

HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(2020-2021)

81st REPORT

ON

**Appropriation Accounts/Finance Accounts of the
Haryana Government for the Year 2017-18**

and

**on the Reports of the
Comptroller and Auditor General of India**

ON

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

&

State Finances

for the year ended 31st March, 2018



(Presented to the House on 15 March, 2021)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH**

2021

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

CHAIRPERSON

- | | |
|---------------------------------|-------------|
| 1. Shri Harvinder Kalyan, M.L.A | Chairperson |
|---------------------------------|-------------|

MEMBERS

- | | |
|-------------------------------------|--------|
| 2. Smt Kiran Choudhry, M.L.A | Member |
| 3. Dr. Abhe Singh Yadav, M.L.A | Member |
| 4. Shri Bharat Bhushan Batra, M.L.A | Member |
| 5. Shri Narender Gupta, M.L.A | Member |
| 6. Shri Sudhir Kumar Singla, M.L.A | Member |
| 7. Shri Varun Chaudhary, M.L.A | Member |
| 8. Shri Jogi Ram Sihag, M.L.A. | Member |
| 9. Shri Randhir Singh Gollen, M.L.A | Member |

SECRETARIAT

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

1. I, the Chairperson of the Public Accounts Committee, having been authorized by the Committee in this behalf, present this 81st Report on Appropriation Accounts/Finance Accounts of the Haryana Government for the year 2017-18 and Reports of the Comptroller and Auditor General of India on Social, General and Economic Sectors (Non-Public Sector Undertakings) & State Finances for the year ended 31st March, 2018.

2. The Reports on Appropriation Accounts/Finance Accounts of the Haryana Government for the year 2017-18; were laid on the Table of the House on 26th Febuary, 2019. The Report of the Comptroller and Auditor General of India on Social, General and Economic Sectors (Non- Public Sector Undertakings) was laid on the Table of the House on 26th November, 2019 and The Report of the Comptroller and Auditor General of India on State Finances for the year ended 31st March, 2018 was laid on the table of the House on 06th August, 2019.

3. The Committee examined the Reports on Appropriation Accounts/Finance Accounts of the Haryana Government for the year 2017-18 and Reports of the Comptroller and Auditor General of India on Social, General and Economic Sectors (Non-Public Sector Undertakings) & State Finances for the year ended 31st March, 2018 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 24th February, 2021.

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/his 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 cooperation 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 cooperation and assistance extended by them to the Committee.

CHANDIGARH
THE 24th February, 2021

HARVINDER KALYAN
CHAIRPERSON

REPORT

GENERAL

The Committee for the year 2020-2021 was nominated on 03rd June, 2020 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 03rd March, 2020, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the year 2020-2021.

2. The Committee held total 44 meetings during the year at Chandigarh and other places upto 24th February, 2021 till the finalization of the Report.

PART - I
APPROPRIATION ACCOUNTS / FINANCE ACCOUNTS
of the Haryana Government for the year 2017-18

**EXCESS OVER VOTED GRANTS/CHARGED
APPROPRIATIONS FOR THE YEAR 2017-18**

(i) 2.3.2 Excess over provisions during 2017-18 requiring regularization:

As per Article 205 of the Constitution of India, it is mandatory for a State Government to get excesses over/appropriations regularized by the State Legislature. Although no time limit for regularization of expenditure has been prescribed under the Article, the regularization of excess expenditure is done after the completion of discussion of the Appropriation Accounts by the Public Accounts Committee. However, excess expenditure amounting to Rs. 540.60 crore during the year 2017-18 was still to be regularized.

Excess over provisions requiring regularization during 2017-18:

(Rs. in crore)				
Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
Revenue (Charged)				
1.	06-Finances	11901.56	11975.44	73.88
	Sub Total	11901.56	11975.44	73.88
Revenue (Voted)				
1.	06- Finance	8472.74	8848.34	375.60
	Sub Total	8472.74	8848.34	375.60
Capital(Voted)				
1.	24-Irrigation	824.82	915.94	91.12
	Sub- Total	824.82	915.94	91.12
	Grand- Total	21199.12	21739.72	540.60

(ii) Observations/Recommendations of the Committee:

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2017-18 as shown in para no.2.3.2 of the Report of the Comptroller and Auditor General of India for the year ended 31st March, 2018 (State Finances) and also after hearing the departmental representatives, the Committee noted with concern that cases of excess expenditure over the grants/appropriation continued to occur despite the Committee's observations time and again that the expenditure should be limited to the grants/appropriation.

The main reasons for the excess expenditure over various grants were attributed to meet the excess expenditure due to payment of more interest on AIS, interest on deposits towards land acquired by National Highway Authority of India, interest on deposits towards land acquired by Ministry of Railways, interest on delayed payment of pensionary benefits etc. and interest on State Provident Fund and due to receipt more cases of pensions to legislators and government contribution for defined pension scheme, superannuation & retirement allowances, gratuities, family pensions under grant No.6-Finance [*Revenue (Charged & Voted)*]. Under grant No. 24-Irrigation [*Capital (Voted)*], the main reasons for the excess expenditure over grant was attributed to meet the excess expenditure due to booking on pro-rata basis of establishment expenditure towards capital side by the Principal Accountant General, Haryana which was unavoidable and the main reason behind the pro-rata booking of establishment expenditure is that Irrigation & Water Resources Department has been declared as Commercial Department and as per PAG manual for Commercial Departments, establishment expenditure has to be booked on capital works proportionately.

During the course of oral examination, the Committee observed that departments namely; Finance and Irrigation have withdrawn the funds in excess to their budgetary provisions. The Committee is satisfied with the replies submitted by the Finance Department and/or on behalf of the Departments namely; Finance and Irrigation. However, the Committee has also desired that to sort out this regular problem in the case of Irrigation Department, any suitable mechanism be evolved in consultation with the Principal Accountant General, Haryana and in future budgetary provisions be made in the proposals for establishment expenditure for capital projects to avoid expenditure after pro-rata adjustment by Principal Accountant General (A & E), Haryana of such expenditure and in the cases of Finance and Irrigation Departments, the budget proposals should be prepared on realistic basis.

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

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

Subject to aforesaid observations, the Committee recommends that the excess expenditure of the departments mentioned above for the year 2017-18 be regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India.

PART - II
SOCIAL, GENERAL & ECONOMIC SECTORS
(Non-Public Sector Undertakings)
And
STATE FINANCES
for the year ended 31 March, 2018

AGRICULTURE AND FARMERS WELFARE DEPARTMENT

[1] 2.1.6.2 Non-utilisation of grants being unclassified:

Scrutiny of records revealed that there were unclassified grants (amount for which the source and purpose not known) to the tune of Rs.9.27 crore during 2013-14 to 2017-18 with the University. Out of this, grants to the tune of Rs.6.15 crore were adjusted leaving a balance of Rs.3.12 crore as unclassified. Audit observed that the University had not taken up the matter with the funding agencies or tried to reconcile the funds with receipts in banks and try to match it with purpose of grants/projects.

The University stated during exit conference that on being pointed out by audit, it had approached bank authorities to include the names of funding agencies. It was also assured that care would be taken to clear the unclassified grants.

The department in its written reply stated as under:

The University receives grants from the State Govt., Central Govt., ICAR and various other agencies including private sectors. Approximately, 150 to 200 agencies contribute to the funding of the University beside State Govt. Grants are received quarterly from these agencies increasing the task of office to classify them. Sometimes, grant is released but the sanction letter is not received in the concerned departments/Comptroller office. Even the bank statement does not reveal the scheme/stations and agency from which the funds have been received. Comptroller office is always in touch with banks and take the matter with them to find out the sources of these grants of 9.27 crores which were classified to the tune of Rs.6.76 crore leaving Rs.2.51 crores as unclassified during the period. Further unclassified grant for the year 2017-18 has been reduced from Rs.1.71 Crore to Rs.1.56 Crore. These unclassified grants are utilized by the University after classifying the same. In order to reduce, the amount of unclassified in future; separate accounts have been opened and grants/funds are being received on PFMS leaving little chance for unclassified grants.

Hence, it is requested that the para may be dropped

The Committee has desired to know as to what steps have been taken for improvement so that financial/resource management system may be strengthened.

The Committee has also desired that responsibility of the officers/officials for inaction and/or negligence be fixed in the matter and action taken report be submitted to the Committee at the earliest for its consideration.

