.46 acre land was acquired in January 1978 and land measuring about 4.55 acre was utilised without paying compensation to the land owners. Aggrieved land owners approached the Court (September 2007) for the payment of compensation as per Law. The department submitted (March 2008) in the Hon'ble Court that the compensation would be released without any delay as per Law. In light of this submission and concurrence of the petitioner, the Hon'ble Court dismissed the case as withdrawn (March 2008). But due to non-payment of compensation, the land owners again approached the Court through a contempt petition in 2012. At this, the department issued notification under section 4 (August 2012) and section 6 (April 2013) and an award for Rs.1.26 crore was awarded by Land Acquisition Officer (LAO), Bhiwani in (March 2015). Had the department initiated timely action in March 2008 and made payment before November 2010 the compensation amount would have been Rs.47.26 lakh (value of land and compulsory acquisition charges) but due to delay in initiating acquisition process and making payment of compensation, an extra expenditure of Rs.61.79 lakh (Appendix 3.5) was incurred as the floor rate of land and rates of compulsory acquisition charge were revised in November 2010 and September 2013 respectively. On being pointed out, the Engineer-in-Chief, Irrigation and Water Resources department Haryana intimated (October 2015) that the department had not initiated any action to acquire the land in question on the plea that as per policy decision the payment of land compensation in cases more than 10 years old should normally be avoided as either the land was utilised by paying the compensation or on the consent of the land owners who were making benefits of the scheme or project. The reply is not acceptable as the department had itself given the assurance in the Hon'ble Court (March 2008) and had not contested the case on the above grounds/ policy of the department and thus had to incur the extra expenditure on the acquisition of land.

(b) In Provincial Division No. 2, Gurgaon 7.35 *acre* land was utilised for construction of road from Malpura via Lokra Mau during the year 1999-2000. Out of total required land of 7.35 *acre*, 6.44 *acre* was acquired in April 1988 and 0.53 *acre* was acquired in July 1999 at a cost of Rs.1.37 lakh and Rs. 2.04 lakh respectively, but land 0.38 *acre* was utilised without acquisition. Aggrieved land owners approached the Hon^{ble} Punjab and Haryana High Court (2012) for the payment of compensation. On the assurance by the department that the compensation would be awarded shortly, the Hon^{ble} Court disposed the petition (March 2013). An award of Rs.67.68 lakh was announced (November 2014) by the LAO, Gurgaon which was higher by Rs.59.81 lakh (**Appendix 3.5**) than the compensation to be paid in 1999.

On being pointed out (July 2015), the Engineer-in-Chief, Public Works Department (Buildings and Roads) intimated (January 2016) that the total land in possession of the department for village Malpura has not been acquired till date. As and when the land owner came forward for payment of their land, then payment of land was made as per the Land Acquisition Act. The reply was not tenable as the department is required to acquire the land before initiating any work. Thus, commencing of the work by the department on land before complete acquisition and delay in payment of compensation resulted in avoidable extra expenditure of Rs.1.22 crore towards compensation for acquisition of such land. The lapse become even more serious in the backdrop of the assurance given by the Government to the Court in 2008 that compensation would be released without delay.

The matter was referred to Additional Chief Secretary, Public Works Department (Buildings and Roads Branch) and Principal Secretary, Irrigation Department in July 2015 and further reminder issued in August 2015. Reply is awaited (January 2016).

The department in its written reply stated as under:-

It is submitted that the road from HNPP road to Malpura road has been constructed in piece meals. The road in a length of 10.60 km (upto village Mau) was completed during the year 1974 and the road from km 10.60 to 14.68 was completed during the year 1993 except some portion of village Malpura which was constructed after acquiring the land during the year 1999-2000.

The land of the complete road existed in two revenue estates i.e. one of district Gurgaon and other of District Mohindergarh before formation of Rewari district. At the first instance 6.44 acres of land was acquired vide award no. 2GBR dt. 21/4/1998. (Copy enclosed as annexure-A) It seems that the land coming in one of the revenue estates i.e. Gurgaon district only was acquired at the first time instance. The land in coming in other revenue estate was not acquired, the reason for the same is not known. This land related to village Malpura.

Later on a 04 Kanal-04 marla of land was acquired vide award No.1CBR dated 2/07/1999. (Copy enclosed as annexure-B) As per record the reasons for this acquisition is not known. However, it seems that the land must have been acquired on the request of the land owner as the road had already been constructed.

Further it is submitted that a civil writ petition was filed by Sh.Prahlad Singh S/o Ram Kishan v/s State of Haryana because the land of Sh.Prahlad Singh was under the possession of the PWD road. The Hon^{ble} High Court passed speaking order with the direction that if the land of Sh.Prahlad Singh has been possessed

by the PWD, then verify the fact and if the land has been possessed, then payment of land be made as per law of LA Act. (Copy enclosed as annexure-C) Hence award was announced as per present day value for the area i.e. 3 Kanal 1 Marla.

It is also submitted that the total land in possession of the department has not been acquired till date, so it seems that as and when the owner came forward for payment of their land, the department made the payment by acquiring the land in piece meals and no one time and was acquired as far as land of village Malpura is concerned.

So, it can be concluded that there is no firm reason available in record as why the complete land of this road was not acquired and first instance. It is for your kindly information and further necessary action please.

It is requested that the para may kindly be dropped.

The Committee has desired that responsibility of the erring officer(s)/ official(s) be fixed in the matter and action taken report be submitted to the Committee within a period of 45 days.

SPORTS AND YOUTH AFFAIRS DEPARTMENT

[56] 3.25 (1) (i) Delay in completion of multipurpose hall:

Scrutiny of records showed that Government of India (GOI) transferred (April, 2005) the Scheme "Creation of Sports Infrastructure" to the State for direct implementation by the State. The original estimate of the work for "Construction of Multipurpose Hall at Yamunanagar" prepared in November 2002 for Rs.1.72 crore was revised to Rs.5.04 crore in March 2012, for the same scope and specification of the work due to non-availability of sufficient funds with the District Sports Council. An expenditure of Rs. 4.33 crore had been incurred up to February 2015 on the construction work, but, works such as floor tiling, wooden flooring, electricity fitting, painting and development of outside area has yet not been completed. DSYAO, Yamunanagar stated (February 2015) that works would be completed by December 2015 and further added that the main reason for the delay in completion of work was the paucity of the funds as funds were never released against the actual requirement by the Director General, SYA department. A Para on the same issue had featured in the Report of Comptroller and Auditor General of India for the year ended 31 March 2007 (Civil)-Government of Haryana {Para No. 4.5.2 (b)}. Public Accounts Committee (PAC) recommended in its 68th Report (2012-13) to send a report in this regard within a period of one month specifically mentioning the officers/officials who were responsible for this lapse. However, no action has been taken by the Department on the recommendation of the PAC so far (December 2015).

Thus, non-releasing of funds in consonance with the requirement of work resulted in non-completion of the stadium. Besides, delay in completion of work also resulted in cost overrun of Rs.3.32 crore.

The department in its written reply stated as under:-

The construction work of this multipurpose hall was to be done on the basis of matching grant. In which Department local source and central government assistance was to be provided upto 50% amount was borne by Haryana govt and local sources, after that central assistance was to be provided. But even after doing efforts the amount could not be collected from local sources. That is why the sanctioned amount was not issued by Govt of India. No lump sum amount received for this construction work. The detail of the amount sanctioned by the govt from time to time is enclosed inspite of best efforts made by the officers the work could not be started as a result of which delay in work took place. The estimate of construction of hall has been increased due to non receipt of amount in time. Till feb, 2015 Rs 4.33 crore had been incurred on the construction work. The electricity work had been completed from the pending work relating to Hall.

The tiling work on the floor has been almost completed and amount has been issued to Executive Engineer for work of wood on wooden floor. One para was depicted in the report of year ending March, 31.2007 relating to (civil) CAG (Para No 4.5.2 (B)). The copy of reply of Public Account Committee (P.A.C.) 68th report is enclosed.

The work could not be completed in time due to the reasons of non-receipt of amount in time and transfer of senior officers from time to time etc. So no officer can be held responsible for delay in work. So it is requested to kindly drop the para.

The Committee has desired that the department, after getting completed and making functional the multipurpose hall at Yamuna Nagar by 31st March, 2018 as promised by the department, report be submitted to the Committee within a period of 45 days.

[57] 3.25 (1) (ii) Blockade of funds and non-construction of Stadiums and Badminton Hall:

Scrutiny of records of DSYAOs, Ambala and Jhajjar showed that SYA Department transferred Rs.1.52 crore during October 2010 to July 2012 for construction of four stadiums and one Badminton Hall to four executing agencies without ensuring the availability of land. It was noticed that work of construction of these stadiums has not started (June 2015) as the land was not made available by the concerned Gram Panchayats. DSYAO, Ambala stated (June 2015) that work has not been started so far. Response from DSYAO, Jhajjar has not been received. Thus, transferring of funds without ensuring availability of land and conducting pre-inspection of site resulted not only in blockade of funds of Rs.1.52 crore but also deprived the Sports persons of Ambala and Jhajjar districts of sports facilities.

The department in its written reply stated as under:-

Distt. Ambala :- Sports and youth officer Deptt Haryana provided an amount of Rs 77.50 lac for construction of Badminton Hall in Anand Sports Complex Ambala Cantt Under Hon'ble chief minister announcement. This amount was sent to Executive Engineer Panchayati Raj Ambala by the then Hon'ble Deputy Commissioner Ambala for doing work. But as a result of non start of construction work it was sent back in the year 2013 with interest by Executive Engineer Panchayati Raj Ambala. After then as per order of the then Hon'ble Deputy Commissioner Ambala this amount of Rs 77.50 lac and the interest amount of Rs 57158/- was sent to commissioner M.C. Ambala in the year 2013 for work of construction. Now the construction work of this Hall has been started Construction work is in progress. As when construction work will be completed utilization certificate & progress report will be sent. After construction of Badminton hall all sports facilities shall be available to the players of Ambala Distt.

Distt Jhajjar :- The work of all stadiums has been completed and all mini stadiums are in good condition for playing. Utilization certificate of all stadiums have been received. So kindly drop the para.

The Committee has desired the department to take sincere and pragmatic steps to get all the stadiums in the State and Badminton Hall at Ambala completed under intimation of the Committee.

[58] 3.25 (1) (iv) Parking of funds:

Rule 2.10 (b) 5 of Punjab Financial Rules (PFR) Vol-I provides that no money is withdrawn from the treasury unless it is required for immediate disbursement.

With a view to provide new technology of sports, medical facilities and awareness about new rules etc. to sports-persons, Department of SYA, Haryana accorded sanction (March 2012) of Rs.50 lakh to District Sports Council(DSC), Bhiwani for setting up of Regional Sports Development Centre at Bhiwani and transferred the amount in March 2012.

Scrutiny of records (January 2015) showed that this amount was lying unspent in the bank account of DSC, Bhiwani as Directorate office did not give direction for utilization of funds. Thus, funds of Rs.50 lakh remained unutilized (December 2015) for more than three years depriving the sports persons of infrastructure facilities. DSYAO, Bhiwani stated (January 2016) that they requested Director, SYA Department to issue guidelines to spend this amount, but no guidelines in this regard have been received so far.

The department in its written reply stated as under:-

Distt Bhiwani :- As regards clearing the position of sub para 4 maintenance of funds of item no 1 of 3.25 utilization of sports basic infrastructure. It is submitted that an amount of Rs.50 lacs was issued in March 2012 for establishment of regional sports development centre by Director Sports & Youth Affairs Department Haryana which was deposited by this office in joint account of Deputy Commissioner and President, Distt Sports Council Bhiwani and secretary and Distt Sports officer. Even today this amount is lying as deposit in flexy account, on which bank provides more interest than simple interest. No guidelines has been issued till today by the govt for establishment of regional sports development centre. At present this amount is lying deposite in the account of Distt Sports council Bhiwani as it is on which interest is being provided and the amount of interest is also in deposit on account of non-issuance of guidelines by the department in this regard, this amount is safe alongwith interest in the bank.

The Committee has desired the department to finalize/issue the guidelines in this regard at the earliest possible and utilize the funds by 31st March, 2018, failing which the funds be deposited in the Govt. treasury under intimation of the Committee.

[59] 3.25 (3) (i) and (ii) Irregular payment and Non-recovery from the students:

(i) Government of Haryana appointed (30 April 2012) a Director cum Chief Coach, Lawn Tennis Academy at Rohtak for a monthly payment of Rs.1,00,000. As per the terms and conditions fixed by the DSC, Rohtak the Director cum Chief Coach must impart coaching for minimum 10 days per month to the selected students.

It was noticed that chief coach provided training for 50 days only, from the period May, 2012 to October, 2014 against the requirement of minimum 300 days. Payment of Rs. 28 lakh was made to chief coach during this period without ensuring whether he had imparted training for the requisite period. Besides, sports persons were also deprived of the training, as this was provided for only 50 days against minimum requirement of 300 days.

DSYAO, Rohtak stated (May 2015) that the Chief Coach was appointed with the condition that chief coach would provide coaching for at least ten days in a month but no record of training was maintained by them.

(ii) As per terms and conditions fixed by the Deputy Commissioner, Rohtak, the Director cum Chief Coach must provide free coaching to 10 students out of 25 students. Remaining 15 students were required to pay Rs.3,000 per month for getting coaching facilities.

It was observed during audit that the above mentioned coaching programme started from the month of July 2012 and continued up to January 2015. The coaching were provided to the students (number ranging between 16 to 24), but fees amounting to Rs.8.55 lakh was not received from the students. While accepting the facts DSYAO, Rohtak stated (May 2015) that recovery has not been made, because DC, Deputy Director, and DSYAO, Rohtak after discussion with Chief Coach decided not to charge any fees. Thus, absence of specific executive orders and non-following the procedure, resulted in non-recovery from students.

The department in its written reply stated as under:-

Lawn tennis Academy was started in Rajiv Gandhi Sports Complex Sector-6 Rohtak with basic infrastructure and tennis facility. This lawn tennis academy was started in compliance of orders under department letter no sports-estt-s-12012/17420 dated 30.04.2012 in which it was decided that Sh.Jaideep Mukreja will operate the academy and to give proper training to players on remuneration of one lac rupees per month on contract basis on the basis of which cheque of one lac rupees monthly as a salary was given to Sh. Jaideep Mukreja from the account of Distt Sports Council Rohtak from amount of Rs 50 lac rupees given by the department in the year 2011-12. It was not clear in the department orders that provision may be made to pay less remuneration in case of coaching of less than 10 days proportionately in absence days. No record of training of 10 days given by Sh. Jaideep Mukreja Coach in lawn tennis academy is available in the office as at that time there was no awareness of maintaining training record of chief coach of lawn tennis in office. As Deputy Commissioner, Deputy Director and DSYAO, Rohtak did not charge any fees process after discussion with chief coach resulting in non recovery from students.

The Committee has desired that the responsibility of the officer(s)/official(s) be fixed in both the matters, (i) irregular payment; and (ii) recovery from the students and action taken report be submitted to the Committee within a period of two months positively.

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

[60] 3.27(v) Extra expenditure on purchase of utensils:

Deputy Commissioner cum Chairman, BRGF Sirsa sanctioned (September 2012) an amount of Rs.27.50 lakh for purchase of utensils for use in AWCs. Tenders were invited for the supply of certain specific brands of stainless steel products. Financial bids of five firms were opened, though their technical bids were not in order as they were not bidding for the desired brand utensils. Supply order was placed (October 2012) with M/s Ashutosh Trading, Ambala (lowest among bidders) to supply 17,000 Mosaic brand utensils sets which were not as per requisite brand mentioned in tenders inviting notice. Firm supplied the material in January 2013 and payment of Rs.28.22 lakh was made. Thus, purchase of such utensils which were not of the requisite brand as per conditions mentioned in the tender was irregular. The DPO, Sirsa stated (January 2015) that utensils were purchased by inviting tenders. The reply was not tenable as the acceptance of bid ignoring the pre-requisite conditions of the tender was irregular.

The department in its written reply stated as under:-

A committee was constituted by the then Deputy Commissioner, Sirsa for the purchase of utensils comprising the following members:-

- | | | |
|----|----------------------------|----------------------------|
| 1. | Sh. Satish Kumar, HCS, | CTM Sirsa Chairperson |
| 2. | Smt. Ramesh Nagpal, | PO (ICDS) Member Secretary |
| 3. | Smt. Darshna Devi, | CDPO Sirsa (U) Member |
| 4. | Sh. Charanjit Singh Sindu, | APO (M) Member |
| 5. | Sh. N.K. Goyal, | G.M.D.I.C Member |

Total 9 firms had applied for the tenders, out of which only 5 firms found in order after opening the Technical Bid and remaining 4 firms were not considered due to non-fulfilling the requirements of the tender. Financial Bids in respect of 5 firms were opened subsequently and samples were also seen/ examined by the Committee. Out of these sample of one firm namely M/s Balaji Steels, Jagadhari was not found to be of registered trade mark which is pre-requisite of the tender, due to the reason same was rejected. Out of remaining firms rates of M/s Ashutosh trading Corp, Ambala found to be lowest (Annexure H). Remaining firms were called up by the Committee for further negotiation of the rates on dated 05.10.2012. After negotiations, the M/s Ashutosh trading Corp, Ambala agreed to supply the set of these items at the net rate of Rs.166/- per set.

It is pertinent to mention here that this brand namely MOSAIC is not included in the specific brands mentioned in Tender, but the quality of this brand is also equal to other brands which were mentioned in Tender. DPO, Sirsa has reported vide their letter No. 5398 dated 15.11.2017 (Annexure I) that these Utensils which were purchased in the year 2012 under the Scheme of BRGF, are still in good condition and useable. The quality of this brand is found good and it may be considered for further purchases also.

Hence, the para may kindly be dropped.

The Committee has observed that the acceptance of bid ignoring the pre-requisite conditions of the tender was irregular, consequently the purchase of such utensils which were not of the requisite brand as per conditions mentioned in the tender was also irregular. The Committee has, therefore, desired that the responsibility of the erring officers involved in the tender and/or purchase process be fixed and action taken report be submitted to the Committee within a period of one month.

SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

[61] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 3,723 UCs due for submission in respect of grants and loans aggregating Rs.10678.74 crore, 1,270 UCs for an aggregate amount of Rs. 5,085.56 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2015 is given in Appendix 3.1.