[2] 2.1.6.3 Outstanding temporary advances:

Paragraph 6.13 of Account Code Volume-1 of the University provides that temporary advances (TA) drawn for a specified purpose should be adjusted within one month of their drawl.

Scrutiny of records revealed that temporary advance of Rs.28.45 crore remained unadjusted till 31 January 2018. In the absence of adjustment of advances, their actual

utilisation could not be ascertained. Audit further observed that temporary advances of Rs.1.86 crore were pending for more than five years.

The University stated (March 2018) that continuous efforts were made to adjust maximum temporary advances by holdings meetings with controlling officers of departments. The reply was not correct as outstanding temporary advances were increasing year after year. During exit conference, the University stated that outstanding temporary advances had reduced to Rs.22.22 crore.

Non-adjustment of temporary advances for long periods carries the risk of misappropriation of funds.

The department in its written reply stated as under:

The drawl of temporary advances and adjustment thereof is a continuous process in a growing Institute like CCS HAU. The temporary advances are drawn by the different D&DOs for making immediate payments whereas purchases cannot be made on bill basis or import of material which involves lot of formalities. These advances are got adjusted by the concerned D&DOs after receipt of material, making stock entries and getting it pre-audited from the Local Audit. Temporary advances are drawn in the interest of university's research, teaching and extension activities.

The progress is being monitored regularly through monthly meetings and convening various meetings at the level of D&DOs, Deans, and Directors. All the efforts made by CCS HAU has a positive effect and now out of temporary advances of Rs. 28.45 crores which were pending as on 31.01.2018, temporary advance of Rs. 16.74 crores have been adjusted. Continuous efforts are being made to achieve maximum adjustment of temporary advances by holding meetings with departments concerned and controlling officer of departments.

In a result of our continuous monitoring and regular meetings, the temporary advances have been reduced to Rs.11.71 crores. There is no chance of misappropriation & remaining temporary advances are likely to be adjusted soon.

Hence, it is requested that para may be dropped, please.

The Committee has desired that the complete details of temporary advances alongwith the details of the projects for which temporary advances were given, have been delayed above 5 years be submitted to the Committee at the earliest.

The Committee has further desired that a thorough inquiry be got conducted in the matter in view of the fact that non-adjustment of temporary advances for long period carries the risk of misappropriation of funds and action taken report be submitted to the Committee at the earliest possible.

[3] 2.1.7.7 Non-maintenance / non-functioning of libraries:

There were three libraries under the University (one each at University campus, Hisar, CoA Kaul and EEI Nilokheri). Scrutiny of records and joint physical verification of CoA, Kaul revealed that the internet connection at library was out of order for more than one year. Ceiling fans at reading hall were not installed (since January 2017) after repairs. Book bank had poor lighting facility. Similarly, the library in the office of the Regional

Director, Extension Education Institute (EEI), Nilokheri was also lying non-functional since August 2008 due to shortage of staff for the library. Functioning of library at University campus, Hisar found satisfactory.

The Principal CoA, Kaul stated (February 2018) that purchase of 150 ceiling fans and 250 tubelight sets was in process. Complaints had been lodged with Bharat Sanchar Nigam Limited for repair of broadband services while the Regional Director, EEI, Nilokheri admitted the facts.

The department in its written reply stated as under:

At the time of the visit of Audit team, due to widening of the road in front of College of Agriculture, Kaul, the broadband connection cable got damaged. Now the broadband is working properly. New books have been procured for libraries at both CoA, Kaul and Bawal.

The fans and tube lights in reading hall are in good working condition. The Library of EEI, Nilokheri is working properly, the training participants of on-campus workshops are using library. Recently, the building of Library has been repaired and white-washed.

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

The Committee has observed that the broadband connection has been out of order for more than one year. An inquiry in this matter be got conducted to fix the responsibility of the erring officers/officials and action taken report be submitted to the Committee at the earliest.

[4] 2.1.8.1 Research projects:

The University is undertaking multidisciplinary research in the field of agriculture and allied sciences at main campus Hisar as well as outreach research stations situated in different agro-climatic zones of the State. The research activities mainly comprise of development of high yielding seed varieties, improvement of technologies, control of plant diseases, etc. The newly conceived/developed varieties are tested by way of Front Line Demonstrations (FLDs). Through FLDs the technologies are demonstrated to farmers for the first time by the scientists before being adopted into the extension system of the State Department of Agriculture.

Details of on going, new and completed research projects during 2013-18 are shown in the Table 2.9.

Table 2.9: Details of on-going projects and new projects during 2013-18

Funding agency/authority	On-going projects at the beginning of April 2013	New Projects (2013-14 to 2017-18)	Total
State Government	70	2	72
ICAR (AICRP) 75:25	44	0	44
ICAR (Adhoc)	16	38	54
Total	130	40	170

(Source: Data supplied by the University)

A major portion of the expenditure on the above projects is on salaries and these projects do not have any target date of completion.

Research programmes (activity) which were taken up with the funds of other agencies and had target date of completion are summarized in Table 2.10.

Table 2.10: Details of ongoing projects, new projects, completed projects which are funded by other agencies during 2013-18

Funding agency/authority	On-going projects at the beginning of April 2013	New Projects (2013-14 to 2017-18)	Total	Completed projects (2013-14 to 2017-18)	On-going projects at the end of March 2018
Others	38	62	100	49	51

(Source: Data supplied by the University)

49 out of 100 projects were completed. Scrutiny of records revealed the following:

- Only two (1: 2013-14 and 1:2015-16) research programmes were taken up under State Schemes. While in case of ICAR (All India Coordinated Research Project (AICRP)-75:25), no new research programme had been taken up for the last nine years.
- Out of 49 completed research programmes relating to other funding agencies, 26 research programmes were delayed by one to nine years due to non-receipt of funds, delayed receipt of funds, time taken for procurement of equipment from outside India, etc. Out of 51 ongoing research programmes, seven were behind schedule by one to two years due to non-receipt of funds/late receipt of funds. The University stated (June 2018) that the delay in completion of projects was got revalidated from funding agencies. Audit is of the opinion that time schedule fixed for completion of research projects should be adhered to through better monitoring.

Out of 100 ongoing/completed projects funded by other agencies, 27 projects were selected for detailed scrutiny. Audit observed the shortcomings in implementation of the projects in respect of 10 projects as summarised below:

Sr. No.	Name of Projects	Brief facts	Audit observations
1.	Post-harvest management techniques for horticultural produce project.	The project was sanctioned (June 2014) by Government of India (GoI) under Rashtriya Krishi Vikas Yojana (RKVY) for Rs.1.89 crore and was to be implemented at Hisar within a period of three years (2014-17). The objective was to assess various horticulture produce under cold and controlled atmosphere (CA) storage for their life storage and workout year round availability to avoid glut. Under the project, the laboratory was to be upgraded and infrastructure facilities were to be created in the first year. In the second year, fruits,	No feasibility report was prepared before setting up the project as a result of which the machinery was purchased without ensuring the availability of fruits in adequate quantities for processing. Further, the infrastructure facilities which were to be created in the first year i.e. 2014-15, could be completed only during 2018-19. The third component of the project viz. demonstration of technology to farmers and youth has not been done yet. Thus, even after incurring an expenditure of Rs.1.89 crore, the desired