Appendix 3.1

(Rs.in crore)

Sr. No.	Name of the department	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries	2009-10	13	13.01	3	0.90	--	0.00	3	0.90
		2011-12	13	6.77	4	0.55	--	0.00	4	0.55
		2012-13	32	10.74	30	9.99	26	9.48	4	0.51
		2013-14	49	20.04	49	20.04	42	10.71	7	9.32
2.	Social security and welfare	2013-14	15	10.75	15	10.75	14	7.27	1	3.49
3.	Technical Education	2012-13	58	204.42	12	23.85	11	22.45	1	1.40
		2012-13	23	92.12	23	92.12	11	37.02	12	55.09
4.	Sports and youth services	2012-13	120	37.97	45	12.64	31	4.32	14	8.32
		2013-14	21	14.05	21	14.05	11	11.20	10	2.85
5.	General Education	2011-12	204	465.95	146	244.96	79	118.62	67	126.35
		2012-13	274	897.69	184	546.80	118	170.85	66	375.95
		2013-14	150	677.49	150	677.49	93	432.44	57	245.05
6.	Rural Development	2008-09	248	432.97	13	43.26	3	40.59	10	2.67
		2009-10	205	399.73	18	109.87	3	2.39	15	107.48
		2010-11	221	315.62	41	87.91	10	9.65	31	78.27
		2011-12	630	829.98	235	455.91	89	62.39	146	393.51
		2012-13	546	977.76	438	645.29	136	68.71	302	576.58
		2013-14	477	1,362.43	477	1,362.43	128	427.69	349	934.75
7.	Urban Development	2011-12	64	894.67	6	38.27	2	25.74	4	12.53
		2012-13	96	1,274.01	87	1,255.25	27	348.86	60	906.39
		2013-14	73	1,120.80	73	1,120.80	16	60.10	57	1,060.70
8.	Co-operation	2012-13	8	146.83	3	0.80	--	0.00	3	0.80
		2013-14	6	125.55	6	125.55	5	125.25	1	0.30
9.	Crop Husbandry	2012-13	7	44.29	7	44.29	6	44.28	1	0.01
		2013-14	6	51.58	6	51.58	5	44.65	1	6.93

10	Village and Small Scale Industries	2012-13	17	32.63	2	0.45	1	0.38	1	0.07
11	Fisheries	2013-14	36	1.26	36	1.26	35	1.22	1	0.05
12	Other Scientific Research	2012-13	28	17.41	5	11.55	2	0.70	3	10.85
		2013-14	23	18.11	23	18.11	19	5.41	4	12.70
13	Command Area Development	2013-14	17	164.06	17	164.07	13	27.45	4	136.61
14	Information and Publicity	2012-13	18	5.61	11	3.24	5	1.04	6	2.20
		2013-14	14	10.02	14	10.02	--	0.00	14	10.02
15	Ecology and Environment	2012-13	6	1.22	6	1.22	--	0.00	14	10.02
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
Total			3723	10,678.73	2211	7,206.44	941	2,120.88	1270	5,085.56

The age-wise delays in submission of UCs summarized in Table 3.1.

Table 3.1: Age-wise arrears of Utilisation Certificate

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilization certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	2,125	7,320.03	990	4,363.30
2.	1 – 3	1,145	2,526.00	255	612.10
3.	3 – 5	453	832.71	25	110.15
Total		3,723	10,678.74	1,270	5,085.56

Table 3.1 shows that out of 1,270 outstanding UCs, 280 UCs (22 per cent) were in arrear for the grants released during the period between 2008-09 and 2011-12. Analysis of Appendix 3.1 shows that out of total 1,270 outstanding UCs, 853 UCs (67 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

The department in its written reply stated as under:

The Government of India, Ministry of Minority Affairs was sanctioned an amount of Rs. 697.32 lakh (Rs.243.00 lakh for construction of residential girls schools, Khanpur Ghati, Mewat and Rs. 454.32 lakh for Mewat Model Public School, Mandi). This amount was released in two equal installments of Rs. 3,48,66,000/- each by the Government of India, Ministry of Minority Affairs. Utilization Certificate of both installments have been received from Mewat Development Agency, Nuh. Photocopies of the Government of India sanction letters and Utilization Certificates are attached herewith.

The Committee has desired that the outstanding utilization certificates be submitted in the office of Principal Accountant General, Haryana under the intimation of the Committee.

URBAN LOCAL BODIES DEPARTMENT

[62] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 3,723 UCs due for submission in respect of grants and loans aggregating Rs.10678.74 crore, 1,270 UCs for an aggregate amount of Rs. 5,085.56 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2015 is given in Appendix 3.1.

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14	Information and Publicity	2012-13	18	5.61	11	3.24	5	1.04	6	2.20
		2013-14	14	10.02	14	10.02	--	0.00	14	10.02
15	Ecology and Environment	2012-13	6	1.22	6	1.22	--	0.00	14	10.02
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
Total			3723	10,678.73	2211	7,206.44	941	2,120.88	1270	5,085.56

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Table 3.1 shows that out of 1,270 outstanding UCs, 280 UCs (22 per cent) were in arrear for the grants released during the period between 2008-09 and 2011-12. Analysis of Appendix 3.1 shows that out of total 1,270 outstanding UCs, 853 UCs (67 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

The department in written reply stated as under:

Utilization Certificate amounting to Rs. 10.00 crore for the year 2011-12 has been sent to AG office vide this office letter No. DLUB/BA-2/2017/75342 DATED 28.09.2017. All the Municipal Corporations/Councils/Committees vide this office letter No. DLUB/BA2/2017/66111-66243 dated 22.08.2017 and letter No. DLUB/BA2/2017/74723-819 DATED 27.09.2017 have been directed to send pending utilization certificates for the year 2011-12, 2012-13 within a week, subsequently reminder vide No. DLUB/BA-2/2017/76924-35 dated 06.10.2017 and letter No. DLUB/BA-2/2017/76937-55 DATED 06.10.2017 have been issued for prompt action, so that UCs can be sent to the AG office and final reply with the request to drop the para will be sent please.

The Committee has desired that the outstanding utilization certificates be submitted and reconciled in the office of Principal Accountant General, Haryana under the intimation of the Committee.

SCIENCE AND TECHNOLOGY DEPARTMENT

[63] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 3,723 UCs due for submission in respect of grants and loans aggregating Rs.10678.74 crore, 1,270 UCs for an aggregate amount of Rs. 5,085.56 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31 March 2015 is given in Appendix 3.1.

Appendix 3.1

(Rs.in crore)

Sr. No.	Name of the department	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries	2009-10	13	13.01	3	0.90	--	0.00	3	0.90
		2011-12	13	6.77	4	0.55	--	0.00	4	0.55
		2012-13	32	10.74	30	9.99	26	9.48	4	0.51
		2013-14	49	20.04	49	20.04	42	10.71	7	9.32
2.	Social security and welfare	2013-14	15	10.75	15	10.75	14	7.27	1	3.49
3.	Technical Education	2012-13	58	204.42	12	23.85	11	22.45	1	1.40
		2012-13	23	92.12	23	92.12	11	37.02	12	55.09
4.	Sports and youth services	2012-13	120	37.97	45	12.64	31	4.32	14	8.32
		2013-14	21	14.05	21	14.05	11	11.20	10	2.85
5.	General Education	2011-12	204	465.95	146	244.96	79	118.62	67	126.35
		2012-13	274	897.69	184	546.80	118	170.85	66	375.95
		2013-14	150	677.49	150	677.49	93	432.44	57	245.05
6.	Rural Development	2008-09	248	432.97	13	43.26	3	40.59	10	2.67
		2009-10	205	399.73	18	109.87	3	2.39	15	107.48
		2010-11	221	315.62	41	87.91	10	9.65	31	78.27
		2011-12	630	829.98	235	455.91	89	62.39	146	393.51
		2012-13	546	977.76	438	645.29	136	68.71	302	576.58
		2013-14	477	1,362.43	477	1,362.43	128	427.69	349	934.75

7.	Urban	2011-12	64	894.67	6	38.27	2	25.74	4	12.53
	Development	2012-13	96	1,274.01	87	1,255.25	27	348.86	60	906.39
		2013-14	73	1,120.80	73	1,120.80	16	60.10	57	1,060.70
8	Co-operation	2012-13	8	146.83	3	0.80	--	0.00	3	0.80
		2013-14	6	125.55	6	125.55	5	125.25	1	0.30
9	Crop Husbandry	2012-13	7	44.29	7	44.29	6	44.28	1	0.01
		2013-14	6	51.58	6	51.58	5	44.65	1	6.93
10	Village and Small Scale Industries	2012-13	17	32.63	2	0.45	1	0.38	1	0.07
11	Fisheries	2013-14	36	1.26	36	1.26	35	1.22	1	0.05
12	Other Scientific Research	2012-13	28	17.41	5	11.55	2	0.70	3	10.85
		2013-14	23	18.11	23	18.11	19	5.41	4	12.70
13	Command Area Development	2013-14	17	164.06	17	164.07	13	27.45	4	136.61
14	Information and Publicity	2012-13	18	5.61	11	3.24	5	1.04	6	2.20
		2013-14	14	10.02	14	10.02	--	0.00	14	10.02
15	Ecology and Environment	2012-13	6	1.22	6	1.22	--	0.00	14	10.02
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
Total			3723	10,678.73	2211	7,206.44	941	2,120.88	1270	5,085.56

The age-wise delays in submission of UCs summarized in Table 3.1.

Table 3.1: Age-wise arrears of Utilisation Certificate

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilization certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	2,125	7,320.03	990	4,363.30
2.	1 – 3	1,145	2,526.00	255	612.10
3.	3 – 5	453	832.71	25	110.15
Total		3,723	10,678.74	1,270	5,085.56

Table 3.1 shows that out of 1,270 outstanding UCs, 280 UCs (22 per cent) were in arrear for the grants released during the period between 2008-09 and 2011-12. Analysis of Appendix 3.1 shows that out of total 1,270 outstanding UCs, 853 UCs (67 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

The department in written reply stated as under:

As per PAG letter No. DC. 2/13-14/UCs/3425/1545 dated 12.09.2016, (Annexure-I) only one UC amounting to Rs. 10.50 crore is pending for the financial year 2012-13. This amount was released to Haryana State Council for Science and Technology for District Innovation Fund.

As per letter of Haryana Vidhan Sabha bearing No. HVS/PAC/82/2016/465 dated 03.01.2017 (Annexure-II), this para has been kept pending. The latest position of this para is as under:-

Principal Secretary Science & Technology Department had written DO letters on 04.10.2016 (Annexure-III) to all the Deputy Commissioners vide which they were directed to submit audited actual expenditure statement along with actual outcomes of each project financed under the DIF scheme before October 31, 2016 positively, failing which the matter will be brought to the notice of the Chief Secretary for appropriate action.

After the approval of Hon'ble Minister Science and Technology Department, Special Secretary Science and Technology Department had issued letters to all Deputy Commissioners on 13.01.2017 (Annexure-IV) vide which they were intimated that the matter regarding unutilized amount under the scheme DIF is pending before the PAC of the Haryana Vidhan Sabha. They were directed to return the unspent amount alongwith upto date interest earned on the grant under the scheme DIF through RTGS/NEFT within 15 days under intimation to this office.

After taking the approval of Hon'ble Minister, Science and Technology Department and Hon'ble C.M. Haryana, Special Secretary Science and Technology Department had written to all Head of Departments/Boards & Corporations in the State of Haryana, all Deputy Commissioners in the State of Haryana and all Vice Chancellors of the State Universities on 15.02.2017 (Annexure-V) with a request to submit innovative project proposal upto Rs. 10.00 crores in the prescribed format to this office latest by 31.03.2017. In response to this office letter dated 13.01.2017 district Kurukshetra has refunded an amount of Rs. 75,25,234/- through RTGS in the account of HSCST on dated 03.02.2017(Annexure-VI). District Kurukshetra has been requested to submit the statement of account duly signed by Deputy Commissioner and Accounts Officer within 7 days (Annexure-VII). Since no response has been received from the remaining 20 Deputy Commissioners, Special Secretary, Science & Technology Department has issued a reminder to these districts on 13.02.2017 (Annexure-VIII). In response to this office reminder dated 13.02.2017, three districts i.e. Rewari, Yamuna Nagar and Panipat have refunded an amount of Rs. 1,17,80,893/-, Rs. 70,21,495.48/- and Rs. 20,00,000/- through RTGS in accounts of HSCST on 23.02.17, 28.02.2017 and 01.03.2017 respectively (Annexure-IX). Since no response was received from 17 districts, 2nd reminder was issued to these districts on 17.03.2017(Annexure-X). Districts Rewari and Yamuna Nagar have been requested to submit the statement of accounts duly certified by Deputy Commissioner and Accounts Officer to this office within

7 days on 17.03.2017. District Panipat was requested to return the remaining amount along with up to date interest earned on the grant to this office without any further delay on 17.03.2017. A reminder has also been issued to district Kurukshetra to submit the statement of accounts duly signed by DC and AO on 17.03.2017(Annexure-XI). Further five districts i.e. Gurugram, Bhiwani, Palwal, Mewat at Nuh and Faridabad have refunded an amount of Rs. 79,42,783/-, Rs. 50,00,000/-, Rs. 56,41,712/-, Rs. 22,49,919/- and Rs. 16,49,666/- through RTGS in the accounts of HSCST on 20.03.2017, 22.03.2017, 24.03.2017, 31.03.2017 and 31.03.2017 respectively (XII).

Ten more districts i.e. Faridabad, Panchkula, Fatehabad, Jhajjar, Rohtak, Kaithal, Mahendergarh at Narnaul, Karnal, Sirsa and Hisar have refunded an amount of Rs.19,511/-, Rs.4,67,627/-, Rs.49,67,829/-, Rs.59,94,434.54/-, Rs.50,99,269/-, Rs.74,21,878/-, Rs. 384093/-, Rs.25,48,362/-, Rs.66,43,780/- and Rs.74,09,178/- through RTGS in the account of HSCST on 31.03.2017, 31.03.2017, 02.05.2017, 03.05.2017, 05.05.2017, 03.05.2017, 19.06.2017, 11.07.2017, 11.07.2017 and 21.07.2017 respectively (XIII). A reminder has been issued to twelve districts with a request to refund the unspent amount alongwith upto date interest and seven districts to submit the statement of accounts on 19.04.2017 (XIV). A letter was also sent to the DC Bhiwani to refund the interest amount and submit the UC in format. Once again a reminder has been issued to seven districts for refund the unspent amount and three districts to refund the balance amount of this scheme on 14.06.2017 (XV). A letter has also been sent to the DC Sirsa with a request to refund the unspent amount alongwith upto date interest on 03.07.2017. A DO letter from worthy PS S&T has also been issued to eleven DC's on 07.07.2017 to refund the unspent amount alongwith upto date interest within three days (XVI). Only one UC amounting to Rs. 1050.00 lacs is pending for the financial year 2013-14 instead of Rs. 1270.00 lacs as shown in the Appendix 3.1 as on 31st March, 2015.

The Committee has desired that the outstanding utilization certificates be submitted and reconciled in the office of Principal Accountant General, Haryana under the intimation of the Committee.

TRANSPORT DEPARTMENT

[64] 3.5 Misappropriations, losses, defalcations, etc:

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 ibid, the cases or defalcations and losses are required to be reported to the Principal Accountant General (A&E).

State Government reported 120 cases of misappropriation, defalcation, etc. involving Government money amounting to Rs.1.50 crore on which final action was pending as of June 2015. The department-wise break up of pending cases and age-wise analysis is given in Appendix 3.5 and nature of these cases is given in Appendix 3.6. The age-profile of the pending cases and the number of cases pending in each category – theft and misappropriation/loss as emerged from these appendices is summarized in Table 3.4.

Appendix 3.5

(Figures in bracket indicate Rs. In lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	1 (6.5)	-	-	3 (3.22)	-	4 (9.72)
2.	Education	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	3 (1.65)	5 (1.53)	17 (7.45)
3.	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4.	Forest Department	-	-	1 (0.92)	6 (10.48)	2 (0.71)	6 (1.11)	15 (13.22)
5.	Medical	-	1 (0.00)	2 (2.04)	1 (1.50)	2 (11.92)s	-	6 (15.46)
6.	Technical Education	-	-	6 (30.67)	-	-	1 (0.02)	7 (30.69)
7.	Revenue Department	-	-	1 (9.280)	-	-	-	1 (9.28)
8.	Police	1 (13.99)	1 (3.79)	-	-	-	-	2 (17.78)
9.	Sports and Youth Welfare	-	-	1 (0.87)	-	-	-	1 (0.87)
10.	Women and Child Welfare	1 (3.12)	-	-	-	-	-	1 (3.12)S
11.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)

12.	Building and Roads	1 (0.00)	1 (0.00)	-	-	-	-	2 (0.00)
13.	Public Health	4 (2.36)	7 (17.03)	-	-	-	-	11 19.39)
14 .	Irrigation	2 (0.00)	14 (7.00)	6 (1.25)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		11 (24.20)	28 (39.47)	22 (47.62)	14 (15.89)	17 (17.75)	28 (5.33)	120 (150.26)

Out of the total loss cases, 62 per cent cases related to theft of Government money/store. Further, in respect of 50 per cent cases of losses, departmental action had not been finalized and 29 per cent cases were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 120 cases of losses due to theft/misappropriation etc., 109 cases were more than 5 years old including 28 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also failed to take timely action against the officers/officials at fault.

The department in written reply stated as under:

Sr. No.	Amount	Description of Cost	Year	Depot	Present position
1.	60000.00	Embezzlement of Government money by Shri Suleman, Assistant Cashier.	1986-87	Faridabad	This para was dropped by the P.A.C. in its meeting held on 8.5.2007 (Copy enclosed). It is also added this para was further dropped by the PAC in its meeting dated 15.06.2016 (Copy enclosed). It is submitted that a notice of recovery was issued to Shri Suleman Assistant cashier by GM, Faridabad but against the notice of recovery the employee filed CWP No. 7478/2006 which is admitted in Hon'ble High Court. It is intimated that regarding next date of hearing no information is available neither on record of this office nor on the website of Hon'ble High Court. Hence Para may kindly be dropped.

2.	316649.00	Embezzlement of Cash by Shri Purshotam Lal, Conductor	1999-2000	Chandigarh	This para was dropped by the PAC in its meeting held on 8.5.2007 (copy enclosed). Thereafter, this para was further dropped on 15.06.2016 by the PAC in its meeting (copy enclosed). The employee was dismissed from Government Service and against the orders of dismissal he had filed CWP No. 8896/2012 in Hon'ble High Court and case is fixed for arguments on 03.10.2017. As the benefits due to him have been withheld due to dismissal and pending CWP. So recovery could not be affected. Hence Para may kindly be dropped.
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Being the cases pending in Hon'ble Punjab and Haryana High Court, the Committee has desired that state interest be protected meticulously and the Committee be also informed of the outcome of the litigation.