		<p>flowers, etc., were to be stored at different temperatures under cold and CA conditions using different packaging material for extension of their shelf life. In the third year, demonstration of technology was to be given to farmers and unemployed youth were to be sensitized about the technology through trainings. Rs.1.89 crore released (Rs.1.40 crore: December 2014 and Rs.0.49 crore: October 2015) by the funding agency were fully utilised for purchase of machinery, equipment and other components during 2015-18. However, during joint inspection (May 2018) of site, it was found that all the equipment/machinery were lying unutilised since electrical connection of requisite load for making the machinery and equipment functional was not in place. However, the work of Installation of new electric/transmission line was completed in June 2018. The sorting and grading of fruits machine purchased (May 2016) at a cost of Rs.30 lakh was not being used because availability of fruits in the experimental orchard of the University was not sufficient to optimally utilise the machine.</p>	benefit could not reach the intended beneficiaries.
2	Detection, diagnosis and documentation of plant diseases and microorganisms	<p>The project was sanctioned (July 2015) by GoI under RKVY for Rs.5.75 crore and was to be completed by 2017-18. The objective of the project was to increase average productivity of agriculture produce by detecting and diagnosing new plant diseases. Two major equipment i.e. Confocal Microscope (worth Rs.3.50 crore) and Electron Microscope (worth Rs.1.80 crore) were required to be purchased under the project. The funding agency released Rs.4.35 crore in four installments for implementation of the project but the University could utilise only an amount of Rs.12.49 lakh on purchase of equipment and balance amount of Rs.4.23 crore was lying unutilised. During exit conference (September 2018) it was stated that specifications of equipment (Electron Microscope) were being redefined as electron microscope was found to be very expensive and assured that the project would be completed soon.</p>	Although Rs.4.35 crore had been received by December 2017, the University failed to purchase the Confocal Microscope. Further, redefining the scope for purchase of Electron Microscope after a period of three years from date of sanction of the project shows an indifferent approach of the University. Thus, delay in implementation of the project led to non-utilisation of funds besides depriving the farmers of intended benefits of the project.
3	Farmers knowledgebase about scientific cultivation of forage crops for higher green fodder	<p>The project was sanctioned (July 2015) by GoI under RKVY for Rs.52 lakh and was to be implemented in 20 districts in which training to 60 farmers was to be imparted in each district. Further feedback from farmers regarding success of project was to be obtained in the second year (2016-17). An expenditure of Rs.46.73 lakh was incurred</p>	Audit party alongwith representative of the University conducted survey of beneficiary farmers who had taken training in five districts (Kaithal, Jhajjar, Rohtak, Sadalpur (Hisar) and Panipat). Out of 300 farmers, 171 farmers could be physically contacted and 77 were contacted over telephone and 52 farmers

		(2015-18) on organising training and purchase of different items for imparting training. One day training programme in 20 districts was held, in which 60 farmers from each district participated.	could not be contacted. All the 248 farmers contacted stated that they had taken the training and the training was beneficial to them. However the University did not have a follow-up mechanism for assessing the impact/ outcome of training nor had they obtained feedback from farmers for ascertaining whether they had adopted the new technology. During exit conference, it was stated that feedback from the farmers was regularly being taken whenever they visited the KVKs and whenever their scientists visited the fields. However, no document was produced to audit in support of this contention.
4	Establishment of laboratory to mass culture the entomopathogenic fungi, beauveria bassiana and lecanicillium lecanii and their maintenance	<p>The project was sanctioned (July 2015) by Gol under RKVY for Rs.20.56 lakh and was to be completed within two years (up to 2016-17). The objectives of the project were maintenance of cultures of the fungi under laboratory conditions, to evaluate its efficacy against lepidopterous and sucking insect pests in different crops and to create awareness among farmers about this technology. For this, renovation/ restructuring of existing laboratory was required to be done and the same was to be completed in the first year (2015-16) and mass culturing of fungi was to be undertaken from the second year.</p> <p>An amount of Rs.17.37 lakh was released during 2015-16. Out of this, an amount of Rs.13.03 lakh was spent on procurement of laboratory equipment during 2015-17. An amount of Rs.4.33 lakh was transferred (January 2017) by Department of Entomology (CoA, Hisar) to the Engineering Wing of the University for renovation of laboratory after a delay of approximately 15 months from date of release of funds, as a result of which, the work could be completed only in September 2018.</p>	Delay in completion of renovation work resulted in delay in commencement of the project and deprived the farmers from getting the timely benefits of the project.
5	Laboratory for organic food analysis	<p>The project was approved (May 2010) by GOI under RKVY for Rs.3.76 crore with a time period of one year. Growers were to be provided certificate of organically grown produce for which NABL (National Accreditation Board for Testing and Calibration Laboratories) accreditation was mandatory.</p> <p>The laboratory was developed at the cost of Rs.3.76 crore including cost of machinery and equipment Rs.3.27 crore in June 2015.</p>	Due to non-availability of adequate/skilled staff, the laboratory could not get NABL accreditation and remained non-functional (May 2018). Farmers too could not get the required benefit from the laboratory.
6	Setting up of Facilitation Centres for medicinal plants	National Medicinal Plant Board, Ministry of Health and Family Welfare, Gol approved (January 2008) setting up of Facilitation Centres for medicinal plants with a view to	Due to slow pace in implementation of project and delay in sending the AUCs to the funding agency, the balance funds were not released by the funding agency.

		<p>providing a single window service on all aspects relating to medicinal plants i.e. selection of Medicinal Aromatic Plant (MAP) from the state, authentication of quality raw materials on the basis of taxonomic identification and chemical parameters, act as a clearing house of information on elite germ plasm to be cultivated, varieties to be taken up, source of germ plasm varieties, etc, to oversee/monitor production of quality planting material by various agencies, providing testing facilities for material produced, providing training in the formulation of projects of medicinal plants cultivation and development, organization of frequent buyer-seller meets, publish and disseminate information on agro-techniques, markets, prices, mandies, traders, industries etc, in local languages, etc for Rs. 30 lakh. The project was to be implemented in three years.</p> <p>Rs.12 lakh and Rs.9.25 lakh were released in March 2008 and February 2012 respectively by the funding agency. The University utilised only Rs.12.70 lakh upto 2012-13 on salary, equipment, training, etc. The University, however, sent Audit Utilisation Certificate (AUCs) for the year 2007-08 to 2010-11 in September 2011 and for the year 2011-12 in September 2013.</p>	<p>Finally, the funding agency did not grant further extension and sought (July 2014) refund of unspent funds. The University had to refund (October 2014) the balance unspent amount of Rs.8.69 lakh (including other receipts from the project). Thus, the project was closed midway and objectives of the project remained unachieved.</p>
7	Development of chickpea genotype to mitigate terminal heat and drought stress for enhancing productivity in rainfed areas of Haryana	<p>The project was sanctioned (July 2016) by Gol under RKVY for Rs.60 lakh and its duration was three years (2016-17 to 2018-19). During first year screening of chickpea genotypes for heat and drought tolerance using morpho- physiological parameters, during second year development of promising chickpea genotypes combining higher yield with heat and drought tolerance through hybridization and during third year selection and evaluation of promising chickpea genotypes using morpho- physiological parameters were to be undertaken and in the end dissemination and demonstration of the new chickpea cultivars in farmers' field was to be done.</p> <p>An amount of Rs.55.39 lakh was released during November 2016 and March 2017. The College failed to utilise the funds in the first year i.e. 2016-17. During 2017-18, the University could utilise Rs. 32.64 lakh only on purchase of equipment, chemicals, contractual services, etc.</p>	<p>The College undertook the activities of screening of chickpea genotype in second and third year instead of taking this up in first year as envisaged in the project report. The other components of the project i.e. development of promising chickpea genotypes combining higher yield with heat and drought tolerance through hybridization, selection and evaluation of promising chickpea genotypes using morpho - physiological parameters and dissemination and demonstration of the new chickpea cultivars in farmers' field had not been undertaken yet.</p>
8	Fish Health Management through Herbal Materials and vermi technology for sustainable	<p>The scheme was sanctioned (December 2012) by Department of Science and Technology, GOI for Rs.26.53 lakh. The project was to be completed in 36 months. The objective of the project was to screen</p>	<p>No funds were further released by Gol due to slow implementation of the scheme. The scheme was abandoned and the balance amount of Rs.1.45 lakh was returned to the funding agency in</p>

	aquaculture	<p>and evaluate the efficacy of certain medicinal plants commonly available in Haryana for using them as potential alternative to chemicals/antibiotics; to screen and evaluate anti-oxidative properties of paste of earthworm species commonly found in Haryana.</p> <p>An amount of Rs.14.99 lakh was released (December 2012) as first installment for execution of the project and Rs. 13.54 lakh was spent on implementation of the scheme during 2012-13 to 2016-17.</p>	<p>May 2017. Thus, the scheme was not properly implemented and objectives of the scheme remained unachieved.</p>
9	Demonstration and adaptation of Dryland Technologies at Farmers Fields	<p>To sustain the rural livelihood in dryland areas and to break the food grains' production plateau, the project was sanctioned (August 2013) by Gol under RKVY for Rs.16.25 lakh. Duration of the project was three years i.e. 2013-14 to 2015-16. A total of 350 farmers in each cropping season were to be covered for pearl millet, mungbean, chickpea and mustard. High Yield Variety (HYV) seeds of all these crops suited to dryland were to be provided.</p> <p>An amount of Rs.8.13 lakh was allocated (October 2013) as first installment for execution of the project and the amount was spent during 2013-14 to 2016-17.</p>	<p>As against the target of covering 1,050 farmers in three years, only 173 farmers were covered during this period. Further, no follow up to assess the outcome of the project was made as no data was collected as to whether the farmers had adopted the techniques of dryland farming.</p>
10	Honey Bee project	<p>Gol approved (November 2009) a four year project "Technology Transfer on Role of Honey-bee in improving production technology and quality of horticultural crops" under National Horticulture Mission for Rs. 34 lakh. The expected output of the project was the sale of commercial pollinators and generating gainful employment for farmers. An amount of Rs.34 lakh was provided (December 2009) by Haryana State Horticulture Development Agency.</p> <p>An expenditure of Rs.6.12 lakh was incurred during 2010-11 to 2014-15 mainly on imparting training to farmers.</p>	<p>The project could not be implemented in right earnest and commercial pollination could not be undertaken due to shortage of Entomologists in the Regional Research Station, Karnal. No additional Entomologist was posted for the project after March 2015. No training was imparted after 2014-15. Since the funds were lying unspent with the University, the funding agency sought the refund of unspent balance of Rs.27.88 lakh and the amount was refunded in August 2015. Thus, the objective of the scheme of employment generation remained unachieved to a large extent.</p>