APPENDIX

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

Sr No.	Name of department	Paragraph	Brief subject
1	2	3	4
9th Report			
1.	Industries	5(2)	Credit facilities for development of small industries
14th Report			
2.	Industries	16	Purchase of Cotton Yarn
16th Report			
3.	Industries	2 (a)&(d)	Subsidy of setting up industries Units in selected Backward areas. (Cases of M/s B.K. Steel Rolling Mill), Tohana and M/s Modern Industries, Charkhi Dadri
18th Report			
4.	Co-operation	39	Co-operative Consumer Stores
22nd Report			
5.	Industries	10 (ii)	Industrial Estate
6.	Irrigation	20	Penal recovery of cost of coal issued to Kiln Contractors in excess requirement
7.	Revenue	40	Non-levy of registration fee
8.	Excise and Taxation	54	Shortfall in duty.
9.	Excise and Taxation	56	Recovery due from contractor
23rd Report			
10.	Food and Supplies	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
11.	Excise and Taxation	47	Uncollected Revenue
12.	Excise and Taxation	55	Result of test audit in general
13.	Excise and Taxation	57	Failure to initiate action to recover the licence fee
14.	Excise and Taxation	59	Loss of duty on excess wastage in bottling operation
25th Report			
15.	Colonization	9	Encroachment of Land
16.	Colonization	11	Recoveries from plot holders
17.	Fisheries	31	Development of Fisheries
18.	Excise and Taxation	54	Un-collected revenue
19.	Excise and Taxation	58	Incorrect computation of tax on interstate sales
20.	Excise and Taxation	67	Irregular allowance for wastage
21.	Excise and Taxation	69	Failure to enforce licence condition

26th Report

22.	Revenue	10	Gratuitous relief for crops/houses damaged
23.	Irrigation	22	Faulty measurement of work resulting in over payment
24.	Excise and Taxation	49	Uncollected revenue
25.	Excise and Taxation	61	Duty not recovered on spirit loss in bottling operation in excess of norms
26.	Excise and Taxation	63	Non-recovery of licence fee and interest

28th Report

27.	P.W. (B&R)	14	Shortage of Steel
28.	Excise and Taxation	41	Registration of dealers under Sale Tax Act
29.	Excise and Taxation	44	Non-recovery of licence fee and interest

29th Report

30.	Forest	8	Forestation Social Forestry & including Rural fuel wood plantation and farm forestry
31.	Irrigation	17	Excess issue of coal
32.	Excise and Taxation	47	Non-levy of penalty
33.	Excise and Taxation	50	Non-levy of penalty
34.	Excise and Taxation	51	Non-levy of penalty
35.	Excise and Taxation	53	Interest not charged
36.	Revenue	62	Results of Audit
37.	Revenue	63	Under valuation of immovable property
38.	Mines and Geology	71	Results of Audit

32nd Report

39.	Industries	4	Development of small industries
40.	Irrigation	12	Misappropriation
41.	Irrigation	20	Shortage of Stores
42.	Revenue	25	Inadmissible payment
43.	Town and Country Planning (HUDA)	36	Loss due to defective storage of Cement
44.	Mines and Geology	47	Uncollected revenue
45.	Mines and Geology	48	Results of Audit
46.	Excise and Taxation	61	Uncollected revenue
47.	Excise and Taxation	69	Irregular levy of tax at concessional rate

34th Report

48.	Development and Panchayat	8	Irregular and wasteful expenditure on books
49.	Revenue	29	Land reforms

50.	Revenue	30	Compensation to landowner
51.	Revenue	31	Consolidation of holdings
52.	Food and Supplies	47	Under storage of wheat
53.	Mines and Geology	55	Uncollected revenue
54.	Excise and Taxation	63	Uncollected revenue
55.	Excise and Taxation	66	Short-levy/non-levy of purchase tax
56.	Excise and Taxation	69	Non-levy of penalty
57.	Excise and Taxation	70	Non-filling the quarterly returns
58.	Irrigation	72	Arrears of revenue
59.	Irrigation	74	Non-raising of demand
60.	Chief Electrical Inspector	78	Uncollected revenue
61.	Chief Electrical Inspector	80	Arrears of electricity duty
62.	Revenue	83	Results of Audit
63.	Revenue	84	Under valuation of immovable property
36th Report			
64.	Local Self Government	3	Non-recovery of Government dues
65.	Food and Supplies	7	Loss due to storage of wheat.
66.	Transport	9	Irregular payment of overtime allowance
67.	Industries	13	Non-utilization of loan
68.	Revenue	18	Inadmissible gratuitous relief
69.	Public Health	23	Construction of a water tank
70.	Haryana State Lotteries	25	Suspended misappropriation of Government money
71.	P.W. (B&R)	29	Excess measurement
72.	Revenue	43	Results of Audit
73.	Revenue	46	Misclassification of instruments
74.	P.W. (B&R)	51	Results of Audit
75.	Excise and Taxation	53	Uncollected Revenue (P.G.T.)
76.	Excise and Taxation	54	Uncollected Revenue (State Excise)
77.	Excise and Taxation	58	Results of Audit (Sales Tax)
38th Report			
78.	Renewable Energy	16	Evaluation and monitoring.
79.	Medical and Health	18	Stores and Stock
80.	Irrigation	32	Surplus material
81.	Irrigation	36	Shortage of tiles

82.	Public Health	41	Excess payment to the contractor
83.	Public Health	42	Excess Payment
84.	Mines and Geology	50	Results of Audit
85.	Mines and Geology	51	Receipts from Mines and Minerals
86.	Agriculture	56	Interest not charged on belated payments
87.	P.W. (B&R)	61	Arrears of rent
88.	Revenue	64	Results of Audit
89.	Revenue	68	Misclassification of Instrument
90.	Excise and Taxation	71	Uncollected revenue
91.	Excise and Taxation	79	Suppression of purchases
92.	Excise and Taxation	81	Irregular stay of tax and interest
93.	Excise and Taxation	87	Recovery at the instance of Audit
40th Report			
94.	Town and Country Planning	19	Delay in land acquisition cases
95.	Public Health	33	Stores and stock
96.	Public Health	34	Injudicious purchases
97.	P.W. (B&R)	37	Extra payment due to incorrect entries in Measurement Books
98.	P.W. (B&R)	38	Avoidable extra expenditure due to retendering
99.	Co-operation	41	Embezzlement
100.	Food and Supplies	47	Damage caused to wheat in Storage
101.	Supplies and Disposal	49	Extra expenditure due to retendering
102.	Excise and Taxation	51	Uncollected Revenue (Sales Tax)
103.	Excise and Taxation	52	Uncollected Revenue (State Excise)
104.	Excise and Taxation	55	Delay in re-assessment of remand cases
105.	Excise and Taxation	57	Appeals entertained without deposit of tax
106.	Excise and Taxation	60	Loss of revenue due to delays in assessment and demand of tax
107.	Excise and Taxation	66	Incorrect deduction on account of sales to registered dealers
108.	Excise and Taxation	68	Non-levy of penalty
109.	Excise and Taxation	69	Interest not charged
110.	Excise and Taxation	74	Non-recovery of duty on wastage in excess norms
111.	Excise and Taxation	75	Interest not charged
112.	Revenue	79	Outstanding Inspection Reports
113.	Revenue	80	Results of Audit

114.	Revenue	81	Under valuation of immovable property
115.	Revenue	82	Misclassifications of instruments
116.	Revenue	83	Irregular grant of exemption
117.	Revenue	84	Non/Short levy of stamp duty
118.	Revenue	85	Irregular registration of supplementary deeds
119.	Revenue	87	Evasion of stamp duty and registration fee through power of attorney
120.	Revenue	89	Embezzlement of Government revenue
121.	Mines and Geology	93	Outstanding Inspection Reports.
122.	Mines and Geology	94	Results of Audit
42nd Report			
123.	Irrigation	13	Jawahar Lal Nehru Lift Irrigation Scheme
124.	Food and Supplies	42	Loss due to negligence
125.	Public Health	60	Inflated/Fictitious measurement
126.	P.W. (B&R)	71	Shortage of tools and Plant
127.	Revenue	101	Outstanding Inspection Reports
128.	Revenue	103	Results of Audit
129.	Revenue	104	Irregular exemption of stamp duty
130.	Excise and Taxation	108	Uncollected Revenue
131.	Excise and Taxation	109	Frauds and evasion of taxes
132.	Excise and Taxation	113	Delay in taking up of appeal cases
133.	Excise and Taxation	115	Stay of Sales Tax demands by the Appellate Authorities
134.	Excise and Taxation	116	Recovery of Demands in arrears under Sales Tax
135.	Excise and Taxation	118	Non-recovery of arrears due to delay in assessment
136.	Excise and Taxation	119	Failure to verify the genuineness of dealers/sureties
137.	Excise and Taxation	120	Irregular grant of exemption certificate
138.	Excise and Taxation	121	Delay in initiating/non-pursuance of recovery proceedings
139.	Excise and Taxation	125	Application of incorrect rate of tax
140.	Excise and Taxation	126	Non/Short levy of interest
141.	Excise and Taxation	127	Results of Audit
142.	Excise and Taxation	129	Loss of revenue due to re-auction of vends
143.	Excise and Taxation	130	Short recovery of composite fee
144.	Excise and Taxation	131	Non-recovery of license fee and interest
145.	Excise and Taxation	132	Loss due to non-observance of prescribed procedure regarding auction of vends
146.	Excise and Taxation	134	Non-recovery of penalties
147.	Excise and Taxation	136	Uncollected Revenue

148.	Excise and Taxation	138	Results of Audit
149.	Excise and Taxation	139	Under assessment due to irregular grant of exemption to non-manufacturers
150.	Excise and Taxation	142	Under assessment due to short levy of purchase tax and incorrect deduction
151.	Excise and Taxation	144	Short levy of penalty
152.	Excise and Taxation	145	Results of Audit
			44th Report
153.	Public Health	3	Sub-Standard execution of work.
154.	Irrigation	12	Surplus materials
155.	Irrigation	17	Shortage of T&P articles
156.	Social Welfare	23	Payment of pension to ineligible persons
157.	Social Welfare	26	Liberation of scavengers
158.	Rural Development	36	Integrated Rural Development Programme
159.	Town and Country Planning	41	Functioning of State Planning Cell
160.	Town and Country Planning	43	Avoidable payment of interest
161.	Revenue	46	Mewat Development Board
162.	Mines and Geology	48	Uncollected Revenue
163.	Mines and Geology	50	Results of Audit
164.	Mines and Geology	53	Short Calculation of interest
165.	Mines and Geology	54	Uncollected Revenue
166.	Mines and Geology	56	Results of Audit
167.	Mines and Geology	57	Non-realisation of contract money and interest
168.	Mines and Geology	58	Non-recovery of dead rent and interest thereon
169.	Mines and Geology	59	Interest not charged on delayed payments
170.	Mines and Geology	60	Uncollected revenue.
171.	Mines and Geology	61	Results of Audit
172.	Mines and Geology	62	Non-recovery of contract money and interest
173.	Mines and Geology	63	Non-recovery/Short-recovery of royalty
174.	Mines and Geology	64	Interest not charged
175.	Revenue	66	Uncollected Revenue (Land Revenue)
176.	Revenue	67	Results of Audit
177.	Revenue	68	Short levy of Stamp duty
178.	Revenue	69	Under valuation of immovable property
179.	Revenue	70	Evasion of Stamp duty and registration fee through power of attorney

180.	Revenue	71	Irregular exemption of Stamp duty and registration fee
181.	Revenue	72	Misclassification of instruments
182.	Revenue	73	Uncollected Revenue
183.	Revenue	76	Results of Audit
184.	Revenue	78	Irregular exemption of stamp duty
185.	Revenue	79	Short realization of stamp duty due to under valuation of immovable property
186.	Revenue	80	Misclassification of instruments.
187.	Prohibition, Excise and Taxation	92	Uncollected Revenue (Sales Tax)
188.	Prohibition, Excise and Taxation	95	Non-registration of dealers liable to registration
189.	Prohibition, Excise and Taxation	96	Grant of Certificates of registration without following proper procedure
190.	Prohibition, Excise and Taxation	97	Non-observance of departmental instructions regarding cross verifications
191.	Prohibition, Excise and Taxation	98	Non-observance of prescribed procedures for receipt and issue of declaration forms
192.	Prohibition, Excise and Taxation	99	Non-observance of prescribed procedures for receipt and issue of declaration forms
193.	Prohibition, Excise and Taxation	100	Irregular deduction allowed against stolen forms
194.	Prohibition, Excise and Taxation	101	Incorrect deduction from turnover
195.	Prohibition, Excise and Taxation	102	Incorrect levy of Concessional rate of Tax
196.	Prohibition, Excise and Taxation	103	Other points of interest
197.	Prohibition, Excise and Taxation	106	Results of Audit
198.	Prohibition, Excise and Taxation	107	Interest not charged
199.	Agriculture	108	Non-recovery of purchases tax and interest
200.	Agriculture	109	Non-recovery of purchase tax and interest
46th Report			
201.	Housing	6	Loss owing to construction of houses on unapproved layout plan
202.	P.W. (B&R)	25	Short receipt of material
203.	P.W. (B&R)	27	Procurement of sub-standard cement
204.	Irrigation	34	Procurement of sub-standard cement
205.	Haryana State Lotteries	36	Appointment of main stockists

206.	Haryana State Lotteries	37	Loss due to excess claims of Prize winning tickets
207.	Haryana State Lotteries	40	Other points of interest
208.	Prohibition and Excise	41	Arrears in revenue
209.	Prohibition and Excise	42	Results of Audit
210.	Commercial Taxes	43	Arrears in revenue
211.	Commercial Taxes	46	Outstanding inspection reports and audit observations
212.	Commercial Taxes	47	Results of Audit
213.	Commercial Taxes	48	Sales Tax Check Barriers
214.	Commercial Taxes	50	Short levy of Purchases Tax
215.	Commercial Taxes	51	Non/Short levy of interest and penalty
216.	Commercial Taxes	52	Results of Audit
48th Report			
217.	Agriculture	4	Arrears in revenue
218.	Animal Husbandry	8	Frauds and evasion of taxes/duties
219.	Mines and Geology	14	Arrears in revenue
220.	Mines and Geology	15	Outstanding inspection reports and audit observations
221.	Transport	20	Outstanding audit objections in internal audit
222.	Housing	27	Avoidable liability of interest
223.	Education	29	Purchases without assessment of requirement
224.	P.W. (B&R)	31	Irregular/Excess expenditure on execution of works
225.	Excise and Taxation	33	Arrears in revenue
226.	Excise and Taxation	37	Results of Audit
227.	Excise and Taxation	43	Irregular deduction allowed against invalid declaration forms
228.	Excise and Taxation	44	Loss of revenue due to defray in finalization of assessment
229.	Excise and Taxation	45	Non-levy of interest and penalty
50th Report			
230.	Finance (Lotteries)	3	Printing of lottery tickets
231.	Industries	5	Capital investment subsidy
232.	Industries	6	Irregular release/non-recovery of assistance
233.	Social Welfare	8	Panjiri Plants
234.	Home (Jail)	9	Injudicious purchase
235.	Irrigation	18	Stores and Stock
236.	Irrigation	21	Physical verification
237.	Irrigation	22	Surplus materials

238.	Town and Country Planning	24	Construction of Building and Roads by HUDA
239.	Town and Country Planning	25	Construction of Building
240.	Town and Country Planning	26	Test check of records relating to construction of roads
241.	Town and Country Planning	27	Other points of interest
242.	Town and Country Planning	28	Non-recovery of compounding fee
243.	Town and Country Planning	29	Avoidable payment of interest
244.	Transport	32	Purchase of Sub-standard tubes of butyl rubber
245.	Forest	36	Generation of employment
246.	Forest	38	Alkali/saline land plantation
247.	P.W. (B&R)	47	Construction of major building including Staff Quarters
248.	P.W. (B&R)	49	Execution of works without technical sanction of cost estimates
249.	P.W. (B&R)	52	Undue financial favour to the contractors
250.	P.W. (B&R)	57	Reimbursement claims
251.	P.W. (B&R)	58	World Bank and Asian Development bank loan
252.	P.W. (B&R)	60	Execution
253.	P.W. (B&R)	61	Release of advances not covered by agreement
254.	P.W. (B&R)	63	Excess payment of price increase on diesel
255.	P.W. (B&R)	65	Irregular adjustment of expenditure
256.	Rural Development	77	Other points
257.	Rural Development	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
258.	Rural Development	79	Non-recovery of misutilised subsidy
259.	Town and Country Planning	80	Non-levy of Penalty
260.	Town and Country Planning	81	Non-recovery of auction money
261.	Town and Country Planning	82	Non-transfer of developed sectors
262.	Transport	87	Avoidable payment of compensation due to incorrect filing of affidavit before the Tribunal
263.	Revenue	92	Arrears in revenue
264.	Revenue	93	Frauds and evasion of taxes/duties
265.	Revenue	94	Results of Audit
266.	Revenue	95	Internal Audit

267.	Revenue	96	Results of Audit
268.	Revenue	97	Stamp duty and Registration Fees
269.	Revenue	98	High pendency of cases of undervaluation with Collectors
270.	Revenue	99	Misclassification of instruments
271.	Revenue	100	Short levy of stamp duty
272.	Revenue	101	Pre-audit of registrable documents
273.	Revenue	102	Arrears in Revenue
274.	Revenue	103	Frauds and evasion of taxes/duties
275.	Revenue	104	Results of Audit
276.	Revenue	105	Outstanding audit objections in Internal Audit
277.	Revenue	106	Results of Audit
278.	Revenue	107	Short recovery of stamp duty on mortgage deed
279.	Revenue	108	Evasion of stamp and registration fees through power of attorney
280.	Revenue	109	Evasion of Stamp Duty
281.	Chief Electrical Inspector	110	Arrears in revenue
282.	Mines and Geology	112	Results of Audit
283.	Animal Husbandry	115	Frauds and evasion of taxes/duties
284.	Excise and Taxation	116	Arrears in revenue
285.	Excise and Taxation	118	Under assessment due to inadmissible deduction from turnover
286.	Excise and Taxation	120	Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax
287.	Excise and Taxation	122	Under assessment
288.	Excise and Taxation	124	Under assessment due to application of incorrect rates of tax
289.	Excise and Taxation	125	Non/short levy of purchase tax
290.	Excise and Taxation	126	Results of Audit
291.	Excise and Taxation	127	Internal control mechanism of receipts from distilleries and breweries
292.	Excise and Taxation	128	Low yield of spirit
293.	Excise and Taxation	129	Loss of spirit due to re-distillation
294.	Excise and Taxation	133	Interest short charged
295.	Excise and Taxation	134	Short realization of composite fee
296.	Revenue	135	Results of Audit
297.	Revenue	137	Arrears in revenue
298.	Mines and Geology	139	Arrears in revenue

299.	Agriculture	141	Arrears in revenue
300.	Agriculture	142	Results of Audit
301.	Agriculture	143	Non-recovery of purchase tax and interest
302.	Finance (Lotteries)	146	Results of Audit
52nd Report			
303.	Education	6	Extra expenditure on purchase of paper
304.	Agriculture	15	Non-recovery of principal and interest from Sugar Mills
305.	Irrigation	39	Miscellaneous Public Works Advances
306.	P.W. (B&R)	43	Miscellaneous Public Works Advances
307.	P.W. (B&R)	44	Stores and Stock
308.	P.W. (B&R)	46	Short receipt of material
309.	Town & Country Planning	51	Excess payment of land compensation due to partial implementation of Supreme Court's Judgment
310.	Town & Country Planning	52	Avoidable payment of interest due to abnormal delay in processing of land award cases
311.	Town & Country Planning	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
312.	Town & Country Planning	54	Recovery due from Junior Engineer owing to mis-appropriation of material
313.	Housing	56	Delayed disbursement of loan to the beneficiaries led to avoidable liability of interest
314.	Housing	58	Infructuous expenditure due to construction of retaining wall without requirement
315.	Social Welfare	60	Embezzlement of Rs.3.99 lakh
316.	Food and Supplies	63	Possibility of pilferage of four thousand quintals of wheat
317.	General	65	Write-off of losses etc
318.	Animal Husbandry	67	Arrears in revenue
319.	Revenue	69	Results of Audit
320.	Revenue	71	Evasion of Stamp Duty due to under valuation of immovable property
321.	Power (Chief Electrical Inspector)	74	Levy and collection of Electricity Duty
322.	Power (Chief Electrical Inspector)	76	Non-charging of electricity duty on extended load
323.	Power (Chief Electrical Inspector)	77	Short realization of electricity duty due to application of incorrect rates
324.	Power (Chief Electrical Inspector)	78	Electricity duty not charged after expiry of exemption period
325.	Transport	79	Results of audit
326.	Haryana State Lotteries	86	Results of audit

327.	Haryana State Lotteries	87	Short Deposit of sale proceeds of lotteries tickets
328.	Agriculture	88	Arrears in revenue
329.	Agriculture	89	Results of Audit
330.	Excise and Taxation	94	Arrears in revenue
331.	Excise and Taxation	95	Arrears in assessment
332.	Excise and Taxation	96	Frauds and evasions of taxes/duties
333.	Excise and Taxation	97	Results of Audit
334.	Excise and Taxation	101	Under assessment due to non-levy of tax on branch transfers/consignment sale
335.	Excise and Taxation	102	Under assessment due to non-submission of declaration forms.
336.	Excise and Taxation	104	Arrears in assessments
337.	Excise and Taxation	105	Evasion of tax due to suppression of purchases
338.	Excise and Taxation	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
339.	Excise and Taxation	107	Incorrect levy of concessional rate of tax
340.	Excise and Taxation	108	Inadmissible deduction from turnover
341.	Excise and Taxation	109	Non-levy of purchase tax.
342.	Excise and Taxation	112	Non-levy of tax
343.	Excise and Taxation	114	Under assessment due to excess rebate
344.	Excise and Taxation	115	Non-levy of penalty
345.	Excise and Taxation	116	Non-reconciliation of revenue deposits into treasury
346.	Excise and Taxation	117	Results of Audit
347.	Excise and Taxation	118	Short/non-recovery of passenger tax
54th Report			
348.	Revenue	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
349.	Revenue	18	Fictitious payment of gratuitous relief
350.	Revenue	19	Drawal of funds without requirement
351.	P.W.D.(B&R)	22	Avoidable payment of interest
352.	Irrigation	24	Failure of the Sprinkler Irrigation Scheme and wastage of Government funds
353.	Agriculture	30	General
354.	Education	31	Nugatory expenditure due to payment of idle wages
355.	Town and Country Planning	34	Non-utilization of land
356.	Town and Country Planning	35	Loss due to non-recovery of rebate

357.	Printing and Stationery	36	Pilferage of Paper
358.	Animal Husbandry	47	Fraud and evasion of taxes/duties
359.	Chief Electrical Inspector	48	Arrear in revenue
360.	Revenue	49	Arrear in revenue
361.	Revenue	50	Results of Audit
362.	Revenue	51	Results of Audit
363.	Revenue	52	Non/Short recovery of Stamp duty
364.	Revenue	53	Incorrect exemption of Stamp duty
365.	Revenue	54	Evasion of stamp duty due to undervaluation of immovable property
366.	Revenue	55	Short levy of stamp duty due to misclassification of instruments
367.	Revenue	56	Incorrect refund of Stamp duty
368.	Revenue	57	Evasion of stamp duty and registration fees through power of attorney
369.	Revenue	58	Short recovery of stamp duty on exchange deeds
370.	Revenue	59	Results of Audit
371.	Revenue	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
372.	Revenue	61	Procedure for receipt and disposal of revenue recovery cases
373.	Revenue	62	Return of RRCs
374.	Excise and Taxation	64	Arrears in revenue
375.	Excise and Taxation	65	Arrears in assessment
376.	Excise and Taxation	67	Results of Audit
377.	Excise and Taxation	68	Disposal of appeal cases
378.	Excise and Taxation	69	Delay in finalizing assessments
379.	Excise and Taxation	70	Delay in finalization of remand cases
380.	Excise and Taxation	72	Recovery certification cases
381.	Excise and Taxation	73	Incorrect levy of concessional rate of tax
382.	Excise and Taxation	74	Incorrect deduction allowed against invalid declaration forms
383.	Excise and Taxation	75	Inadmissible deduction from turnover
384.	Excise and Taxation	76.	Short levy of tax on sales to Non-government bodies
385.	Excise and Taxation	77	Excess refund due to incorrect exemption for payment of tax
386.	Excise and Taxation	78	Under assessment due to excess rebate
387.	Excise and Taxation	79	Results of Audit
388.	Excise and Taxation	80	Incorrect levy of entertainments duty

389.	Transport	81	Results of Audit
390.	Irrigation	84	Recovery of water rates from canal water
391.	Irrigation	85	Arrears of revenue
392.	Irrigation	86	Less measurement of area irrigated
393.	Irrigation	88	Excess credit to an industrial unit
394.	Irrigation	90	Short recovery of lease rent
395.	Agriculture	91	Arrears in revenue
396.	Agriculture	92	Results of Audit
397.	Agriculture	93	Non-recovery of purchase tax and interest
398.	Mines and Geology	97	Arrears in revenue
399.	Mines and Geology	98	Results of Audit
400.	Mines and Geology	99	Short recovery of contract money and interest
56th Report			
401.	Education	4	Nutritional support to Primary Education
402.	Forest	5	Rehabilitation of common lands in Aravali Hills
403.	Medical and Health	6	Working of Medical and Health Department including Manpower Management
404.	Medical and Health	7	Hospitals and dispensaries
405.	Medical and Health	9	Hospital Waste Management
406.	Medical and Health	11	Outstanding Inspection Reports
407.	Finance	14	Overpayment of pensionary benefits
408.	Home	18	Stores and Stock
409.	Prohibition, Excise and Taxation	20	Fraudulent draws and embezzlement of Government money
410.	Revenue	21	Loss of interest due to delayed refund of unspent amount
411.	Revenue	22	Excess payment of Gratuitous Relief
412.	Irrigation	34	Undue retention of heavy Cash Balances
413.	Co-operation	37	Loss due to negligence and improper maintenance of cold storage plant
414.	Supplies and Disposal	42	Extra expenditure due to finalization of tenders after validity period
58th Report			
415.	Forest	3	Rehabilitation of common lands in Aravalli Hills
416.	Excise and Taxation	4	Arrears in revenue
417.	Excise and Taxation	5	Arrears in assessment
418.	Excise and Taxation	6	Frauds and evasions of taxes/duties
419.	Excise and Taxation	8	Results of Audit
420.	Excise and Taxation	9	Cross verification by Audit

421.	Excise and Taxation	10	Incorrect deduction from turnover
422.	Excise and Taxation	12	Non-levy of purchase tax
423.	Excise and Taxation	13	Non-recovery of tax
424.	Excise and Taxation	15	Non/short levy of purchase tax
425.	Excise and Taxation	16	Non-levy of tax
426.	Excise and Taxation	17	Results of Audit
427.	Excise and Taxation	18	Short realization of passenger tax
428.	Mines and Geology	19	Arrears in revenue
429.	Mines and Geology	20	Results of Audit
430.	Mines and Geology	21	Receipts from Mines and Minerals
431.	Mines and Geology	22	Non/Short recovery of dead rent, royalty and interest
432.	Mines and Geology	23	Non/Short recovery of royalty from Brick Kiln Owners
433.	Mines and Geology	24	Non-recovery of lease fee on short term permits
434.	Mines and Geology	25	Non recovery of interest on belated payments
435.	Animal Husbandry	27	Frauds and evasions of taxes/duties
436.	Revenue	29	Results of Audit
437.	Revenue	30	Stamp Duty and Registration Fees
438.	Agriculture	31	Arrears in revenue
439.	Agriculture	32	Results of Audit
440.	Transport	33	Results of Audit
441.	Transport	34	Non deposit of token tax
442.	Irrigation	36	Results of Audit
443.	Co-operative	38	Results of Audit
444.	Finance	39	Non charging of interest and penal interest
445.	Finance	40	Loans to Municipal Councils/Municipal Committees
446.	Forest	41	Short Recovery of royalty on forest produce
447.	Power	43	Arrears in revenue
448.	General	44	Results of Audit
449.	Education	46	Working of Education Department (Primary Education wing including Manpower Management)
450.	Education	47	Incentives to scheduled castes and weaker section students
451.	Education	48	Pass percentage in class V
452.	Education	49	Literacy rate
453.	Education	50	Internal Audit
454.	Education	51	Sanctioned posts and actual strength
455.	Education	52	Deployment of teachers beyond norms

456.	Education	53	Outstanding inspection reports
457.	Education	54	Monitoring and Evaluation
458.	Education	55	District Primary Education Programme
459.	Education	56	Management cost in excess of norms
460.	Education	57	Programme management.
461.	Education	58	Civil Works
462.	Education	59	Appointment of teachers/instructors/staff
463.	Education	60	Training
464.	Education	61	Monitoring and Evaluation
465.	Medical and Health	66	Manpower position
466.	Medical and Health	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
467.	Medical and Health	69	Implementation of Prevention of Food Adulteration Act
468.	Co-operative	71	Storage gain on account of moisture in wheat stocks below norms
469.	Finance	72	Overpayment of pensionary benefits
470.	Irrigation	76	Unauthorized excess execution of work in post tender stage
471.	Irrigation	77	Hathnikund Barrage
472.	Irrigation	78	Avoidable expenditure due to incorrect sanction of estimates
473.	Irrigation	79	Unfruitful expenditure on extension of existing channel
474.	Public Health	80	Non-responsiveness to Audit findings and observation resulting in erosion of accountability
475.	Printing and Stationery	82	Excess issue of paper to private printers
476.	Environment	83	Implementation of environmental Acts and Rules relating to Water Pollution
477.	Environment	84	Status of water pollution
478.	Environment	85	Treatment of Industrial effluent
479.	Environment	86	Domestic sewage treatment plants
480.	Environment	88	Environment training, education and awareness
481.	Environment	89	Monitoring and Evaluation
482.	Urban Development	90	Urban Employment Generation Programme
483.	Town and Country Planning	93	Non-recovery of enhanced compensation of land
484.	Food and Supplies	94	Pilferage of large quality of wheat due to manipulation of weight
485.	General	97	Write-off of losses, etc
486.	Excise and Taxation	101	Arrears in revenue
487.	Excise and Taxation	102	Arrears in assessment

488.	Excise and Taxation	103	Frauds and evasions of taxes/duties
489.	Excise and Taxation	105	Results of Audit
490.	Excise and Taxation	106	Evasion in sales tax
491.	Excise and Taxation	107	Non compliance of departmental instructions regarding cross verification
492.	Excise and Taxation	108	Under assessment of 'notional' sales tax liability computed on taxable turnover
493.	Excise and Taxation	109	Non-levy of purchase tax
494.	Excise and Taxation	110	Non-recovery of tax
495.	Excise and Taxation	111	Non-levy of interest
496.	Excise and Taxation	112	Under assessment due to excess rebate
497.	Excise and Taxation	113	Results of Audit
498.	Excise and Taxation	114	Short realization of passengers tax towards expenditure
499.	Excise and Taxation	115	Non-recovery of licence fee
500.	Revenue	116	Results of Audit
501.	Revenue	117	Short levy of stamp duty on exchange of property
502.	Revenue	118	Evasion of stamp duty due to undervaluation of immovable property
503.	Revenue	119	Evasion of stamp duty
504.	Revenue	120	Short levy of stamp duty
505.	Transport	121	Taxes on Motor Vehicles
506.	Transport	123	Short realization of permit/countersignature fee
507.	Transport	124	Lack of co-ordination between Transport and Excise and Taxation Department
508.	Transport	125	Non-recovery of token tax in respect of Stage carriage buses
509.	Finance	126	Results of Audit
510.	Forest	129	Results of Audit
511.	Forest	130	Loss due to delay in harvesting of poplar trees
512.	Forest	132	Absence of physical verification of timer
513.	Forest	133	Loss due to excess unit cost.
514.	Irrigation	135	Results of Audit
515.	P.W. (B&R)	136	Utilization of departmental receipts towards expenditure
516.	Co-operative	137	Non charging of interest and penal interest
60th Report			
517.	Medical and Health	3	Prevention and Control of Diseases.
518.	Architecture	14	Fraudulent draws and embezzlement of Government money by a Cashier
519.	Animal Husbandry	16	Non-recovery of cost of land

520.	Co-operative	17	Non-responsiveness to audit findings and observations resulting in erosion of accountability
521.	Education	18	Utilized girls hostel
522.	Revenue	24	Fraudulent drawals and embezzlement of Government money
523.	Revenue	25	Drawal of funds in advance of requirement
524.	Social Welfare	26	Fraudulent payment of Old Age Pension
525.	Town and Country Planning	27	Non-collection of External Development Charges (EDCs)
526.	Town and Country Planning	29	Less recovery of plan scrutiny fee
527.	Town and Country Planning	30	Avoidable loss due to delay in handling over possession of plots
528.	Irrigation	34	Formulation of schemes
529.	Irrigation	36	Implementation of schemes
530.	Irrigation	39	Land under unauthorized possessions
531.	Irrigation	41	Recoverable amount
532.	Irrigation	42	Store management
533.	Irrigation	43	Complaint Cases
534.	Irrigation	44	Introduction of selection grade of Engineers
535.	Irrigation	46	Recoverable amount from HUDA.
536.	Irrigation	51	Monitoring
537.	Irrigation	54	Wasteful expenditure on construction of irrigation channels
538.	P.W. (B&R)	63	Extra expenditure
539.	P.W. (B&R)	64	Non-responsiveness to Audit findings and observations resulting in erosion of accountability
540.	Environment	65	Implementation of Environmental Acts and Rules in regard to Air Pollution and Waste Management
541.	Environment	66	Environment laboratories grossly underutilized
542.	Environment	67	Status of industrial pollution
543.	Environment	68	Stone crushing units
544.	Environment	69	Rice shelling units/solvent extraction plants
545.	Environment	70	Vehicular pollution
546.	Environment	71	Training/mass education programme
547.	Environment	72	Waste Management
548.	Environment	73	Prosecution under Air Act
549.	Agriculture	74	Non-recovery of extension fee from allottees
550.	Food and Supplies	90	Loss due to delay in supply of wheat to Food Corporation of India

551.	Printing and Stationery	90A	Overpayment to private printer
552.	Excise and Taxation	95	Arrears in revenue
553.	Excise and Taxation	99	Outstanding inspection reports and audit observations
554.	Excise and Taxation	101	Results of Audit
555.	Excise and Taxation	102	Recovery of sales tax in arrears
556.	Excise and Taxation	103	Non-recovery due to delay in assessment
557.	Excise and Taxation	104	Non-delay in raising of demands for the assessed dues
558.	Excise and Taxation	105	Failure to initiate follow up action for recovery of arrears
559.	Excise and Taxation	106	Disposal of recovery certificates
560.	Excise and Taxation	107	Demands under stay
561.	Excise and Taxation	108	Non-inclusion of interest in the demand sent to the liquidator
562.	Excise and Taxation	109	Under assessment of notional sales tax liability
563.	Excise and Taxation	110	Application of incorrect rate of tax
564.	Excise and Taxation	111	Non-levy of purchase tax
565.	Excise and Taxation	112	Non-recovery of tax
566.	Excise and Taxation	113	Results of Audit
567.	Revenue	114	Results of Audit
568.	Revenue	115	Outstanding inspection reports and audit observations
569.	Revenue	116	Results of Audit
570.	Revenue	117	Short levy of stamp duty on exchange of property
571.	Revenue	118	Short levy of stamp duty on plant and machinery
572.	Revenue	119	Short levy of stamp duty on lease deed
573.	Revenue	120	Embezzlement/evasion of stamp duty
574.	Revenue	121	Incorrect exemption of stamp duty
575.	Agriculture	122	Results of Audit
576.	Agriculture	123	Outstanding inspection reports and audit observations
577.	Agriculture	124	Results of Audit
578.	Agriculture	125	Non/short recovery of purchase tax and interest
579.	Agriculture	126	Non-realization of lease money
580.	Agriculture	127	Results of Audit
581.	Transport	128	Results of Audit
582.	Transport	129	Non/short charging of fitness fee (Passing fee)
583.	Transport	130	Non-realization of fees
584.	Home	131	Arrears in revenue
585.	Home	134	Arrears in revenue

586.	Co-operative	136	Results of Audit
587.	Co-operative	137	Non-redemption of Government share capital
588.	Forest	139	Outstanding inspection reports and audit observations
589.	Forest	140	Results of Audit
61st Report			
590.	Development and Panchayats	3	Non-responsiveness to audit findings and observations resulting in erosion of accountability
591.	P.W. (B&R)	8	Execution of Works
592.	Water Supply and Sanitation	9	Tool and plant returns
593.	Public Health	12	Shortage of material
594.	Rural Development	15	Allotment of houses to ineligible families
595.	Rural Development	16	Other irregularities
596.	Rural Development	22	Reclamation work not taken up for 2½ years
597.	Animal Husbandry	24	Non recovery of lease money
598.	Town and Country Planning	26	Non recovery of external development charges
599.	Food and Supplies	27	Avoidable loss due to delay in disposal of rice
600.	General	28	Misappropriations, defalcations, etc.
601.	General	31	Lack of accountability
62nd Report			
602.	Excise and Taxation	3	Arrears in revenue
603.	Excise and Taxation	4	Arrears in assessment
604.	Excise and Taxation	5	Frauds and evasions of taxes/duties
605.	Excise and Taxation	6	Results of Audit
606.	Excise and Taxation	7	Assessment in arrear
607.	Excise and Taxation	8	Irregularities in the grant of eligibility certificates
608.	Excise and Taxation	9	Incorrect acceptance of applications
609.	Excise and Taxation	10	Incorrect determination of zones
610.	Excise and Taxation	11	Implementation of the Scheme by Sales Tax Department
611.	Excise and Taxation	12	Excess availing of tax deferment
612.	Excise and Taxation	13	Irregularities in assessment of exempted/deferred units
613.	Excise and Taxation	14	Under-assessment due to application of concessional rate of tax
614.	Excise and Taxation	15	Under-assessment tax due to irregular deduction
615.	Excise and Taxation	16	Under assessment of notional sales tax liability
616.	Excise and Taxation	17	Non-monitoring of exempted/deferred units
617.	Excise and Taxation	18	Non-levy of purchase tax