Out of 27 research projects test-checked, five projects were ongoing and 12 projects were completed. There was no formal system in the University for dissemination of research results to farmers. Results of research were submitted to the funding agency. There was no audit trail for ascertaining whether the results of the test checked research projects were extended to intended beneficiaries. As a result, the outcome of completed research works could not be ascertained in audit.

In remaining 10 projects, four projects remained incomplete, one was completed after abnormal delay, three were abandoned and two projects impact was not assessed by the University. Thus, the objectives of sensitizing the farmers and unemployed youth for

adopting improved agricultural techniques/practices and post-harvest management could not be fully achieved.

Since seven projects (26 *per cent*) of the test checked projects had either been abandoned or had not been completed, it is recommended that the University may review the progress of all the ongoing research projects with a view to achieve the intended outcomes.

The department in its written reply stated as under:

The monitoring and evaluation of research projects is continuous process. All projects are monitored on regular basis and annual and final reports are submitted to the respective funding agencies along with AUCs. This process will be further fine-tuned and rigorous monitoring would be undertaken.

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

The Committee has desired that vigorous steps be taken to make functional all the above 10 projects and insure that effective monitoring system be put in place so that in future such types of carelessness may not be repeated and also latest status of all above ten projects be submitted to the Committee for its information/consideration.

[5] **2.1.10.1 Non-utilisation of cultivable land:**

Out of nine test checked KVKs, there was under-utilisation of cultivable land in five KVKs. Only green manuring was done at KVK Pandu-Pindara (Jind) and KVK Rohtak during Kharif. 13 acre of land at KVK Sadalpur (Hisar) was not developed and was under forest cover while eight acre four kanal 14 marla of land at KVK Ambala was under eucalyptus plantation. The details are given in Table 2.13.

Table 2.13: Details showing non-utilisation of cultivable land

Sr. No	Name of KVK	Cultivable land (acre)	Kharif			Rabi		
			Average land cultivated (acre)	Average land remained uncultivated (acre)	Percentage of land remained uncultivated	Average land cultivated (acre)	Average land remained uncultivated (acre)	Percentage of land remained uncultivated
1	PanduPindara (Jind)	33.50	0.00	33.50	100	15.05	18.45	55
2	Rohtak	43.60	0.00	43.60	100	35.10	8.50	19
3	Sadalpur (Hisar)	32.00	10.80	21.20	66	21.10	10.90	34
4	Jhajjar	22.00	9.97	12.03	55	12.31	9.69	44
5	Ambala	19.00	0.00	19.00	100	17.88	1.12	6

(Source: Data compiled from the records of the University)

The University attributed (September 2018) under-utilisation of land to non- suitability of underground water for irrigation and also to non- availability/inadequate availability of canal irrigation. Thus, the University failed to develop irrigation facilities even after more than 15 years of establishment of these KVKs.

Non-development of land of KVKs for agriculture purpose had impacted the extension activities to demonstrate the latest agricultural technologies to the farmers as well as to extension workers of State Agriculture Departments.

The department in its written reply stated as under:

In this regard, the various KrishiVigyanKendras have submitted the following:

KrishiVigyan Kendra, Jhajjar: KVK, Jhajjar having land of farm (26 acre). Previously less irrigation facilities were available at KVK farm. Now a tube well has been installed near canal and underground pipeline has been laid upto farm for irrigation. With this facility the 100 per cent area has been brought under cultivation raising wheat crop (6 acre), vegetable (onion 1.5 acre) and orchard of Ber, Guava (11 acre). Rest of the land is under IFS Model having fishery, cow & goat rearing and vermicomposting.

KrishiVigyan Kendra, Ambala: Due to leakage of underground water pipe line of Ambala city, the front farm area (11 acre) was stagnated with water for the last 5-6 years prior to 2013-14. During these years (5-6 years), continuous efforts were made to stop the leakage of underground pipeline so that water may not stagnate in the KVK Farm. Now, all the land is under cultivation.

KrishiVigyan Kendra, Sadalpur (Hisar): In this KVK, 13 acre of area was under forest. Now it was cleared and has brought under cultivation and a water harvesting pond has been constructed in this area and a electric tubewell also installed to strength the micro irrigation system at KVK, Farm. Canal irrigation water is collected in this pond and further lifted to irrigate the crop through drip and sprinkler irrigation system and whole area of farm is now under cultivation.

KrishiVigyan Kendra, Rohtak: Farm of this KVK is located at tail of source of irrigation i.e. canal irrigation. Moreover, due to poor quality of underground water, the tube well water cannot be utilized for crops cultivation in Kharif season. Summer moong is grown as green manuring to improve the soil fertility, soil texture and conserve moisture. However in Rabi season, crops are sown with conserve moisture/ retained through rainfall. So all the area (43.6 acre) is under cultivation during Rabi season. This season (2020-21 Rabi) 6 acre wheat and about 35 acre mustard are grown at KVK Farm, Rohtak. Funds for underground pipeline at KVK, Rohtak has been demanded to uplift the water from water harvesting tank.

KrishiVigyan Kendra, Jind: Farm of KVK, Jind was established on the land donated by Gram Panchayat, PanduPindara (Jind). No canal water is available for irrigation because source of canal irrigation water is far away from farm and there is no pucca/kachha channel upto KVK Farm. Underground/tube well water is highly breakish not fit for crops production. Utilisation of this highly breakish water will also deposit salts in the soil which may affect the soil quality. Sincere efforts are going on for availability of canal water upto KVK Farm. The matter has been taken with the Irrigation Department, Haryana.

The para may please be dropped.

The Committee has desired that the University should prepare a comprehensive plan to increase the enrolment of students, improvement in basic amenities, maintenance of hostels and adequate security arrangements in the hostels under intimation of the Committee.

[6] 3.1.2.2 Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms:

Soil Health Cards (SHCs) Scheme was launched by the Government of India (GoI) in February 2015. Under the scheme, the Government was to issue SHCs to farmers which would carry crop-wise recommendations of nutrients and fertilisers required to help farmers to improve productivity through judicious use of inputs. Implementation of the scheme was very poor as only 11.52 *per cent* farmers were provided SHCs. During 2015-18, only 5,23,090 SHCs were distributed as against 45,40,560 farmers in the State (Appendix 3.3).

Audit observed that farmers were using urea in excess of requirement, the application of which intensifies the potential threat to the surrounding environment such as the green house effect and acid rain. The per hectare consumption of urea was in excess ranging between 1.54 and 53.23 *per cent* in selected districts (Appendix 3.4) during 2012-18 except one season (Kharif 2017-18) in Kurukshetra district and two seasons (Kharif and Rabi 2017-18) in Panipat district. The Directorate stated (November 2017) that farmers were using excessive fertiliser to increase crop production but their departmental staff was educating farmers to use fertilisers on the basis of soil testing report of their fields.

The Deputy Director Agriculture (DDA) Kurukshetra stated (September 2017) that shortfall in distribution of SHCs was due to lack of trained staff for testing soil samples, non-working of Soil Testing Laboratory at Pehowa and slow working of Soil Health Card Portal. The reply was not satisfactory as due to poor coverage of SHC scheme, farmers could not be made aware about the judicious use of urea which resulted in excessive use of fertilisers.

The department in its written reply stated as under:-

There are 35 Soil Testing Laboratories operational in the State (the STL, Cheeka established in the year 2017). Out of these, 23 STLs are equipped with testing of Micronutrients and the strengthening of remaining 12 STLs is under process. It is true that there is shortage of technical staff in the STLs but the soil samples are being tested under these STLs regularly by engaging manpower through Outsourcing agency (Analytical Associate).