618.	Excise and Taxation	19	Non-levy of tax on lease rent
619.	Excise and Taxation	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
620.	Excise and Taxation	21	Irregular deduction allowed against invalid declaration forms
621.	Excise and Taxation	22	Non-levy of interest and penalty
622.	Excise and Taxation	23	Non-raising of demands for interest
623.	Excise and Taxation	24	Non-realization of tax
624.	Excise and Taxation	25	Results of Audit
625.	Excise and Taxation	26	Receipts of excise duty from auction of venders
626.	Excise and Taxation	27	Short recovery of licence fee and interest
627.	Excise and Taxation	28	Loss of revenue due to re-auction of vends
628.	Excise and Taxation	29	Non-recovery due to incorrect adjustment of security
629.	Excise and Taxation	33	Results of Audit
630.	Excise and Taxation	34	Non/short realization of passengers tax
631.	Revenue	36	Results of Audit
632.	Revenue	37	Results of Audit
633.	Revenue	38	Evasion of stamp duty due to under valuation of immovable property
634.	Revenue	39	Non-levy of stamp duty on exchange of property
635.	Revenue	40	Evasion of stamp duty
636.	Revenue	41	Short levy of stamp duty
637.	Revenue	42	Inadmissible exemption of stamp duty
638.	Transport	43	Non-realization of token tax
639.	Agriculture	44	Arrears in revenue
640.	Agriculture	45	Results of Audit
641.	Agriculture	46	Outstanding inspection reports and audit observations
642.	Agriculture	47	Non/short recovery of purchase tax and interest
643.	Co-operation	49	Non-redemption of Government share capital
644.	Agriculture	50	Recovery from Patedars
645.	Medical and Health	56	Manpower
646.	Medical and Health	57	Manufacturing and selling units
647.	Medical and Health	59	Statistics of prosecutions vis-à-vis cases filed
648.	Social Justice and Empowerment	60	Facilities to handicapped persons
649.	Social Justice and Empowerment	61	Budget provision and expenditure
650.	Social Justice and Empowerment	62	Identification of persons with disabilities

651.	Social Justice and Empowerment	63	Non-maintenance of record
652.	Social Justice and Empowerment	64	Monitoring
653.	Urban Development	66	Non-collection of fire tax
654.	Education	67	CBI inquiry
655.	Finance and Justice	68	Recovery regarding appointment of daily wage workers
656.	Forest	69	Felling of Trees
657.	Town and Country Planning	70	Exemption of Sales Tax
658.	Irrigation	72	Non-responsiveness to Audit findings and observations resulting in erosion of accountability
659.	Food and Supplies	73	Recovery of amount from the Millers
660.	P.W. (B&R)	76	Non-adjustment of storage charges
661.	P.W. (B&R)	77	Irregular/un-authorized expenditure of storage charges
662.	P.W. (B&R)	78	Non-recovery of difference of sales tax
663.	Education	80	Delay in issue of Inspection Reports and settlement of old objections
63rd Report			
664.	Excise and Taxation	3	Arrears of revenue
665.	Excise and Taxation	4	Evasion of tax
666.	Excise and Taxation	5	Results of Audit
667.	Excise and Taxation	6	Position of collection of revenue receipts and arrears
668.	Excise and Taxation	7	Delay in finalizaion of remand cases
669.	Excise and Taxation	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
670.	Excise and Taxation	9	Under assessment of tax due to inadmissible deduction
671.	Excise and Taxation	10	Non levy of purchase tax
672.	Excise and Taxation	11	Non levy of interest and penalty
673.	Excise and Taxation	12	Non recovery of tax
674.	Excise and Taxation	13	Other tax receipts
675.	Excise and Taxation	14	Non recovery of penalties
676.	Excise and Taxation	15	Non/short realization of passengers tax
677.	Excise and Taxation	16	Short/non recovery of entertainment duty
678.	Revenue	17	Results of Audit
679.	Revenue	18	Evasion of stamp duty due to under valuation of immovable property
680.	Revenue	19	Short levy of stamp duty on exchange of property
681.	Revenue	20	Evasion of stamp duty on release deeds

682.	Revenue	21	Short levy of stamp duty
683.	Transport	25	Non deposit of token tax
684.	Agriculture	26	Arrears in revenue
685.	Agriculture	27	Results of Audit
686.	Agriculture	28	Non recovery of purchase tax and interest
687.	Co-operation	29	Results of Audit
688.	Co-operation	30	Audit in arrears
689.	Co-operation	33	Short levy of audit fee due to incorrect computation of profit
690.	Co-operation	34	Non deposit of Government share capital
691.	Co-operation	35	Non redemption of Government share capital due to late fixation of terms and conditions
692.	Co-operation	36	Non redemption of Government share capital as per terms and conditions
693.	Finance	38	Results of Audit
694.	Finance	39	Incorrect classification / non-collection of guarantee fee
695.	Finance	40	Government guarantees
696.	Finance	41	Conclusion/Recommendations
697.	Urban Development	42	Results of Audit
698.	Urban Development	43	Non recovery of 832 supervision charges
699.	Forest	44	Results of Audit
700.	Power	45	Arrears of Revenue
701.	Mines & Geology	47	Arrears of revenue
702.	Mines & Geology	48	Results of Audit
703.	Home	49	Arrears of revenue
704.	Home	50	Results of Audit
705.	Home	51	Results of Audit
706.	P.W. (B&R)	52	Results of Audit
707.	Irrigation	54	Results of Audit
708.	Medical & Health	55	Results of Audit
709.	Animal Husbandry	56	Results of Audit
710.	Education (Prathmik Shiksha Pariyojna Parishad)	58	Mis-utilization of teaching learning equipment funds
711.	Education (Prathmik Shiksha Pariyojna Parishad)	59	Irregular purchase of material
712.	Education (Prathmik Shiksha Pariyojna Parishad)	60	Payment of teachers and School grant

713.	Public Works (B&R)	61	Deficient agreements
714.	Public Works (B&R)	62	Execution of works without technical sanctions
715.	Public Works (B&R)	64	Loss due to failure to include sales tax clause in the contract document
716.	Public Works (B&R)	65	Supply of Portland pozzolona cement instead of ordinary Portland Cement
717.	Revenue	66	Policy for recovery of beneficiaries share not formulated
718.	Revenue	67	Inadequate supply of drinking water
719.	Food & Supplies	68	(i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements
720.	Food & Supplies	69	Loss of interest due to delay in deposit of cheques
721.	Food & Supplies	70	Loss due to non adherence of the instructions of FCI
722.	Food & Supplies	71	Millers had not supplied the rice after milling of paddy
723.	Food & Supplies	72	Loss due to damage of wheat
724.	Food & Supplies	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
725.	Food & Supplies	74	Supervision mechanism of PDS
726.	Food & Supplies	75	Conclusions
727.	Finance	76	Mismatch of expenditure data in OTIS database
728.	Home	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
729.	Forest	79	Nugatory expenditure
730.	Transport	81	Avoidable expenditure due to non adjustment of insurance premium
731.	Irrigation	83	Lack of response to audit findings and observations resulting in erosion of accountability
732.	General	84	Financial assistance to local bodies and other institutions
733.	General	85	Misappropriations, defalcations, etc.
734.	General	86	Write-off of losses, etc.
64th Report			
735.	Public Health	3	Non-recovery of loans and non-contribution of share by MCs
736.	Public Health	4	Recoverable amount from HUDA
737.	Public Health	5	Non-completion of sewerage schemes
738.	Public Health	6	Yamuna Action Plan
739.	Revenue	7	Organizational set up
740.	PW(B&R)	8	Over payment to contractors
741.	General	9	Financial assistance to local bodies and others institutions
742.	General	10	Misappropriations, defalcations etc.
743.	General	11	Write-off losses etc.

744.	Agriculture	12	Arrears of revenue
745.	Agriculture	13	Results of Audit
746.	Agriculture	14	Results of Audit
747.	Agriculture	15	Non/short recovery of purchase tax and interest
748.	Transport	18	Cost of collection
749.	Transport	19	Results of Audit
750.	Transport	20	Replies to Inspection Reports
751.	Transport	21	Departmental Audit Committee Meetings
752.	Transport	22	Response of the Departments to Draft Audit Paragraphs
753.	Transport	23	Results of Audit
754.	Transport	24	Short realization of bid money on stage carriage permits
755.	Excise and Taxation	25	Arrears of revenue
756.	Excise and Taxation	26	Arrears in assessments
757.	Excise and Taxation	27	Evasion of tax
758.	Excise and Taxation	28	Write-off and waiver of revenue
759.	Excise and Taxation	29	Results of Audit
760.	Excise and Taxation	30	Delay in assessments and their impact on revenue and collection of sales tax demands
761.	Excise and Taxation	31	Absence of provisions for finalizing assessments
762.	Excise and Taxation	32	Recovery Certificates
763.	Excise and Taxation	34	Delay in issue of demand notice
764.	Excise and Taxation	35	Delay in finalization of assessment
765.	Excise and Taxation	37	Under assessment due to incorrect deduction at first stage
766.	Excise and Taxation	38	Non levy of purchase tax
767.	Excise and Taxation	39	Non levy of interest
768.	Excise and Taxation	40	Results of Audit
769.	Excise and Taxation	41	Short recovery of licence fee and interest
770.	Excise and Taxation	42	Non/short realization of passengers tax
771.	Revenue	43	Results of Audit
772.	Revenue	44	Levy and Collection of Stamp Duty and Registration Fees
773.	Revenue	45	Sales and utilization of non judicial stamps
774.	Revenue	46	Defects noticed in Sub-Registrar Offices
775.	Revenue	47	Indents for supply of non-judicial stamps
776.	Revenue	48	Short receipt of stamps
777.	Revenue	49	Non-disposal of obsolete/damaged stamps
778.	Revenue	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds

779.	Revenue	51	Failure to cross verify the transactions
780.	Revenue	52	Short levy of stamp duty
781.	Revenue	53	Under valuation of immovable properties
782.	Revenue	54	Short levy of stamp duty due to incorrect application of rates
783.	Revenue	55	Non levy of stamp duty on exchange of property
784.	Revenue	56	Incorrect grant of exemption
785.	Revenue	57	Incorrect grant of exemption
786.	Revenue	58	Misclassification of instruments
787.	Revenue	59	Short levy of stamp duty on lease deeds
788.	Revenue	60	Short levy of stamp duty
789.	Revenue	61	Non/short levy of registration fee
790.	Revenue	62	Results of Audit
791.	Revenue	63	Failure of senior officials to enforce accountability and protect interest of Government
792.	Power	64	Arrears of revenue
793.	Health	65	Results of Audit
794.	Industries	66	Results of Audit
795.	Co-operation	67	Non redemption of Government share capital
65th Report			
796.	Town and Country Planning	3	Outstanding recovery of Planning water sewerage charges
797.	Town and Country Planning	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
798.	Town and Country Planning	7	Execution of work without Planning technical sanction/preparation of detailed estimates
799.	Town and Country Planning	8	Undue financial aid to Planning contractors
800.	Town and Country Planning	9	Occupation of shops by Planning Government departments
801.	Town and Country Planning	10	Land under unauthorized Planning possession
802.	Food and Supplies	11	Additional Benches not constituted
803.	Food and Supplies	12	Non-constitution of Circuit Benches
804.	Food and Supplies	13	Inadequate infrastructure
805.	Food and Supplies	14	State/District Consumer Protection Councils not functional
806.	Food and Supplies	15	Consumer club in schools scheme not implemented
807.	Food and Supplies	16	Excess consumption of gunny bags
808.	Rural Development	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana

809.	Rural Development	18	Advances from former Sarpanches not recovered/adjusted
810.	Agriculture	19	Inadmissible payment of special pay
811.	Finance	20	Overpayment of pensionary benefits
812.	Finance	21	Response of the Departments to Draft Audit paragraph
813.	Family welfare	22	Lack of response to Audit findings and observations resulting in erosion of accountability
814.	General	23	Financial assistance to local bodies and other institutions
815.	General	24	Misappropriations, defalcations, etc.
816.	General	25	Write-off of losses, etc.
817.	Excise and Taxation	26	Arrears of revenue
818.	Excise and Taxation	27	Arrears in assessments
819.	Excise and Taxation	28	Evasion of tax
820.	Excise and Taxation	29	Write-off and waiver of revenue
821.	Excise and Taxation	30	Results of Audit
822.	Excise and Taxation	31	Disposal of remand cases
823.	Excise and Taxation	32	Non levy of penalty
824.	Excise and Taxation	33	Delay in deciding cases in revision
825.	Excise and Taxation	34	Under assessment due to incorrect deduction from gross turnover
826.	Excise and Taxation	35	Non levy of purchase tax
827.	Excise and Taxation	36	Application of incorrect rate of tax
828.	Excise and Taxation	37	Irregular refund of tax
829.	Excise and Taxation	38	Under assessment due to non levy of surcharge
830.	Excise and Taxation	39	Results of Audit
831.	Excise and Taxation	40	Non recovery of penalty
832.	Excise and Taxation	41	Non imposition of fine
833.	Excise and Taxation	42	Loss of revenue due to re-auction of vend
834.	Revenue	43	Results of Audit
835.	Revenue	44	Short levy of stamp duty and registration fee
836.	Revenue	45	Non realization of stamp duty
837.	Revenue	46	Non levy of stamp duty on Exchange of Property
838.	Revenue	47	Short levy of stamp duty due to incorrect application of rate of tax
839.	Transport	48	Results of Audit
840.	Transport	49	Short realization of bid money on stage carriage permits
841.	Transport	50	Non recovery of token tax in respect of stage carriage buses
842.	Transport	51	Short charging of driving licence fee

843.	Transport	52	Short realization of Registration fees
844.	Transport	53	Short/non levy of penalty on overloading of vehicles
845.	Transport	54	Private Service Vehicles
846.	Irrigation	55	Arrear position of Abiana
847.	Irrigation	56	Arrear of water charges
848.	Irrigation	57	Non/short levy of additional charges/surcharge
849.	Irrigation	58	Non/short imposition of penalty for un-authorized supply of water to gardens
850.	Agriculture	59	Arrear of revenue
851.	Agriculture	60	Results of Audit
852.	Agriculture	61	Non/short recovery of purchase tax and interest
853.	Co-operation	62	Results of Audit
854.	Co-operation	63	Non-deposit of dividend on State share capital
855.	Co-operation	64	Non realization of dividend on share capital of State Government
856.	Mines and Geology	65	Arrears of revenue
857.	Mines and Geology	66	Arrears of revenue
858.	Mines and Geology	67	Non/short recovery of royalty and interest
859.	Home	68	Arrears of revenue
860.	Power	69	Arrears of revenue
861.	Power	70	Outstanding inspection reports and audit observations
862.	Power	71	Results of Audit
863.	Public Health	72	Results of Audit
864.	Finance	73	Results of Audit
865.	Forest	74	Results of Audit
866.	Health	75	Results of Audit
67th Report			
867.	Forest	3	Misappropriation, Losses, defalcations, etc.
868.	Forest	4	Financial Management
869.	Forest	5	Selection of villages
870.	Forest	6	Implementation of project components/Physical targets and achievements
871.	Forest	7	Fire protection measures not taken
872.	Forest	8	Community institution strengthening process/Villages Resource Management Committee
873.	Forest	9	Expenditure in violation of project guidelines
874.	Forest	10	Expenditure in violation of project guidelines/Wasteful expenditure on construction of coffer dam

875.	Forest	11	Expenditure on labour on construction works
876.	Rural Development	12	Execution of works/Works undertaken
877.	Rural Development	13	Execution of works without technical sanctions and splitting of works
878.	Rural Development	14	Wasteful expenditure on Below Poverty Line census
879.	Housing	15	Financial and physical performance/ Profitability and working results
880.	Housing	16	Loss of interest due to delay in transfer of funds to head office
881.	Housing	17	Avoidable loss due to delay in deposit of advance tax
882.	Housing	18	Non-achievement of financial and physical targets of construction of houses
883.	Housing	19	Construction of houses without .demand survey
884.	Housing	20	Utilization of land meant for EWS houses towards LIG houses
885.	Housing	21	Extra expenditure due to allotment of work at higher rates
886.	Housing	22	Non-recovery of compensation from contractors.
887.	Housing	23	Fire fighting systems remaining non-functional
888.	Education	24	Misappropriation, losses, defalcations, etc./ Write off of losses, etc.
889.	Town & Country Planning	25	Estate Officer, HUDA Faridabad
890.	P.W. (B&R)	26	Misappropriation, losses, defalcations, etc./ Write-off of losses, etc.
891.	P.W. (B&R)	27	Violation of contractual obligations/undue favour to contractors/avoidable expenditure/inadmissible payment of interest to the entrepreneur
892.	P.W. (B&R)	28	Analysis of outstanding balances
893.	Irrigation	29	Misappropriation, losses, defalcations, etc./ Write-off of losses, etc.
894.	Irrigation	30	Extra/avoidable expenditure on land acquisition
895.	Irrigation	31	Blocking of funds due to tardy implementation of Hisar-Ghaggar drain project
896.	Irrigation	32	Miscellaneous Public Works Advances/ Introduction
897.	Irrigation	33	Analysis of outstanding balances
898.	Irrigation	34	Other points of interest
899.	Transport	35	Extra financial burden on State exchequer
900.	Public Health	36	Idle investment/idle establishment/blocking of funds/unfruitful expenditure incurred on electrodialysis based Desalination Plants
901.	Finance	37	Overpayment of pensionary benefits
902.	Home	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period

903.	Co-operation	39	Regulatory issues and others/injudicious payment on account of training and managerial subsidies to self help groups
904.	Excise and Taxation	40	Arrears of revenue
905.	Excise and Taxation	41	Arrears in assessments
906.	Excise and Taxation	42	Evasion of tax
907.	Excise and Taxation	43	Write-off and waiver of revenue
908.	Excise and Taxation	44	Refunds
909.	Excise and Taxation	45	Results of Audit
910.	Excise and Taxation	46	Evasion of tax by unregistered dealers/Non levy of tax on contractees
911.	Excise and Taxation	47	Acceptance of incomplete/ invalid declaration forms
912.	Excise and Taxation	48	Acceptance of incomplete/ invalid declaration forms
913.	Excise and Taxation	49	Non compliance of departmental instructions regarding cross verification
914.	Excise and Taxation	50	Non compliance of departmental instructions regarding cross verification
915.	Excise and Taxation	51	Non compliance of departmental instructions regarding cross verification
916.	Excise and Taxation	52	Non compliance of departmental instructions regarding cross verification
917.	Excise and Taxation	54	Non levy of interest and penalty
918.	Excise and Taxation	56	Incorrect allowance of concessional rate
919.	Excise and Taxation	58	Under assessment due to application of incorrect rate of tax
920.	Excise and Taxation	59	Under assessment due to application of incorrect rate of tax
921.	Excise and Taxation	60	Results of Audit
922.	Excise and Taxation	61	Uncollected Excise revenue
923.	Excise and Taxation	62	Short recovery of licence fee and interest
924.	Excise and Taxation	63	Non recovery of additional licence fee for lifting of short/additional quota
925.	Excise and Taxation	64	Non imposition/recovery of compounding fee
926.	Excise and Taxation	65	Non imposition/recovery of compounding fee
927.	Excise and Taxation	66	Results of Audit
928.	Excise and Taxation	67	Arrears of revenue
929.	Excise and Taxation	68	Non-short realization of passengers tax/ Transport co-operative societies
930.	Excise and Taxation	69	Maxi cabs, taxis and auto rickshaws
931.	Excise and Taxation	70	City bus service
932.	Excise and Taxation	71	Non levy of interest
933.	Excise and Taxation	72	Non realization of goods tax and additional tax

934.	Excise and Taxation	73	Non registration of maxi cabs
935.	Excise and Taxation	74	Non disposal of challans
936.	Mines and Geology	75	Non-recovery of royalty and interest
937.	General	77	Results of Audit
938.	Transport	78	Taxes on Motor Vehicles/Short realization of permit and counter signature fee
939.	Transport	79	Non realization of token tax from private service vehicles
940.	Transport	80	Short realization of bid money on stage carriage permits
941.	Agriculture	81	Non recovery of purchase tax and interest
942.	Revenue	82	Results of Audit
943.	Revenue	83	Short levy of stamp duty due to misclassification of deeds
944.	Revenue	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the agriculturists
945.	Revenue	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
946.	Revenue	86	Evasion of stamp duty due to non execution of conveyance deeds
947.	Revenue	87	Evasion of stamp duty due to non execution of conveyance deeds
948.	Revenue	88	Misclassification of documents
949.	Revenue	89	Short levy of stamp duty due to under valuation of properties
950.	Revenue	90	Short levy of stamp duty due to under valuation of properties
951.	Revenue	91	Unauthorized retention of receipts
68th Report			
952.	Agriculture	3	Financial management
953.	Agriculture	4	Non-preparation of Balance Sheet
954.	Agriculture	5.	Outstanding temporary advances
955.	Agriculture	6	Non-recovery of miscellaneous advances
956.	Agriculture	7	Non-recovery of expenditure incurred on the schemes
957.	Agriculture	8	Strength of teachers
958.	Agriculture	9	Execution of works
959.	Agriculture	10	Loss due to non-charging of interest from allottees
960.	Public Health	11	Misappropriation, losses, defalcations etc.
961.	Public Health	12	Avoidable payment of interest
962.	Public Health	13	Blocking of funds
963.	Public Health	14	Physical targets and achievements
964.	Public Health	15	Taking up of schemes without ensuring availability of raw water

965.	Public Health	16	Extra burden on State exchequer due to unrealistic estimates
966.	Public Health	17	Taking up of schemes without ensuring availability of raw water
967.	Public Health	18	Taking up of schemes without ensuring availability of raw water
968.	Public Health	19	Delay in commissioning of schemes in the absence of electric connections
969.	Public Health	20	Execution of works without technical sanctions and excess expenditure over estimates
970.	Public Health	21	Defective execution of work
971.	Public Health	22	Excess consumption of pipes
972.	Public Health	23	Purchase of cement at higher rates
973.	Environment	24	Assessment of waste and risks associated with it
974.	Environment	25	Sale of used oil to unauthorized dealer
975.	Education	26	Budget provision and expenditure
976.	Education	27	Incorrect reporting of enrolment leading to excess claim of central assistance
977.	Education	28	Unauthorized utilization of mid-day meal packets
978.	Education	29	Extra expenditure on uneconomic hiring of vehicles
979.	Food and Supplies	30	Loss due to lack of supervision and improper storage of wheat stock
980.	Food and Supplies	31	Loss due to non-recovery of transportation charges
981.	Irrigation	32	Loss of interest due to heavy unspent balance
982.	Town and Country Planning	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)
983.	Town and Country Planning	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
984.	Town and Country Planning	35	Unfruitful expenditure on incomplete work
985.	Home	36	Misappropriation, losses, defalcation, etc.
986.	Home	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
987.	P.W. (B&R)	38	Misappropriation, losses, defalcation, etc
988.	P.W. (B&R)	39	Irregular expenditure on operation of excess ex-cadre posts
989.	Sports and Youth Affairs	40	Non-realization of central share of assistance
990.	Revenue	41	Misappropriation, losses, defalcation, etc.
991.	Health	42	Delay in furnishing utilization certificates

992.	Health	43	Misappropriation, losses, defalcation, etc.
993.	Health	44	Avoidable payment due to non-insurance of vehicles
994.	Health	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
995.	Health	46	Non-responsiveness to audit findings and observations resulting in erosion of accountability
996.	Health	47	Follow up on Audit Reports
997.	Industries	48	Abstract of performance of the autonomous bodies
998.	Animal Husbandry	51	Misappropriation, losses, defalcation, etc.
999.	Women and Child Development	52	Misappropriation, losses, defalcation, etc.
1000.	Fisheries	54	Non-submission of Accounts
1001.	Public Relations	55	Misappropriation, losses, defalcation, etc.
1002.	Rural Development	56	Allotment of houses to ineligible families
1003.	Technical Education	57	Misappropriation, losses, defalcation, etc.
1004.	Urban Local Bodies	58	Delay in furnishing utilization certificates
1005.	Urban Local Bodies	59	Non-submission of Accounts
1006.	Urban Local Bodies	60	Non-furnishing of accounts of utilization of grants
1007.	Excise and Taxation	61	Arrears of revenue
1008.	Excise and Taxation	62	Arrears in assessments
1009.	Excise and Taxation	63	Evasion of tax
1010.	Excise and Taxation	64	Write-off and waiver of revenue
1011.	Excise and Taxation	65	Refunds
1012.	Excise and Taxation	66	Results of Audit
1013.	Excise and Taxation	67	Non levy of interest
1014.	Excise and Taxation	68	Non levy of interest and penalty
1015.	Excise and Taxation	69	Arrears of sales tax
1016.	Excise and Taxation	70	Non inclusion of interest in the demand sent to liquidator
1017.	Excise and Taxation	71	Under assessment of tax due to incorrect determination of gross turnover
1018.	Excise and Taxation	72	Under assessment of tax due to application of incorrect rate
1019.	Excise and Taxation	73	Non levy of tax on liquor
1020.	Excise and Taxation	74	Results of Audit
1021.	Excise and Taxation	75	Non/short realization of passengers tax
1022.	Excise and Taxation	76	Non/short realization of passengers tax
1023.	Excise and Taxation	77	Non levy/recovery of penalty
1024.	Excise and Taxation	78	Non levy/recovery of penalty
1025.	Mines and Geology	79	Results of Audit

1026.	Transport	80	Lack of control over monitoring of duplicate engine/chassis number
1027.	Transport	81	Same registration numbers were allotted to two vehicles
1028.	Transport	82	Registration of two or more vehicles with same insurance cover note
1029.	Agriculture	83	Arrears of revenue
1030.	Agriculture	84	Results of Audit
1031.	Agriculture	85	Results of Audit
1032.	Revenue	86	Results of Audit
1033.	Revenue	87	Short levy of stamp duty due to application of incorrect rates of immovable property
1034.	Revenue	88	Non levy of stamp duty on plant and machinery
1035.	Finance	89	Non recovery of Loans and interest
1036.	Finance	90	Non recovery of loans and interest
1037.	Finance	91	Non recovery of interest and penal interest
1038.	Finance	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
1039.	Finance	93	Non reconciliation of outstanding loans and interest
1040.	Home	94	Arrears of revenue
1041.	Home	95	Results of Audit
1042.	Public Health	96	Results of Audit
1043.	P.W.(B&R)	97	Results of Audit
1044.	Irrigation	98	Results of Audit
1045.	Power	99	Arrears of revenue
1046.	Co-operation	100	Results of Audit
1047.	Co-operation	101	Non deposit of dividend on State share capital
1048.	Excise and Taxation	102	Analysis of arrears of revenue
1049.	Excise and Taxation	103	Arrears in assessments
1050.	Excise and Taxation	104	Performance of assessments
1051.	Excise and Taxation	105	Evasion of tax
1052.	Excise and Taxation	106	Write off and waiver of revenue
1053.	Excise and Taxation	107	Refunds
1054.	Excise and Taxation	108	Compliance with the earlier Audit Reports
1055.	Excise and Taxation	109	Results of Audit
1056.	Excise and Taxation	110	Absence of mechanism to verify the tax deposited before allowing input tax credit
1057.	Excise and Taxation	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions

1058.	Excise and Taxation	112	Misuse of declaration forms STD-IV/VAT-DI and C
1059.	Excise and Taxation	113	Incorrect allowing of exemption/concession without declarations/documents or against incomplete declaration/documents
1060..	Excise and Taxation	114	Non-levy of penalty
1061.	Excise and Taxation	115	Non-levy of penalty
1062.	Excise and Taxation	116	Short recovery of lump sum tax on Works contract
1063.	Excise and Taxation	117	Excess allowing of input tax credit
1064.	Excise and Taxation	118	Underassessment of tax due to allowing of excess benefit of deferment
1065.	Excise and Taxation	119	Underassessment of tax due to application of incorrect rate
1066.	Excise and Taxation	120	Inadmissible allowing of input tax credit
1067.	Excise and Taxation	121	Results of Audit
1068.	Excise and Taxation	122	Non/short realization of passengers tax from Co-operative Transport Societies
1069.	Excise and Taxation	123	Non/short realization of passengers tax from educational institutions
1070.	Excise and Taxation	124	Non/short recovery of passengers tax from tax from City Bus Operators
1071.	Excise and Taxation	125	Results of Audit
1072.	Excise and Taxation	126	Non-realisation of differential licence fee
1073.	Excise and Taxation	127	Short recovery of licence fee and interest
1074.	Transport	128	Loss of revenue due to non-levy/collection of passengers tax on students' concession passes
1075.	Transport	129	Non-charging of permit transfer fee
1076.	Transport	130	Non-realisation of bid money on stage carriage permits
1077.	Transport	131	Non/short recovery of token tax from stage carriage bus owners
1078.	Transport	132	Short realization of conductor's licence fee
1079.	Agriculture	133	Analysis of arrears of revenue
1080.	Agriculture	134	Results of Audit
1081.	Agriculture	135	Results of Audit
1082.	Agriculture	136	Non-recovery of interest on purchase tax
1083.	Co-operation	137	Results of Audit
1084.	Revenue	141	Absence of database of revenue foregone
1085.	Revenue	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
1086.	Revenue	143	Contracts for catching fish from public ponds
1087.	Revenue	144	Incorrect grant of exemption on instrument of SEZ/real estate developer

1088.	Revenue	145	Exemption of SD on collusive decrees
1089.	Revenue	146	Remission of SD on instruments of compensation awards
1090.	Revenue	147	Incorrect grant of remission of SD
1091.	Revenue	148	Irregular exemption of SD on supplementary deed
1092.	Revenue	149	Delay in implementation of enhanced rates
1093.	Revenue	150	Evasion of stamp duty due to undervaluation of immovable property
1094.	Revenue	151	Loss of stamp duty due to misclassification of documents
1095.	Revenue	152	Short levy duty due to application of incorrect rates of immovable property
1096.	Revenue	153	General controls
1097.	Revenue	154	Audit findings/General controls
1098.	Revenue	155	Inadequacy of input controls & validation checks
1099.	Revenue	156	Disputed lands and properties
1100.	Revenue	157	Non-allotment of unique ID number to land owner/cultivator
1101.	Revenue	158	Absence of provision in HARIS to capture serial number of stamp papers
1102.	Revenue	159	Other points of interest
1103.	Medical & Public Health	160	Results of Audit
1104.	Home	161	Analysis of arrears of revenue
1105.	Power	162	Analysis of arrears of revenue
1106.	Animal Husbandry	163	Results of Audit
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1107.	Health	3	Financial Management
1108.	Health	4	Shortage of staff at CHC and PHC level
1109.	Health	5	Fraud/misappropriation /embezzlement/losses/over payments
1110.	Health	6	Unfruitful expenditure on purchase of food testing equipment
1111.	Health	7	Misappropriations, losses, defalcations, etc.
1112.	Home	8	Financial Management
1113.	Home	9	Records of advances not maintained
1114.	Home	10	Construction of residential and non-residential buildings
1115.	Home	11	Delay/non-completion of building works
1116.	Home	12	Misappropriations, losses, defalcations, etc.
1117.	Rural Development	13	Financial performance
1118.	Rural Development	14	Programme management
1119.	Rural Development	15	Abnormal delay in completion of projects
1120.	Rural Development	16	Role of Self Help Groups in implementing DDP objectives

1121.	Rural Development	17	Execution of works
1122.	Rural Development	18	Other topics of interest
1123.	Rural Development	19	Maintenance of record
1124.	Education	20	Suspected embezzlement
1125.	Education	21	Loss due to non-utilization of Central grant
1126.	Education	22	Loss due to non-availing of full Central assistance
1127.	Irrigation	23	Parking of funds outside the Government account
1128.	Irrigation	24	Misappropriations, losses, defalcations, etc.
1129.	Administration of Justice	25	Infructuous expenditure on empanelment of advocates
1130.	Public Works (B&R)	26	Extra expenditure due to non-allotment of work
1131.	Industries and Commerce	27	Block of funds
1132.	Revenue and Disaster Management	28	Non-refund of un-utilized balance of CRF
1133.	Revenue and Disaster Management	29	Payment of gratuitous relief on contradictory reports
1134.	Revenue and Disaster Management	30	Fraud in distribution and double payment of CRF
1135.	Excise and Taxation	31	Analysis of arrears of revenue
1136.	Excise and Taxation	32	Arrears in assessments
1137.	Excise and Taxation	33	Evasion of tax
1138.	Excise and Taxation	34	Write off and waiver of revenue
1139.	Excise and Taxation	35	Refunds
1140.	Excise and Taxation	36	Result of Audit
1141.	Excise and Taxation	37	Disposal of attached property
1142.	Excise and Taxation	38	Issue of recovery certificates
1143.	Excise and Taxation	39	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
1144.	Excise and Taxation	40	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
1145.	Excise and Taxation	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
1146.	Excise and Taxation	42	Absence of provision regarding allowances in installments in payment of arrears due
1147.	Excise and Taxation	43	Disposal of appeal cases by JETCs
1148.	Excise and Taxation	44	Non-declaration of arrears under Punjab Land Revenue Act
1149.	Excise and Taxation	45	Failure to initiate follow up action for recovery of arrears within the district

1150.	Excise and Taxation	46	Disposal of immovable property during the currency of recovery of arrears
1151.	Excise and Taxation	47	Underassessment of tax due to allowing of excess benefit of deferment
1152.	Excise and Taxation	48	Incorrect allowing of input tax credit
1153.	Excise and Taxation	49	Underassessment of tax due to inadmissible deduction from gross turnover
1154.	Excise and Taxation	50	Result of audit
1155.	Excise and Taxation	51	Non-realization of differential license fee
1156.	Excise and Taxation	52	Short recovery of license fee and interest
1157.	Excise and Taxation	53	Short recovery of license fee and interest
1158.	Excise and Taxation	54	Non-recovery of penalty
1159.	Excise and Taxation	55	Result of audit
1160.	Excise and Taxation	56	Educational institutions
1161.	Excise and Taxation	57	Transport co-operative societies
1162.	Excise and Taxation	58	City bus operators
1163.	Revenue	59	Result of audit
1164.	Revenue	60	Evasion of stamp duty due to undervaluation of immovable property
1165.	Revenue	61	Evasion of stamp duty due to misclassification of documents
1166.	Revenue	62	Short levy of stamp duty due to application of incorrect rates of immovable property
1167.	Revenue	63	Exemption of stamp duty on collusive decrees
1168.	Revenue	64	Irregular exemption of stamp duty
1169.	Transport	65	Compliance with the earlier Audit Reports
1170.	Transport	66	Result of audit
1171.	Transport	67	Non-short recovery of token tax
1172.	Transport	68	City bus owners
1173.	Transport	69	Stage carriage buys owners
1174.	Transport	70	Short realization of permit transfer fee
1175.	Transport	71	Non-realization of additional fee for retention of choice registration
1176.	Home	72	Non-realization of police cost from Railways
1177.	Home	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification reports
1178.	Home	74	Delay in submission of inventory of unclaimed vehicles
1179.	Home	75	Non-short raising of bills
1180.	Home	76	Non-short raising of bills
1181.	Home	77	Non-disposal of arms and ammunition

1182.	Home	78	Non-disposal of condemned vehicles
1183.	Public Health	79	Result of audit
1184.	Public Health	80	Non-recovery of water charges
1185.	Mines and Geology	81	Result of audit
1186.	Mines and Geology	82	Non-recovery of royalty and interest
1187.	Forest	83	Result of audit
1188.	Co-operation	84	Result of audit
1189.	Power	85	Analysis of arrears of revenue
1190.	Agriculture	86	Analysis of arrears of revenue
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1191.	Agriculture	3	Financial Management
1192.	Agriculture	4	Cash Management
1193.	Agriculture	5	Water and Sewerage Charges
1194.	Agriculture	6.	Infrastructural Facilities in Mandis
1195.	Agriculture	7	Conducting of non-agricultural business in the Mandis
1196.	Agriculture	8	Encroachment of mandi land
1197.	Agriculture	9	Auction of Mandi plots
1198.	Agriculture	10	Execution of works without technical sanctions
1199.	Agriculture	11	Purchase of packed bitumen
1200.	Agriculture	12	Expenditure on widening and strengthening of road
1201.	Women and Child Development	13	Pre-school education kits
1202.	Public Health Engineering	15	Execution of work without call of tenders
1203.	Public Health Engineering	16	Purchases
1204.	Public Health Engineering	18	Blocking of funds on purchase of stores in excess of requirement
1205.	Public Health Engineering	19	Misappropriations, losses, defalcation, etc.
1206.	Irrigation	20	Unfruitful expenditure on construction of channel
1207.	Irrigation	21	Extra expenditure due to non-finalisation of tenders within the validity period
1208.	Irrigation	22	Unfruitful expenditure on incomplete drainage scheme
1209.	Irrigation	23	Follow up on Audit Reports
1210.	Irrigation	24	Misappropriations, losses, defalcation, etc.
1211.	Transport	25	Excess expenditure on purchase of Cummins Naturally Aspirated Gas buses
1212.	Transport	26	Misappropriations, losses, defalcation, etc.
1213.	Education	27	Parking of funds outside Government Accounts
1214.	Education	28	Misappropriations, losses, defalcation, etc.