A centrally sponsored flagship Soil Health Card Scheme was launched by the Hon'ble Prime Minister of India on 19.02.2015 at Suratgarh (Rajasthan). The scheme was introduced in the State in the year 2015-16 with the objective to issue Soil Health Cards to all farmers within a period of 2 years. The soil samples were collected at 2.5 ha grid point from irrigation areas and 10 ha grid point from rain-fed areas as per guidelines of the scheme. During the 1st Cycle of the scheme (2015-16 & 2016-17), a total number of 13,42,393 soil samples were collected from the entire State. Due to shortage of staff and testing facilities in the State, 6,63,016 number of samples were outsourced to the agency selected by

the government and remaining 6,79,377 samples were tested by the State laboratories. Accordingly, Soil Health Cards were issued to the 45,21,588 number of farmers in the State during 1st Cycle of the scheme. The district wise details of soil samples collected, tested & Soil Health Cards issued to the farmers are given in Annexure-I.

The 2nd Cycle (2017-18 & 2018-19) was started in the month of May, 2017 to issue the Soil Health Cards to all farmers of the State. During this Cycle, 13,42,709 number of soil samples collected. Out of these, 7,13,099 number of soil samples were tested by the STLs of the Department and the remaining 6,29,610 samples analysed by the outsourcing agency selected by the government. Accordingly, the Soil Health Cards issued to 41,30,356 number of farmers in the State. The district wise details of soil samples collected, tested and number of Soil Health Cards issued to the farmers are given in Annexure-II.

In this way, the Department is achieving the objectives of the scheme by engaging additional manpower and outsourcing the soil samples regularly. To enhance the capacity of testing of soil samples, 17 new static STLs and 59 Mini Soil Testing Labs are being established in Mandis. It is therefore requested that the para may be kindly settled /dropped.

Annexure-I

Progress of Soil Health Card Scheme-1st Cycle (2015-16 & 2016-17)

Sr. No.	Name of District	Samples Collected (No.)	Samples Tested (No.)	SHCs Distributed (No.)
1.	Panchkula	7682	7682	32708
2.	Ambala	46450	46450	88052
3.	Y/Nagar	52783	52783	169563
4.	Kurukshetra	60299	60299	171770
5.	Karnal	82915	82915	213238
6.	Kaithal	83077	83077	274939
7.	Panipat	43210	43210	198867
8.	Jind	96909	96909	523840
9.	Sonapat	77741	77741	344134
10.	Rohtak	51455	51455	156555
11.	Jhajjar	50339	50339	107562
12.	Gurgaon	23700	23700	61228
13.	Faridabad	13021	13021	32270
14.	Palwal	40851	40851	123355
15.	Mewat	20586	20586	61758
16.	Rewari	40129	40129	75222
17.	Mahendergarh	54646	54646	174411
18.	Bhiwani	99380	99380	274590
19.	Hisar	143569	143569	731478
20.	Fatehabad	97415	97415	228567
21.	Sirsa	156236	156236	477481
	Total	13,42,393	13,42,393	45,21,588

Annexure-II**Progress of Soil Health Card scheme during 2nd cycle (2017-18 & 2018-19).**

Sr. No.	Name of District	Collected (No.)	Tested (No.)	SHC Distributed (No.)
1.	Panchkula	7615	7615	26026
2.	Ambala	47832	47832	73750
3.	Y/Nagar	53500	53500	189430
4.	Kurukshetra	59929	59929	221849
5.	Karnal	73238	73238	156428
6.	Kaithal	83221	83221	162779
7.	Panipat	43250	43250	90115
8.	Jind	96716	96716	418926
9.	Sonipat	75621	75621	325202
10.	Rohtak	49237	49237	164066
11.	Jhajjar	46993	46993	106001
12.	Gurgaon	22884	22884	66259
13.	Faridabad	13241	13241	33247
14.	Palwal	41051	41051	119467
15.	Mewat	22832	22832	70797
16.	Rewari	42040	42040	111061
17.	Mahendergarh	67769	67769	107750
18.	Bhiwani	98235	98235	266669
19.	Hisar	142180	142180	753279
20.	Fatehabad	99102	99102	203191
21.	Sirsa	156223	156223	464064
	Total	13,42,709	13,42,709	41,30,356

The Committee has desired that following information be provided to the Committee at the earliest possible:

- 1. Year-wise and district-wise complete details of the distribution of Soil Health Cards to the farmers in the State; and**
- 2. Year-wise and district-wise details as to how many farmers have been imparted training to aware them to make judicious use of urea and other pesticides in accordance with the health of the soil.**

[7] 3.1.2.3 Non-renewal of licences by fertiliser dealers:

Fertiliser (Control) Order, 1985 was issued under Section-3 of Essential Commodities Act, 1955. As per clause 11 of Fertiliser (Control) Order, 1985, every holder of a certificate of registration, unless renewed, suspended or cancelled, will be valid for a period of three years from the date of its issue.

In Jind district, out of 976 traders, 246 traders had not renewed their licences although these had expired between 2012 and 2017. Audit observed that survey to verify the business activities of these traders had not been conducted by the department. Thus, these traders carried on business without valid licences.

Similarly, as per records of DDA Kurukshetra, five licence holders were carrying on their business as of December 2012, although their licences expired between March 2007 and March 2011. DDA Kurukshetra stated (October 2017) that all the dealers had been issued new licences except one co-operative society. Audit observed that though the new licences were issued, no penal action was taken against the defaulters for carrying on business without valid licences. The defaulters were liable to be penalised with imprisonment of not less than three months and extendable upto seven years along with fine under section 7 of the Essential Commodities Act, 1955. Non-maintenance of buffer stock hampered the availability of urea round the year. Due to poor coverage of SHC scheme, farmers could not be made aware about the judicious use of urea. Further, the department had not conducted survey to verify the business activities of traders who had not renewed their licences.

The department in its written reply stated as under:-

Every year a lot of new dealers gets the Memorandum of Acknowledgement (MoA) but due to their personal reasons they close their shop, so that, they do not renew their MoA. Department regularly inspects the premises of fertilizer manufacturers/dealers and if any manufacturers/dealers is found guilty (without MoA) action is taken as per provision of FCO, 1985.

The DDA, Kurukshetra has submitted that the business of five co-operative societies even after expiry of their license between March 2007 to March 2011:- The reply of notice was submitted vide this office letter no. 4908/ADO-QC dated 09.10.2017 and was clarified that the dealing person of stated period died on duty hence the available record was shown to the audit team and reason behind action not taken, may not be clarified.

Similarly, the DDA, Jind has submitted that the as per audit report total no. of 246 fertilizer dealers did not renewed their license(Fertilizer Acknowledgement) As per inspection report from the fertilizer inspectors of the district there was no dealer was found working after expiry of Fertilize Acknowledgement (Appendix 3.1.2.3).

The Committee has viewed it very serious that the fertilizer dealers are continuing trading activities without the renewal of the licences. The Committee has, therefore, desired the department to verify the business activities of all the 246 traders in district Jind and 5 traders in district Kurukshetra as to whether these fertilizer dealers are carrying out business with the valid licence or not and the action taken report be submitted to the Committee at the earliest.

[8] 3.1.3.1 Shortfall in collection of fertiliser samples:

Directorate of Agriculture fixes the month-wise and district-wise targets for drawal of fertiliser samples by Quality Control Inspectors (QCIs) from sale points to ensure sale of quality fertiliser by dealers. Audit observed that as against the targets of collecting 6,267 samples, only 4,709 samples were collected and shortfall was 1,558 samples (25 *per cent*) during 2012-18 in selected districts. Thus, the system of quality control was not fully enforced. This was fraught with the risk of sub- standard fertilisers being sold by the traders, which in turn could harm the soil and the crops of the farmers.

The Department while accepting the facts stated (June 2018) that shortage of manpower was the main reason for shortfall in the collection of samples.

The department in its written reply stated as under:-

There is shortage of Fertiliser Inspectors in the State. The Fertiliser Inspectors are assigned multiple charge of different posts so as to compensate the shortage of officers. Therefore, the shortfall remains due to the shortage of Fertilizer Inspectors and the officers having multiple charges. However, it is ensured that No Non- Standard fertilizer is sold in the State. If any fertilizer is found Non-Standard, the action is taken as per provisions of Fertiliser (Inorganic, Organic or Mixed) (CONTROL) Order, 1985. It is therefore requested that the para may be kindly settled /dropped.

The Committee has observed that the shortfall in the collection of fertilizer samples may be the fraught with the risk of sub-standard fertilizers being sold by the traders, which in turn could harm the soil and the crops of the farmers. The Committee has, therefore, desired that a copy of the comprehensive reforms plan to increase the coverage of sample collection and testing prepared/being prepared by the department be provided to the Committee for perusal.

[9] **3.1.3.2 Underutilisation of Fertilisers Quality Control Laboratories:**

There were three Fertilisers Quality Control Laboratories (FQCLs) in the State. The capacity of analysing the samples of each laboratory was 1,700 samples per year. The capacity of FCQL Karnal was increased to 1,850 samples and in respect of FCQL Rohtak it was reduced to 1,000 samples in 2017-18. However, it was observed that all the three laboratories were underutilised. The shortfall in analysing samples during 2012-18, in FQCL, Karnal was between 23.82 and 60.88 *per cent* (except for the year 2012-13), in FQCL, Hisar, it ranged between 11.47 and 69.59 *per cent* (except for the 2012-14) while in FQCL, Rohtak shortfall was between 32.43 and 82.17 *per cent* (Appendix 3.5).

There was shortage of technical and non-technical staff in the laboratories. Shortage in technical manpower ranged between 45.45 *per cent* and 77.78 *per cent* and in respect of non-technical staff it ranged between 14.29 *per cent* and 64.29 *per cent* during 2012-13 to 2017-18 (Appendix 3.6). The shortfall of technical manpower resulted in shortfall in analysing samples in the laboratories with reference to targets, thereby hampering the quality control system of the department.

It was further observed that there was shortage of equipment in FQCL, Hisar. As against 115 equipment planned for installation by 2017-18, only 61 equipment were installed, leaving shortage of 54 equipment (Appendix 3.7). As a result, there was shortfall in analysing the samples in laboratories during 2015-18.

The Additional Director (Extension) stated (June 2018) that they would try to resolve the problem by deploying contractual staff. No reasons for non-installation of 54 equipment were given.

The department in its written reply stated as under:-

The fertilizer samples are drawn by the Fertilizer Inspectors as per provisions of the Fertiliser (Inorganic, Organic or Mixed) (CONTROL) Order, 1985 and sent for

analysis to Quality Control Laboratories (Fertilisers) for analysis. Due to shortage of manpower, as the full achievement could not be made therefore, the samples analysed are also less.

The Quality Control Laboratories (Fertiliser) are also facing acute shortage of manpower. Although the Department is making all efforts to provide adequate manpower to these Laboratories by adjusting staff from other cadres for analysis of fertilizer samples and all efforts are made that such shortage is not faced by these laboratories for analysis of these samples.

There is shortage of equipment in the laboratories, however, all efforts are made that the work is not hampered. Further, the equipments required by the laboratories are Notified by Govt. of India therefore, the Labs are having all the necessary equipments which are required for analysis of samples.

The reason for having less equipment is due to the Non-availability of adequate budgetary support for these labs. The department continuously purchases equipments but there remains some shortage as during the process some equipments becomes obsolete and it is tried to provide necessary equipments which are required by these laboratories on priority basis. It is therefore requested that the para may be kindly settled /dropped.

The Committee has observed that the reply to this para has been prepared with a very casual approach. A perusal of the same reveals that the contents of the reply are contradictory to each other. The Committee has, therefore, desired that the reply to this para be submitted afresh with latest status at the earliest possible and ensure that in future a relevant, comprehensive, well documented and properly vetted only be submitted to the Committee.

[10] 3.1.3.3 Status of samples found sub-standard and action taken:

During 2012-18, out of 17,517 fertiliser samples, 527 were found of sub-standard quality (*Appendix 3.8*).

In test checked districts, 46 fertiliser samples (Kurukshetra: 17, Karnal: 13, Panipat: 8 and Jind: 8) were found sub-standard during 2012-13 to 2017-18 (*Appendix 3.9*). Legal action was initiated against only nine cases while adequate action was not taken against 37 dealers as detailed below.

In nine cases, only warning was issued to the fertiliser dealers instead of initiating any legal action. Three cases were pending and in other three cases, only the value of lot of urea was fixed and the dealer was allowed to sell urea for any non- agriculture purpose. No action was taken against 22 defaulters.

The department in its written reply stated as under:-

The action is taken on receipt of Non- Standard sample of fertilizer as per provisions of FCO, 1985. If some minor variation is found, the Notified Authority is empowered to take administrative action vide Letter No. 875-89/QC-I dated 12.02.1992. Therefore, warning was issued instead of legal action. It is further informed that if the manufacturer/ dealer feels that the material may have lost the quality and therefore, requests the department for sampling which is called

sampling on request. In such cases, if the fertilizer is declared Non- Standard, the value of the material is fixed by the Notified Authority and the manufacturers is allowed to sell the fertilizer on value fixed by the department for any purpose but not as Fertiliser.

It is further informed that the action is taken against all concerned as per provisions of FCO, 1985.

As per appendix 309, the action on three remaining cases has been taken by Kurukshetra. One sample has been declared standard in re-analysis and the prosecution in remaining two cases has been launched. Out of eight samples of district Panipat district, the samples were taken on request and as per provisions, no action is taken on request samples and the value is fixed accordingly. The twelve no. of samples of district Karnal also pertain to samples on request and needs no action. Similar is the case of Jind where no action is required to be taken. It is therefore requested that the para may be kindly settled /dropped.

The Committee has observed that out of total 46 fertilizer samples found sub-standard, in 9 cases only warning was issued to the fertilizer dealers instead of initiating any legal action and no action was taken against the 22 defaulters. The Committee has desired to know the reasons as to why the appropriate legal action has not been initiated/taken against the defaulter dealers. The Committee has further desired that responsibility be fixed of the officers/officials responsible for not taking appropriate legal action against defaulters advertently and action taken report be submitted to the Committee at the earliest.

[11] **3.1.3.4 Shortfall in conducting inspections:**

As per directions of Directorate of Agriculture (May 2014), all the Deputy Directors Agriculture (DDA), Quality Control Inspectors (QCI), Sub Divisional Agriculture Officers (SDAO) and Assistant Plant Protection Officers (APPO) were required to check at least five sales points and Block Agriculture Officer (BAO) was required to inspect two sale points of fertilisers every month. However, prescribed numbers of inspections were not carried out by the respective officers in test checked districts. The shortfall in conducting inspections in test checked districts ranged between 71 to 92 *per cent*. There were cases of black marketing, (four, one each in Kurukshetra, Panipat, Karnal and Jind) diversion (two cases in Panipat), smuggling of urea (one case in Karnal). The system of inspections was not strengthened as per the directions of Directorate to check black marketing, diversion and smuggling of urea.

The department in its written reply stated as under:-

The Fertiliser Inspectors are empowered to inspect the premises of the Fertiliser manufacturers/ dealers. As informed above, there is acute shortage of staff in the department and the officers are holding multiple charge of different posts, therefore, adequate no. of inspections are not carried out. However, as the Fertiliser Inspectors are assigned multiple charges of different posts, therefore, it becomes quite difficult to achieve all the targets. Therefore, adequate no. of inspections were not carried out.

It is further informed that Assistant Plant Protection Officers and Block Agriculture Officers were withdrawn as Fertiliser Inspectors vide Haryana Government Agriculture Department Notification No. 2610-Agri.II(4) – 2015/15167 dated 26.08.2015. As the No. of Fertiliser Inspectors further reduced resulting into the less No. of Fertiliser Inspectors with the same No. of dealers/ manufacturers resulting into more workload with charge of multiple posts resulted into the less No. of Inspections. It is therefore requested that the para may be kindly settled/dropped.

The Committee has observed that system of inspections was not strengthened as per the directions of Directorate to check black marketing, diversion and smuggling of urea and the prescribed numbers of inspections were not carried out by the respective officers in the test checked districts. The Committee has, therefore, desired that a detailed report as to the district-wise target of inspections and inspections conducted during the last five years be submitted to the Committee. The Committee has further desired that action be taken against the officers/officials for their negligence for not carrying out inspections in violation of the directions of the Directorate under intimation of the Committee.