1215.	Fisheries	29	Sale of fish seed
1216.	Fisheries	30	Status of Utilization certificates
1217.	Fisheries	31	Training
1218.	Fisheries	32	Internal Control
1219.	Rural Development	33	Delay in furnishing Utilization Certificates
1220.	Excise and Taxation	34	Compliance with the earlier Audit Reports
1221.	Excise and Taxation	35	Analysis of arrears of revenue
1222.	Excise and Taxation	36	Position of Inspection Reports
1223.	Excise and Taxation	37	Results of audit
1224.	Excise and Taxation	38	Leased machinery and equipments
1225.	Excise and Taxation	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
1226.	Excise and Taxation	40	Short levy of lump sum tax on works contract
1227.	Excise and Taxation	41	Underassessment of tax due inadmissible deduction from gross turnover
1228.	Excise and Taxation	42	Underassessment of tax due inadmissible deduction from gross turnover
1229.	Excise and Taxation	43	Evasion of value added tax due to Suppression of purchases and sales
1230.	Excise and Taxation	44	Analysis of arrears of revenue
1231.	Excise and Taxation	45	Position of Audit Reports
1232.	Excise and Taxation	46	Results of audit
1233.	Excise and Taxation	47	Non-recovery/levy of penalty on illicit liquor owners
1234.	Excise and Taxation	48	Non-recovery/levy of penalty on illicit liquor owners
1235.	Excise and Taxation	49	Short/non-recovery of license fee and interest
1236.	Excise and Taxation	50	Short/non-recovery of license fee and interest
1237.	Excise and Taxation	51	Short/non-recovery of license fee and interest
1238.	Excise and Taxation	52	Analysis of arrears of revenue\
1239.	Excise and Taxation	53	Position of Audit Reports
1240.	Excise and Taxation	54	Results of audit
1241.	Excise and Taxation	55	City bus operators
1242.	Revenue	56	Revenue impact of the Audit/Position of Inspection Reports
1243.	Revenue	57	Position of Audit Reports
1244.	Revenue	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1245.	Revenue	59	Contracts for collection of toll by private entrepreneurs
1246.	Revenue	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)

1247.	Revenue	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
1248.	Revenue	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
1249.	Revenue	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1250.	Revenue	64	Short levy of stamp duty and registration feedue to misclassification of documents
1251.	Revenue	65	Delay in implementation of enhanced rates of registration fee
1252.	Revenue	66	Evasion of stamp duty due to undervaluation of immovable property
1253.	Revenue	67	Non-levy of stamp duty on collusive decrees 18
1254.	Transport	68	Failure of senior officials to enforce accountability and protect the interest of the State Government
1255.	Transport	69	Follow up on Audit Reports-summarised position
1256.	Transport	70	Analysis of arrears of revenue (Taxes on Vehicles)
1257.	Transport	72	Stage carriage bus owners
1258.	Transport	73	City bus owners
1259.	Transport	74	Non-realisation of additional fee for retention of choice registration mark
1260.	Finance	75	Non-raising of demand of guarantee fee
1261.	Town and Country Planning	76	Results of audit
1262.	Town and Country Planning	77	Non recovery / realization of licence fee
1263.	Town and Country Planning	78	Non recovery / realization of licence fee
1264.	Forest	79	Results of Audit
1265.	Co-operation	80	Results of Audit
1266.	Irrigation	81	Results of Audit
1267.	Mines & Geology	82	Results of audit
1268.	Mines & Geology	83	Non-recovery of royalty and interest
1269.	Public Health	84	Results of audit
1270.	Public Health	85	Non-recovery of water charges
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1271.	Health	3	Activities not covered under the objectives of Red Cross Society
1272.	Health	4	Outstanding loans and advances
1273.	Higher Education	5	Financial Management

1274.	Higher Education	6	Compilation of annual accounts
1275.	Higher Education	7	Submission of false utilization certificate
1276.	Higher Education	8	Planning for courses
1277.	Higher Education	9	Under utilization of earmarked fund
1278.	Higher Education	10	Inadequacy of infrastructure in Instructional area
1279.	Higher Education	11	Avoidable expenditure on customs Duty
1280.	Higher Education	12	Performance evaluation
1281.	Higher Education	13	Misappropriations, losses, defalcations, etc.
1282.	Forest	14	Budget and expenditure control
1283.	Forest	15	Non-realization of compensation for Use of forest land for non-forest purposes
1284.	Forest	16	Haryana wood-based Industries Revolving Corpus Fund
1285.	Forest	17	Internal controls
1286.	Forest	18	Conclusion
1287.	Commissioner Hisar Division	19	National Programme for Control of Blindness
1288.	Commissioner Hisar Division	20	Accredited Social Health Activists
1289.	Commissioner Hisar Division	21	Quality of education
1290.	Commissioner Hisar Division	22	Water supply
1291.	Commissioner Hisar Division	23	Excess expenditure over estimates
1292.	Commissioner Hisar Division	24	Non-recovery of water and sewerage charges
1293.	Commissioner Hisar Division	25	Water quality
1294.	Commissioner Hisar Division	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
1295.	Commissioner Hisar Division	27	Non-payment of annuity under Rehabilitation and Resettlement policy
1296.	Commissioner Hisar Division	28	District Plan Scheme
1297.	Commissioner Hisar Division	29	Common irregularities in Panchayati Raj Institutions
1298.	Commissioner Hisar Division	30	Swarnjayanti Gram Swarojgar Yojna
1299.	Commissioner Hisar Division	31	Bogus ration cards in TPDS
1300.	Commissioner Hisar Division	32	Other irregularities

1301.	Commissioner Hisar Division	33	Crime trends
1302.	Commissioner Hisar Division	34	Weaponry
1303.	Commissioner Hisar Division	35	Inspection of police stations
1304.	Irrigation	36	Excess payment due to adoption of incorrect Wholesale price index of steel
1305.	Irrigation	37	Irrigation Channel lying unutilized since construction
1306.	Irrigation	38	Misappropriations, losses, defalcations, etc.
1307.	PWD (B & R)	39	Undue financial aid to contractor
1308.	PWD (B & R)	40	Wasteful expenditure due to execution of Sub-standard work
1309.	Agriculture	41	Unfruitful Expenditure on incomplete cold storage work
1310.	Public Health Engineering	42	Unfruitful expenditure on installation of water Purification plants in villages already provided With safe drinking water
1311.	Public Health Engineering	43	Misappropriations, losses, defalcations, etc.
1312.	Town & Country Planning	44	Follow-up on Audit Reports
1313.	Town & Country Planning	45	Blocking of funds due to non-allotment of dwelling units
1314.	Town & Country Planning	46	Inordinate delay in completion of scheme
1315.	Food and Supplies	47	Loss of interest due to delay in claiming refund of Bonus paid to farmers
1316.	Labour And Employment	48	Non-achievement of objectives due to non- Utilization of cess funds
1317.	Animal Husbandry	49	Receipt of funds from other sources
1318.	Animal Husbandry	50	Failure in recovering milk cess
1319.	Animal Husbandry	51	Livestock insurance
1320.	Animal Husbandry	52	Outsourcing of Artificial Insemination Services
1321.	Animal Husbandry	53	Poultry Disease Investigation and Feed Analytical Laboratory
1322.	Animal Husbandry	54	Hi-Tech Dairy Shed Scheme
1323.	Animal Husbandry	55	Quality control of feed, milk and milk products
1324.	Animal Husbandry	56	Avoidable payment of departmental charges
1325.	Animal Husbandry	57	Construction of veterinary polyclinics
1326.	Animal Husbandry	58	Construction of Pet Clinic at Panchkula
1327.	Animal Husbandry	59	Lack of monitoring of execution of works
1328.	Animal Husbandry	60	Internal Audit System
1329.	Animal Husbandry	61	Delay in furnishing Utilisation Certificates
1330.	Animal Husbandry	62	Misappropriations, Losses, defalcations, etc
1331.	Excise And Taxation	63	Analysis of arrears of revenue
1332.	Excise And Taxation	64	Analysis of collection

1333.	Excise And Taxation	65	Position of Inspection Reports
1334.	Excise And Taxation	66	Results of audit
1335.	Excise And Taxation	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business
1336.	Excise And Taxation	68	Non-maintenance of production level
1337.	Excise And Taxation	69	Non-recovery of tax
1338.	Excise And Taxation	70	Evasion of tax by fraudulent utilization of fake forms
1339.	Excise And Taxation	71	Evasion of tax by fraudulent utilization of fake forms
1340.	Excise And Taxation	72	Evasion of tax by fraudulent utilization of fake forms
1341.	Excise And Taxation	73	Concealment of sales
1342.	Excise And Taxation	74	Irregular grant of concession/exemption on invalid Forms/forms issued to other dealers
1343.	Excise And Taxation	75	Short/non-accounting of goods imported through Use of declaration form
1344.	Excise And Taxation	76	Input tax credit allowed incorrectly
1345.	Excise And Taxation	77	Incorrect allowance of input tax credit
1346.	Excise And Taxation	78	Incorrect deductions of High sea sale and Transit Sale
1347.	Excise And Taxation	79	Transit sale
1348.	Excise And Taxation	80	Transit sale
1349.	Excise And Taxation	81	Evasion of value added tax due to Suppression Of purchases and sale
1350.	Excise And Taxation	82	Non-realisation of differential license fee on Re-actiion
1351.	Transport	83	Lack of IT strategy and planning resulting in Implementation of unauthorized software
1352.	Transport	84	Partial utilization of the system
1353.	Transport	85	Lack of change control mechanism
1354.	Transport	86	Lack of proper documentation and system development controls
1355.	Transport	87	Inordinate delay in finalization of tenders of Smart cards
1356.	Transport	88	Non-development of technical expertise within the Department
1357.	Transport	89	Non-provision of citizen centric service
1358.	Transport	90	Monitoring and evaluation of the project
1359.	Transport	91	Deficiencies in operation of Vahan Software
1360.	Transport	92	Usage of local software having no linkage withVAHAN
1361.	Transport	93	Dual database
1362.	Transport	94	Delay in implementation of revised rates of road Tax
1363.	Transport	95	Delay in implementation of revised penalty rates
1364.	Transport	96	Non-availability of MIS reports to identify the Vehicle required to the re-registered

1365. Transport	97	assigning of same engine number and chassis Number to more than one vehicle
1366. Transport	98	Tampering of chassis number
1367. Transport	99	Incomplete capture of chassis code
1368. Transport	100	Unreliable data
1369. Transport	101	Registration of two or more vehicles with same Insurance cover note
1370. Transport	102	Data accuracy of SARATHI
1371. Transport	103	Insufficient logical controls and non segregation of duties
1372. Transport	104	Absence of Business Continuity and disaster recovery plan
1373. Transport	105	Conclusion
1374. Transport	106	Recommendations
1375. Transport	107	Non/short recovery of token tax
1376. Transport	108	Stage carriage bus owners
1377. Transport	109	City bus owners
1378. Revenue	110	Evasion of stamp duty due to misclassification of Documents
1379. Revenue	111	Evasion of stamp duty due to undervaluation of immovable property
1380. Revenue	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1381. Revenue	113	Suspected misappropriation of stamp duty
1382. Revenue	114	Short levy of stamp duty on partition deed
1383. Revenue	115	Irregular exemption of stamp duty
1384. Industries	116	Excess benefit of deferment for expansion Of industrial unit
1385. Industries	117	Non/short recovery of interest free loan
1386. Industries	118	Non/short recovery of interest free loan
1387. Industries	119	Incorrect computation of fixed capital Investment and excess tax concession
1388. Power	120	Failure of senior officials to enforce accountability and protect the interest of the State Government
1389. Mines and Geology	121	Non-recovery of royalty and interest
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1390. Labour	3	Short realization of cess
1391. Labour	4	Short collection of cess
1392. Labour	5	Delayed/non-deposit of cess
1393. Irrigation	6	Planning
1394. Irrigation	7	Non-receipt of share from other States
1395. Irrigation	8	Unfruitful Expenditure on Dadupur Nalvi Irrigation Project

1396.	Irrigation	9	Jawahar Lal Nehru Lift Irrigation Scheme
1397.	Irrigation	10	Damage of head regulator costing Rs. 1.35 crore
1398.	Irrigation	11	Disposal of sewage and effluent water in Western Jamuna Canal causing environmental hazards
1399.	Irrigation	12	Execution of work without Administrative Approval and sanction of estimate
1400.	Irrigation	13	Non-recovery of balance amount from LAO
1401.	Irrigation	14	Mutation of land not made
1402.	Irrigation	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
1403.	Irrigation	16	Non-transfer of amounts lying in deposit to revenue
1404.	Irrigation	17	Non-deposit of labour cess with Labour Welfare board
1405.	Irrigation	18	Lack of seriousness towards making payments of land compensation
1406.	Irrigation	19	Recommendations
1407.	Irrigation	20	Utilisation of Acquired/Allotted Land and Management of Government Land
1408.	Irrigation	21	Non-recovery of cost of land
1409.	Irrigation	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
1410.	Irrigation	23	Misappropriations, losses, defalcations, etc. (STATE FINANCES)
1411.	Town and Country Planning	24	Acquisition of land under prohibited area
1412.	Town and Country Planning	25	Recovery of external development charges
1413.	Town and Country Planning	26	Delays in payment of Annuity to landowners
1414.	Town and Country Planning	27	Non-maintenance of records
1415.	Town and Country Planning	28	Payments made without updating the revenue records
1416.	Town and Country Planning	29	Wrong calculation of Income Tax at source
1417.	Town and Country Planning	30	Deduction of Income Tax at source
1418.	Town and Country Planning	31	Conclusions
1419.	Town and Country Planning	32	Audit Findings
1420.	Town and Country Planning	33	Non-recovery of lease rent from petrol pumps
1421.	Town and Country Planning	34	Undue favour to the Society

1422.	Town and Country Planning	35	Grant of licenses to private colonizers
1423.	Public works(Buildings & Roads)	36	Status of Acquisition and Allotment of Land at State Level
1424.	Public works(Buildings & Roads)	37	Acquisition of land
1425.	Public works(Buildings & Roads)	38	Conducting of physical verification of Government land
1426.	Public works(Buildings & Roads)	39	Non-mutation of land acquired
1427.	Public works(Buildings & Roads)	40	Avoidable expenditure on reconstruction of a portion of road
1428.	Public works(Buildings & Roads)	41	Unfruitful expenditure on incomplete building
1429.	Public Health	42	Delay in payment of enhanced land compensation
1430.	Public Health	43	Embezzlement due to exercising inadequate monitoring and financial control
1431.	Public Health	44	Avoidable expenditure on purchase of costly material
1432.	Public Health	45	Loss of interest due to non-deposit of amounts in Government account
1433.	Public Health	46	Unfruitful expenditure on construction of storm water drain
1434.	Public Health	47	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1435.	Rural Development	48	State Employment Guarantee Council (SEGC:)
1436.	Rural Development	49	Financial irregularities in Gram Panchayats
1437.	Rural Development	50	Physical performance
1438.	Rural Development	51	Registration of households, allotment of job cards, and allocation of employment
1439.	Rural Development	52	Planning and execution of works
1440.	Rural Development	53	Execution of forest works
1441.	Rural Development	54	Maintenance of records and data automation for monitoring and Information System (MIS)
1442.	Rural Development	55	Lack of transparency in implementation ;of the scheme, monitoring and evaluation
1443.	Rural Development	56	Registration of households and allotment of job cards
1444.	Rural Development	57	Suspected double payments
1445.	Rural Development	58	Payment of wages in excess of rates
1446.	Rural Development	59	Mechanism to assess the impact
1447.	Rural Development	60	Delay in furnishing utilization certificates (STATE FINANCES)
1448.	Development and Panchayats	61	Irregular release of grants

1449.	Development and Panchayats	62	Irregular release/non-utilization of grants
1450.	Development and Panchayats	63	Monitoring and Internal Control
1451.	Home	64	Audit Findings
1452.	Home	65	Non-forfeiture of surely bonds
1453.	Urban Local Bodies	66	Audit Findings
1454.	Revenue	67	Audit Findings
1455.	Revenue	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1456.	Social Justice and Empowerment	69	Disbursement of old age summan allowances to ineligible persons
1457.	Health and Family Welfare	70	Embezzlement due to inadequate internal control
1458.	Health and Family Welfare	71	Misappropriations, losses, defalcations, etc. (STATE FINANCES)
1459.	Education	72	Non-functioning of terminals installed under EDUSAT programme
1460.	Education	73	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1461.	Agriculture	74	Blockade of funds on construction of incomplete buildings of Agro Malls due to ill planning
1462.	Technical Education	75	Budget provision and expenditure
1463.	Technical Education	76	Grants-in-aid
1464.	Technical Education	77	Non-adjustment of temporary advance
1465.	Technical Education	78	Delay in setting up of new polytechnics in the State
1466.	Technical Education	79	Construction of Scheduled Caste Hostels
1467.	Technical Education	80	Special coaching for competition/placement for SC Students
1468.	Technical Education	81	Under utilization of staff
1469.	Technical Education	82	Internal control
1470.	Technical Education	83	Internal Audit
1471.	Technical Education	84	Haryana State Counseling Society
1472.	Technical Education	85	Financial Irregularities
1473.	Technical Education	86	Misappropriations, losses, defalcations, etc. (STATE FINANCES)
1474.	Industries	87	Delay in furnishing utilization certificates (STATE FINANCES)
1475.	Forest	88	Misappropriations, losses, defalcations, etc. (STATE FINANCES)
1476.	District Gurgaon	89	Perspective and annual Plan
1477.	District Gurgaon	90	Gaps in fund flow and expenditure incurred
1478.	District Gurgaon	91	Physical verification of selected schools

1479.	District Gurgaon	92	Girls' Education and Scheduled Caste/Scheduled Tribe Children
1480.	District Gurgaon	93	Allotment of civil works without requirement
1481.	District Gurgaon	94	Delay in completion of Civil works
1482.	District Gurgaon	95	Village Education Committee/School Management Committee Training
1483.	District Gurgaon	96	Internal control
1484.	District Gurgaon	97	Water quality
1485.	District Gurgaon	98	Non-handling over of tubewell based water supply scheme to Panchayats
1486.	District Gurgaon	99	Non-recovery of water and sewerage charges
1487.	District Gurgaon	100	Construction of haats
1488.	District Gurgaon	101	Incorrect reporting of expenditure
1489.	District Gurgaon	102	Non-completion of dwelling units
1490.	District Gurgaon	103	Benefit given in contravention of the guidelines
1491.	District Gurgaon	104	Allotment of houses
1492.	District Gurgaon	105	Common irregularities noticed in Panchayati Raj Institutions
1493.	District Gurgaon	106	Physical verification
1494.	District Gurgaon	107	Excess expenditure over estimate
1495.	District Gurgaon	108	Non-revision of list of BPL/AAY beneficiaries
1496.	District Gurgaon	109	Fair price shops
1497.	District Gurgaon	110	Challans for violation of traffic rules
1498.	Excise and Taxation	111	Analysis of arrears of revenue in terms of total outstanding and outstanding for more than 5 years
1499.	Excise and Taxation	112	Evasion of tax
1500.	Excise and Taxation	113	Non-Production of records to Audit for scrutiny
1501.	Excise and Taxation	114	Arrears in assessments
1502.	Excise and Taxation	115	Position of Inspection Reports
1503.	Excise and Taxation	116	Non-levy of Tax/Penalty for misuse of form VAT D-1
1504.	Excise and Taxation	117	Material supplied by contractee to contractor
1505.	Excise and Taxation	118	Other interesting cases
1506.	Excise and Taxation	119	Underassessment of tax due to application of incorrect rate of tax
1507.	Excise and Taxation	120	Non-levy of value added tax on sale of Guar Gum
1508.	Excise and Taxation	121	Evasion of tax due to suppression of sales
1509.	Excise and Taxation	122	Evasion of tax due to misuse of Form 'F'
1510.	Excise and Taxation	123	Analysis of arrears of revenue
1511.	Excise and Taxation	124	Non-realisation of differential license fee on re-auction