[12] **3.1.3.5 Functioning of soil testing laboratories:**

There are 34 soil testing laboratories (STL) in the State, out of which 12 STLs were not in operation during 2012-17 due to shortage of technical staff, non-availability of micro nutrient facilities, etc. However, 11 out of these (except laboratory located at Naraingarh) were made functional from the year 2017-18. During 2012-18, there were shortfalls in analysing of samples with reference to capacity except during the year 2016-17 in which 6,35,046 samples were test checked against capacity of 2,15,000 reportedly by putting extra efforts and outsourcing staff. The shortfall in analysing the samples of soils ranged between

13.49 *per cent* and 45.92 *per cent* in these laboratories during 2012-18 (Appendix 3.10). As a result of this, there was shortfall in issue of soil health cards as discussed in paragraph 3.1.2.2. During 2012-18, there was huge shortage of technical and non-technical staff. Shortage in technical manpower ranged between

58.50 *per cent* and 86.81 *per cent* and between 45.95 *per cent* and 73.61 *per cent* in non-technical staff (Appendix 3.11). The shortfall of technical man power led to short analysing of samples in the laboratories with reference to targets.

The Joint Director (Soil Testing) Karnal stated (September 2017) that staff have been outsourced and the laboratories would be run in double shift to achieve the targets of preparation of SHCs.

Shortfall in collection of samples was fraught with the risk of sub-standard fertilisers being sold by the traders, which in turn could harm the soil and the crops of the farmers. Legal action was not taken where samples of fertilisers were found substandard. The system of inspections was not strengthened as per the directions of Directorate to check black marketing, diversion and smuggling of urea.

The department in its written reply stated as under:-

There are 35 Soil Testing Laboratories operational in the State (the STL, Cheeka established in the year 2017). Out of these, 23 STLs are equipped with testing of Micronutrients and the strengthening of remaining 12 STLs is under process. It is true that there is shortage of technical staff in the STLs but the soil samples are being tested under these STLs regularly by engaging manpower through Outsourcing agency (Analytical Associate).

The work of collection and testing of soil samples upto the year 2014-15 was carried out under State Plan scheme. The target of testing of 10,000 soil samples every year fixed for each STL per annum. The details of target of soil samples fixed for the year 2011-12, 2012-13, 2013-14 & 2014-15 are given in Annexure-I. During these years, a total target of 13,60,000 soil samples was given to the Deputy Directors of Agricultures in the State. Against this target, 11,10,730 number of soil samples were collected & tested and issued 11,10,730 number of Soil Health Cards to the farmers.

A centrally sponsored flagship Soil Health Card Scheme was launched by the Hon'ble Prime Minister of India on 19.02.2015 at Suratgarh (Rajasthan). The scheme was introduced in the State in the year 2015-16 with the objective to issue Soil Health Cards to all farmers within a period of 2 years. The soil samples were collected at 2.5 ha grid point from irrigation areas and 10 ha grid point from rain-fed areas as per guidelines of the scheme. During the 1st Cycle of the scheme (2015-16 & 2016-17), a total number of 13,42,393 soil samples were collected from the entire State. Due to shortage of staff and testing facilities in the State, 6,63,016 number of samples were outsourced to the agency selected by the government and remaining 6,79,377 samples were tested by the State laboratories. Accordingly, Soil Health Cards were issued to the 45,21,588 number of farmers in the State during 1st Cycle of the scheme. The district wise details of soil samples collected, tested & Soil Health Cards issued to the farmers are given in Annexure-II.

The 2nd Cycle (2017-18 & 2018-19) was started in the month of May, 2017 to issue the Soil Health Cards to all farmers of the State. During this Cycle, 13,42,709 number of soil samples collected. Out of these, 7,13,099 number of soil samples were tested by the STLs of the Department and the remaining 6,29,610 samples analysed by the outsourcing agency selected by the government. Accordingly, the Soil Health Cards issued to 41,30,356 number of farmers in the State. The district wise details of soil samples collected, tested and number of Soil Health Cards issued to the farmers are given in Annexure-III.

In this way, the Department is achieving the objectives of the scheme by engaging additional manpower and outsourcing the soil samples regularly. To enhance the capacity of testing of soil samples, 17 new static STLs and 59 Mini Soil Testing Labs are being established in Mandis. It is therefore requested that the para may be kindly settled /dropped.

Annexure-I
Year-wise distribution of Soil Health Cards

Year	Target of soil samples (No.)	Samples collected & tested (No.)	Soil Health Cards (No.)
2011-12	340000	352107	352107
2012-13	340000	305498	305498
2013-14	340000	236393	236393
2014-15	340000	216732	216732
Total	13,60,000	11,10,730	11,10,730

Annexure-II
Progress of Soil Health Card Scheme-1st Cycle (2015-16 & 2016-17)

Sr. No.	Name of District	Samples Collected (No.)	Samples Tested (No.)	SHCs Distributed (No.)
1.	Panchkula	7682	7682	32708
2.	Ambala	46450	46450	88052
3.	Y/Nagar	52783	52783	169563
4.	Kurukshetra	60299	60299	171770
5.	Karnal	82915	82915	213238
6.	Kaithal	83077	83077	274939
7.	Panipat	43210	43210	198867
8.	Jind	96909	96909	523840
9.	Sonapat	77741	77741	344134
10.	Rohtak	51455	51455	156555
11.	Jhajjar	50339	50339	107562
12.	Gurgaon	23700	23700	61228
13.	Faridabad	13021	13021	32270
14.	Palwal	40851	40851	123355
15.	Mewat	20586	20586	61758
16.	Rewari	40129	40129	75222
17.	Mahendergarh	54646	54646	174411
18.	Bhiwani	99380	99380	274590
19.	Hisar	143569	143569	731478
20.	Fatehabad	97415	97415	228567
21.	Sirsa	156236	156236	477481
	Total	13,42,393	13,42,393	45,21,588

Annexure-III
Progress of Soil Health Card scheme during 2nd cycle (2017-18 & 2018-19).

Sr. No.	Name of District	Collected (No.)	Tested (No.)	SHC Distributed (No.)
1.	Panchkula	7615	7615	26026
2.	Ambala	47832	47832	73750
3.	Y/Nagar	53500	53500	189430
4.	Kurukshetra	59929	59929	221849

5.	Karnal	73238	73238	156428
6.	Kaithal	83221	83221	162779
7.	Panipat	43250	43250	90115
8.	Jind	96716	96716	418926
9.	Sonapat	75621	75621	325202
10.	Rohtak	49237	49237	164066
11.	Jhajjar	46993	46993	106001
12.	Gurgaon	22884	22884	66259
13.	Faridabad	13241	13241	33247
14.	Palwal	41051	41051	119467
15.	Mewat	22832	22832	70797
16.	Rewari	42040	42040	111061
17.	Mahendergarh	67769	67769	107750
18.	Bhiwani	98235	98235	266669
19.	Hisar	142180	142180	753279
20.	Fatehabad	99102	99102	203191
21.	Sirsa	156223	156223	464064
	Total	13,42,709	13,42,709	41,30,356

The Committee has desired that sincere and pragmatic steps be taken to strengthen the functioning of soil testing laboratories in the State under intimation of the Committee.

[13] 3.2 Working of Ground Water Cell:

3.2.2 Working of Ground Water Cell		
Para No.	Particulars in the CAG Para	The department in its written reply stated as under:
3.2.2.1	Skeletal staff for ground water management:- As against the sanctioned strength of 46 in GWC, only seven persons were in position as on 31 March 2018. Similarly, in field offices of GWC, only 37 and 34 persons were in position against the sanctioned strength of 135 and 110 in the offices of the Hydrologists and Assistant Geologists respectively. Thus, the activities of ground water management were carried out with 78 persons (27 per cent) against the sanctioned strength of 291.	Efforts are being made to fill-up the vacant posts either through direct recruitment or by promotion. It is therefore requested that the para may be kindly settled /dropped.
3.2.2.2	Non-achievement of targets of construction of RWHs and installation of piezometers:- Rooftop Rain Water Harvesting is the technique through which rain water is collected from roofcatchments and stored in reservoirs. Harvested rain water can be stored in sub-surface ground water reservoir by adopting artificial recharge techniques. The main objective of rooftop rain water harvesting is to make water available for future use. During 2013-18, GWC was allotted an amount of Rs. 3.85 crore for construction of 471 RWHs in Government buildings against which, only 241 RWHs were constructed	The targets of RWHs and Piezometric tubes remained partially unfulfilled due to shortage of staff and poor office structure as there are only 10 number of offices in the field for 22 districts in the State. However, with the strength of only 27% staff and insufficient number of offices, i.e. 10 for 22 districts, 51% and 71% targets were achieved respectively for RWHs and Piezometric Tube Installation during the year