1512.	Excise and Taxation	125	Non/short recovery of interest
1513.	Excise and Taxation	126	Non/short recovery of license fee and interest
1514.	Excise and Taxation	127	Analysis of arrears of revenue
1515.	Excise and Taxation	128	Absence of instructions regarding auto rickshaws
1516.	Excise and Taxation	129	Deficiency in Rules
1517.	Excise and Taxation	130	Non-registration of vehicles
1518.	Excise and Taxation	131	Maxi seater cab and taxi car
1519.	Excise and Taxation	132	Transport co-operative societies buses
1520.	Excise and Taxation	133	City bus operators
1521.	Excise and Taxation	134	Non-recovery of Goods Tax
1522.	Excise and Taxation	135	Non/short recovery due to non-assessment of cases
1523.	Excise and Taxation	136	Results of Audit
1524.	Revenue	137	Evasion of stamp duty due to undervaluation of immovable property
1525.	Revenue	138	Non-levy of stamp duty on plant and machinery
1526.	Revenue	139	Evasion of stamp duty due to misclassification of documents
1527.	Revenue	140	Short levy of stamp duty and registration fee due to misclassification of documents
1528.	Revenue	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1529.	Revenue	142	Irregular exemption of stamp duty
1530.	Transport	143	Non/short realization of bid money on stage carriage permits
1531.	Mines & Geology	144	Results of Audit
1532.	Mines & Geology	145	Non/short realisation of bid money
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1533.	Education	3	Funds lying unutilized
1534.	Education	4	Information and Communication Technology
1535.	Education	5	Opening of Government Model Schools
1536.	Education	6	Scheme for establishment of Government Model Sanskriti Schools
1537.	Education	7	Scheme of Aarohi Schools
1538.	Education	8	Implementation of State Policy on safety measures in Schools
1539.	Education	9	Establishment of Satya Bharti Schools
1540.	Education	10	Fees charged by the private schools
1541.	Education	11	Internal control
1542.	Education	12	Avoidable expenditure on procurement of dual desks
1543.	Education	13	Extra expenditure due to de-centralized purchase of containers

1544.	Education	14	Misappropriations, losses, defalcations etc
1545.	Health	15	Construction of CHCs, PHCs and SCs
1546.	Health	16	Improper-functioning of PHCs/Sub-Centres
1547.	Health	17	Lack of basic amenities in Sub-Centres
1548.	Health	18	Procurement of Absorbent Cotton Wool from a black listed firm
1549.	Health	19	Dispensing adulterated/spurious medicines to the patients
1550.	Health	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
1551.	Health	21	Embezzlement due to inadequate financial control
1552.	Town & Country Planning	22	Planning not done in consonance with the Regional Plan of NCRPB
1553.	Town & Country Planning	23	Extra payment of interest due to delay in referring the cases to Courts
1554.	Town & Country Planning	24	Infructuous expenditure on development of auto market
1555.	Town & Country Planning	25	Non development of acquired land
1556.	Town & Country Planning	26	Abnormal rates allowed to a contractor
1557.	Town & Country Planning	27	Execution of works not in the ambit of HUDA
1558.	Town & Country Planning	28	Sewer and storm water drainage works
1559.	Town & Country Planning	29	Water supply works in Gurgaon
1560.	Town & Country Planning	30	Development of roads
1561.	Town & Country Planning	31	Non-development of land for commercial complexes
1562.	Town & Country Planning	32	Allotment of flats for EWS category under Ashiana Scheme
1563.	Town & Country Planning	33	Irregularities in allotment of plots under reserve categories
1564.	Town & Country Planning	34	Issues related to private colonizers
1565.	Town & Country Planning	35	Inadequate control over colonizers
1566.	Town & Country Planning	36	Non-completion of low cost/affordable housing colonies
1567.	Town & Country Planning	37	Non-renewal of licences
1568.	Town & Country Planning	38	Non-approval of building plans
1569.	Town & Country Planning	39	Time schedule for completion of projects as a whole
1570.	Town & Country Planning	40	Non-submission of accounts statements
1571.	Town & Country Planning	41	Non-recovery of EDC/IDC
1572.	Town & Country Planning	42	Non-recovery of lease money and other charges
1573.	Agriculture	43	Non-recovery of cost of land
1574.	Development & Panchayats	44	Total sanitation Campaign/Nirmal Bharat Abhiyan
1575.	Environment	45	Implementation of Bio Medical waste Management Rules in Haryana

1576.	Environment	46	Loss of interest due to blockade of funds
1577.	Environment	47	Delay in furnishing utilization certificates
1578.	Finance	48	Non-claiming of interest on unutilized funds
1579.	General Administration	49	Withdrawal of posts from the purview of Haryana Public Service Commission
1580.	Technical Education	50	Withdrawal of posts from the purview of Haryana Public Service Commission
1581.	Technical Education	51	Misappropriations, losses, defalcations etc
1582.	Home	52	Unfruitful expenditure/blockade of Government funds
1583.	Home	53	Misappropriations, losses, defalcations etc
1584.	Irrigation	54	Wasteful expenditure on Single Layer Brick (SLB) lining of escape channel
1585.	Irrigation	55	Working of Command Area Development Authority
1586.	Irrigation	56	Misappropriations, losses, defalcations etc
1587.	Public Health Engineering	57	Loss of interest due to non entering into agreement with the bank
1588.	Public Health Engineering	58	Wasteful expenditure on non-functional water supply scheme
1589.	Public Health Engineering	59	Misappropriations, losses, defalcations etc
1590.	Renewable Energy	60	Implementation of Solar Street Lighting Systems Programme
1591.	Sports & Youth Affairs	61	Unfruitful expenditure on procurement of basketball poles
1592.	Transport	62	Employment of bus conductors in excess of requirement
1593.	Transport	63	Avoidable loss due to procurement of buses violating CMVR
1594.	Welfare of SC & BC	64	Deficiencies in implementation of the schemes for 'Welfare and Protection of Girl Child
1595.	Rural Development	65	Delay in furnishing utilization certificates
1596.	Urban Local Bodies	66	Delay in furnishing utilization certificates
1597.	Public Relations	67	Delay in furnishing utilization certificates
1598.	Public Relations	68	Misappropriations, losses, defalcations etc
1599.	Science & Technology	69	Delay in furnishing utilization certificates
1600.	Excise and Taxation	70	Arrears in assessments
1601.	Excise and Taxation	71	Evasion of tax detected by the Department
1602.	Excise and Taxation	72	ITC allowed on Petroleum Products
1603.	Excise and Taxation	73	ITC allowed on goods not sold
1604.	Excise and Taxation	74	Incorrect/less reversal of ITC
1605.	Excise and Taxation	75	Incorrect ITC allowed on Pre-owned Cars
1606.	Excise and Taxation	76	Non levy of tax and penalty on bogus claim of ITC
1607.	Excise and Taxation	77	Excess benefit of ITC
1608.	Excise and Taxation	78	Incorrect carry forward of Input Tax Credit

1609.	Excise and Taxation	79	Non production of records
1610.	Excise and Taxation	80	Incorrect deduction of transit sale where goods were dispatched directly to ultimate purchaser
1611.	Excise and Taxation	81	Sale during import
1612.	Excise and Taxation	82	Under assessment of tax due to application of incorrect rate of tax
1613.	Excise and Taxation	83	Under assessment of tax due to application of incorrect rate of tax
1614.	Excise and Taxation	84	Under assessment of tax due to calculation mistake
1615.	Excise and Taxation	85	Evasion of tax by submitting fake declaration forms 'C'
1616.	Excise and Taxation	86	Under assessment of tax due to wrong deduction of sale to SEZ units
1617.	Excise and Taxation	87	Non levy of tax and penalty for unauthorized collection of tax
1618.	Excise and Taxation	88	Under assessment of tax due to irregular deduction allowed
1619.	Excise and Taxation	89	Non-realisation of differential amount of license fee on re-allotment of vends
1620.	Excise and Taxation	90	Non/short recovery of license fee and interest
1621.	Excise and Taxation	91	Non/short recovery of licence fee and interest
1622.	Excise and Taxation	92	Non levy / recovery of penalty for illegal possession and trade of liquor
1623.	Excise and Taxation	93	Non/short realization of passengers tax from taxi/maxi owners
1624.	Revenue	94	Results of audit
1625.	Revenue	95	Misclassification of sale deeds
1626.	Revenue	96	Critical fields left blank
1627.	Revenue	97	Measurement units
1628.	Revenue	98	Wrong input of construction year
1629.	Revenue	99	Incomplete data capturing
1630.	Revenue	100	Acceptance of junk data input
1631.	Revenue	101	Non-capturing of second property details
1632.	Revenue	102	Non-mapping of locations falling within/outside MC limits
1633.	Revenue	103	Non-digitisation of prime Khasra master
1634.	Revenue	104	Transactions by farmers and minus data in case of land purchased against compensation
1635.	Revenue	105	Transactions on agricultural land within municipal Omits
1636.	Revenue	106	HUDA plots having preferential number 'P'
1637.	Revenue	107	Continued dependence on manual procedures
1638.	Revenue	108	Non recording of Khasra numbers in the Collector rate list
1639.	Revenue	109	Non-disposal/recovery of pending cases of under-valuation referred to the Collectors

1640.	Revenue	110	Short levy of stamp duty due to undervaluation of immovable property
1641.	Revenue	111	Improper maintenance of record
1642.	Revenue	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1643.	Revenue	113	Evasion of stamp duty due to undervaluation of immovable property
1644.	Revenue	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1645.	Revenue	115	Undue benefit through reduction in stamp duty
1646.	Revenue	116	Exemption of stamp duty on collusive decrees
1647.	Mines and Geology	117	Non/short realisation of bid money
1648.	Transport	118	Non renewal of permits of transport vehicles
1649.	Transport	119	Non collection of Adda fees
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1650	Public Health Engineering	1	Expenditure in excess of estimates
1651	Public Health Engineering	2	Recoverable amount from HUDA
1652	Public Health Engineering	3	Irregular splitting of works
1653	Public Health Engineering	4	Advances to Land Acquisition Collectors
1654	Public Health Engineering	5	Unfruitful expenditure on incomplete water supply scheme
1655	Public Health Engineering	6	Miscellaneous Public Works Advances
1656	Public Health Engineering	7	Misappropriation, losses, defalcations etc
1657	Urban Local Bodies	8	Non-preparation of perspective and annual plans
1658	Urban Local Bodies	9	Accounts of ULBs
1659	Urban Local Bodies	10	Financial performance
1660	Urban Local Bodies	11	Non-recovery of supervision charges
1661	Urban Local Bodies	12	Diversion of grants
1662	Urban Local Bodies	13	Split-up of estimates
1663	Urban Local Bodies	14	Non-recovery of regularisation charges
1664	Urban Local Bodies	15	Non-recovery of Service Tax on rental receipts
1665	Urban Local Bodies	16	Non-availment of exemption from Service Tax
1666	Urban Local Bodies	17	Non-recovery of Labour Cess
1667	Urban Local Bodies	18	Non-recovery of Municipal Electricity Tax
1668	Urban Local Bodies	19	Non-recovery of old outstanding taxes, fees etc
1669	Urban Local Bodies	20	Non-allotment of EWS houses constructed under JNNURM
1670	Urban Local Bodies	21	Solid Waste Management
1671	Urban Local Bodies	22	Urban wage employment programme
1672	Urban Local Bodies	23	Payment made without execution of works

1673	Urban Local Bodies	24	Payment of wages
1674	Urban Local Bodies	25	Internal Control
1675	Urban Local Bodies	26	Loss due to non-recovery of outstanding lease money
1676	Urban Local Bodies	27	Delay in furnishing utilization certificates
1677	Education(HSSPP)	28	Learning Enhancement Programmes
1678	Education(HSSPP)	29	Maintenance of bank accounts
1679	Education(HSSPP)	30	Expenditure without approval of PAB and diversion of funds
1680	Education(HSSPP)	31	4 Payment on muster rolls without obtaining signatures/thumb impressions
1681	Education(HSSPP)	32	Intervention for 'Out of School Children'
1682	Education(HSSPP)	33	Delay in releasing uniform grants
1683	Education(HSSPP)	34	Delay in distribution of "Free Text Books"
1684	Education(HSSPP)	35	Delay in construction of residential hostel/school buildings
1685	Education(HSSPP)	36	Kasturba Gandhi Balika Vidyalaya building at Rajound
1686	Education(HSSPP)	37	Misappropriation, losses, defalcations etc
1687	Rural Development	38	Irregular payments
1688	Rural Development	39	Non-utilisation of funds and assistance to ineligible families
1689	Co-operation	40	Retention of funds outside the Government Account
1690	Co-operation	41	Excess release of subsidy and irregular utilisation of unspent amount
1691	Co-operation	42	Non-recovery of audit fee
1692	Co-operation	43	Negligible return from share capital in Co-operative Societies and outstanding loan
1693	Co-operation	44	Rehabilitation of Co-operative Sugar Mills
1694	Co-operation	45	Non recovery of minimum return on share capital
1695	Co-operation	46	Redemption of share capital of co-operative societies
1696	Co-operation	47	Loan to Co-Operative Sugar Mills
1697	Co-operation	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
1698	Co-operation	49	Transfer of CCM Building to HSAMB
1699	Civil Aviation	50	Irregularities in the functioning of Civil Aviation Department
1700	Civil Aviation	51	Recoverable parking and maintenance charges
1701	Civil Aviation	52	Irregular appointment
1702	Civil Secretariat	53	Irregular expenditure
1703	Civil Secretariat	54	Allotment of space to banks without execution of agreement
1704	Development & Panchayat	55	Management of panchayat land
1705	Development & Panchayat	56	Short term Lease of panchayat land
1706	Development & Panchayat	57	Financial management in GPs

1707	Food and Supplies	58	Loss due to distribution of foodgrains to ineligible ration card holders
1708	Health	59	Non-recovery of bond money
1709	Health	60	Misappropriation, losses, defalcations etc
1710	Home and Administration of Justice	61	Management of properties of Haryana Wakf Board
1711	Housing	62	Irregular allotment of open space
1712	Information, Public Relations and Cultural Affairs	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
1713	Irrigation	64	Unfruitful expenditure on construction of a minor
1714	Irrigation	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
1715	Irrigation	66	Miscellaneous Public Works Advances
1716	Irrigation	67	Misappropriation, losses, defalcations etc
1717	Public Works (B&R)	68	Incomplete works
1718	Public Works (B&R)	69	Miscellaneous Public Works Advances
1719	Revenue	70	Delay in release of annuity payment to the beneficiaries
1720	Town & Cuuntary Planing	71	Construction of Buildings and their utilization
1721	Town & Cuuntary Planing	72	Status of utilisation of land acquired by HUDA
1722	Transport	73	Misappropriation, losses, defalcations etc
1723	Technical Education	74	Misappropriation, losses, defalcations etc
1724	Excise and Taxation	75	Cases finalized after a delay of six months (under HGST Act):
1725	Excise and Taxation	76	Disposal of remand cases under Haryana Value Addex Tax
1726	Excise and Taxation	77	Disposal of remand cases under Haryana Value Added Tax Act
1727	Excise and Taxation	78	Non compliance of directions of the Appellate Authority
1728	Excise and Taxation	79	Non compliance of directions of the Appellate Authority
1729	Excise and Taxation	80	Revision Cases
1730	Excise and Taxation	81	Evasion of tax by submitting fake declaration form
1731	Excise and Taxation	82	Under assessment of tax due to application of incorrect rates of tax: Non/short leavey of tax
1732	Excise and Taxation	83	Non levy of penalty for bogus ITC claim/sale suppression
1733	Excise and Taxation	84	Suppression of Sale – Non levey of penalty for bogus ITC claim
1734	Excise and Taxation	85	Suppression of Sale – Non levey of penalty for bogus ITC claim
1735	Excise and Taxation	86	Deduction / rate concession against fake forms

1736	Excise and Taxation	87	Evasion of tax by registered dealers
1737	Excise and Taxation	88	Non-accountal of purchases/sales
1738	Excise and Taxation	89	Non/short levy of interest
1739	Excise and Taxation	90	Result of Audit
1740	Excise and Taxation	91	Non / short recovery of license fee from the licensees
1741	Excise and Taxation	92	Non/short recovery of license fee from the licensees
1742	Excise and Taxation	93	Surety bonds not collected before the allotment of vends
1743	Excise and Taxation	94	Non-realization of differential license fee on re-auction
1744	Excise and Taxation	95	Non / short recovery of interest
1745	Excise and Taxation	96	Non levy/realization of penalty for short lifting of quarterly quota of liquor
1746	Excise and Taxation	97	Non levy/recovery of peantly for illegal possession and trade of liquor
1747	Revenue	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1748	Revenue	99	Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act
1749	Revenue	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1750	Revenue	101	Short levy of stamp duty due to undervaluation of immoveable property
1751	Revenue	102	Evasion of stamp duty due to misclassification of documents
1752	Revenue	103	Evasion of stamp duty due to undervaluation of immoveable property
1753	Revenue	104	Undue benefit through reduction in Stamp Duty
1754	Revenue	105	Position of arrears
1755	Revenue	106	Non/delayed accountal of Revenue Recovery Certificates (RRCs)
1756	Revenue	107	Non-follow up/delayed action
1757	Revenue	108	Failure to follow up the RRCs sent to other Collectors
1758	Transport	109	Delay in implementation of revised penalty rates
1759	Transport	110	Non/short levy of penalty on over loading of vehicles
1760	Transport	111	Non/short recovery of token tax from private/goods vehicles
1761	Transport	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1762	Transport	113	Non-observance of MV Rules
1763	Transport	114	Issue of driving licence without medical certificate/learners licence/proof of birth certificate
1764	Transport	115	Non observance regulatory control

1765	Transport	116	Non recovery of additional fee due to out of turn allotment of registration numbers
1766	Transport	117	Non-realisation of additional fee due to allotment of choice number in respect of Non-Government authorities/retention of choice registration marks
1767	Transport	118	Short recovery of token tax
1768	Transport	119	Non-assignment of new registration number to vehicles from other States
1769	Transport	120	Issue of driving license after expiry of learners license and renewal of driving licenses beyond prescribed time
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Published under the authority of the Haryana Vidhan Sabha and

Printed by the Controller, Printing & Stationery Department, Haryana, Chandigarh.