	<p>with an expenditure of Rs. 2.55 crore. Similarly, as against the allocation of ` 3.25 crore for installation of 339 piezometers, Rs. 2.44 crore were spent on installation of 242 piezometers (An instrument for measuring the pressure of a liquid or gas. Piezometers are often placed in boreholes to monitor the pressure or depth of groundwater) during the same period (details are given in Appendix 3.13). Thus, the targets for construction of RWHs and installation of piezometers remained unachieved.</p> <p>Further, training to farmers for minor irrigation was not imparted and mechanism to involve user groups/community participation/Panchayats, etc. for ground water management and regulations was not evolved.</p> <p>The Government stated (January 2019) that in spite of shortage of staff efforts are being made to achieve the targets for the construction of RWHs and piezometers. Training to farmers for minor irrigation could not be conducted and participation of public for ground water management could not be ensured due to shortage of staff. It was also added that efforts are being made to strengthen the GWC and to increase the number of district level offices to 22 and that a proposal in this regard had been sent to Government.</p> <p>Construction of RWHs and installation of piezometers was necessary for recharging and monitoring the ground water level and this issue was not addressed properly.</p>	<p>2013-18.</p> <p>The matter of training to farmers for minor irrigation and involvement of user groups / community participation / panchayats etc. for ground water management is being done with the help of Soil Conservation, Agriculture Extension, Agriculture Engineering, General Schemes etc. of the Department of Agriculture and Farmer Welfare Department and through these farmers are educated / encouraged to adopt water efficient latest techniques in irrigation like sprinkler, drip-irrigation, Laser Leveling, Crop diversification etc.</p> <p>The Department and the Ground Water Cell Section is not authorised for regulation of Ground Water in the State. It is therefore requested that the para may be kindly settled /dropped.</p>
3.2.3	<p>Issue of NOCs for drawal of ground water in notified areas and compliance of their conditions:-</p> <p>Permission to extract ground water through any energized means in notified areas will not be accorded for any purpose other than for drinking and domestic purpose. The permission would be granted by the Authorised Officer in consultation with the advisory committee constituted for this purpose.</p> <p>The NOC can be accorded for construction of ground water extraction structures/replacement of existing defunct well for drinking and domestic purposes only. NOC for ground water withdrawal will be considered only if Water Supplying Department is not providing adequate water in the area/premises. Government Water supplying agencies can be accorded NOC as per their requirement. Further, conditions such as maximum diameter of bore-wells, capacity of the pumps installation of water meters, piezometers, etc. are also imposed on units for compliance. Any violation of the conditions attracts legal action under Section 15 of the EPA 1986.</p>	<p>The Department and the Ground Water Cell Section is not authorised for regulation of Ground Water in the State. However, the regulation of Ground Water issue is done by the District Administration on behalf of the Central Ground Water Authority as per their guidelines. The District Administration take the help of the officers of Ground Water Cell in the field in the technical matters. As and when required.</p>

3.2.3.1	<p>Meetings of the Advisory Committees not held at prescribed intervals:-</p> <p>Regulation of ground water development in notified area is to be monitored through district administrative heads assisted by Advisory Committees (The members of advisory committee are Additional Deputy Commissioner, Sub-Divisional Magistrate, City Magistrate, Representative of Central Ground Water Board, Hydrologist/Assistant Geologist of the Ground Water Cell, State Pollution Control Board, etc.). Field Offices of GWC i.e. Offices of Hydrologists or Geologists are the nodal offices for granting NOCs for ground water withdrawal.</p> <p>It was decided in the meeting held in August 2009 under the Chairmanship of Deputy Commissioner, Faridabad that the meeting of Advisory Committee must be held twice in a year to monitor the progress of ground water development. However, no periodicity was fixed for holding of meetings of Advisory Committees in other four selected districts. However, meetings of the Advisory Committee were held only for issuance of NOCs for extraction of ground water during the period year 2013-18 instead of holding meeting at regular intervals 13 (Faridabad- 4, Fatehabad- 3, Karnal- 2, Kurukshetra- 3 and Mahendergarh- 1) meetings were held in five test-checked districts during this period.</p> <p>Monitoring of ground water development through Advisory Committees was deficient which defeated the envisaged objectives of monitoring the progress of ground water development.</p>	<p>The Advisory Committees are formed by the District Administration as per the Guidelines of the Central Ground Water Authority and this Department and the Ground Water Cell is not authorized for this purpose in the State. It is therefore requested that the para may be kindly settled /dropped.</p>
3.2.3.2	<p>Non-monitoring of conditions of NOC:-</p> <p>No mechanism was evolved to ensure that conditions laid down in the NOC for extraction of ground water were complied with. No inspections were conducted by the Authorized Officer to verify the compliance of conditions of NOC. After the issuance of NOCs, no official of the department either visited the sites or watched the compliance through returns from units extracting ground water except for two units ((i) Adesh Haryana University, Mohri (Kurukshetra) and (ii) Miri Piri Institute of Medical Science and Research, Shahabad (Kurukshetra).). As a result of this, appropriate action under Section 15 of the EPA 1986 could not be taken against the defaulters.</p> <p>Audit observed during physical verification that the units were not complying with the conditions of NOCs as discussed below:</p> <p>(i) Installation of water meters:-</p> <p>As per conditions of NOC, the units were required to install water meters to measure drawal of water from the</p>	<p>In Notified areas/blocks, Authorized Officers (Deputy Commissioners) are issuing NOCs as per guidelines of the Centre Ground Water Board/ Centre Ground Water Authority and compliance of conditions are also monitored by the said Authorized Officers.</p> <p>In Non-Notified area, CGWA is issuing NOC as per its guidelines in force, initially for 2 years after which compliance of conditions is checked before renewal of NOC for 3 years and 5 years subsequently. It is therefore requested that the para may be kindly settled /dropped.</p> <p>In Notified areas/blocks, Authorized Officers (Deputy Commissioners) are issuing NOCs as per guidelines of the CGWB/CGWA and compliance of conditions are also monitored by the said Authorized Officers.</p> <p>In Non-Notified area, CGWA is issuing NOC as per its guidelines in force, initially for 2 years after which compliance of conditions is checked before renewal of NOC for 3 years and 5 years</p>

<p>tubewells/borewells and maintain daily record of extraction of water to ascertain that the water was withdrawn within permissible limits.</p> <p>Audit observed that condition of installation of water meters to measure the quantum of daily extraction of ground water was not mentioned in the NOC of 12 out of 30 units. Further, physical verification of the sites revealed that water meters were not installed by 23 units out of 30 units test-checked (details of cases given in Appendix 3.14). Three units (Chandrawati Medical Centre, Karnal, Ajay Enerprises Private Ltd., Charmwood, Surajkund Road Faridabad and Surya Boards, Kullan (Fatehabad).) had installed water meters but log books for recording daily extraction of water were not maintained. Therefore, actual quantum of drawal of water could not be compared with permissible limits. Only two ((i) Adesh Haryana University, Mohri (Kurukshetra) and (ii) Miri Piri Institute of Medical Science and Research, Shahbad (Kurukshetra).) units of Kurukshetra district were maintaining log books and actual quantum of water withdrawal was within the permissible limits. In two units (Urban Estate Sector-1, Pehowa (Kurukshetra) and Vedic Education Society, Chandaliya Narnaul (Mahendergarh)), installation of tubewells was under process.</p> <p>Non-installation of water meters and non-maintenance of log books is fraught with the risk of excess extraction of ground water by units.</p> <p>(ii) Irregularities in installation of tubewells:-</p> <p>Terms and conditions of NOCs stipulated the number of tubewells to be installed by the units with the specification of diameter of the wells and capacity of the pumps in each case.</p> <p>Physical verification of the sites revealed that three* units had constructed 11 tubewells as against the permissible limit of five tubewells. Further, diameter of 17 tubewells in respect of eight units was more than the permissible limits. Capacity of pumps of 16 tubewells in respect of eight units was more than the permissible limits (Appendix 3.15)</p> <table><tr><th>Sr. No.</th><th>Name of Unit</th><th>No. of to be c</th></tr><tr><td>1</td><td>R.C Sood and Co. Private limited, Surajkund Road, Faridabad</td><td>2</td></tr><tr><td>2</td><td>RPS Infrastructure Ector 88, Faridabad</td><td>1</td></tr><tr><td>3</td><td>National Institute of Immunology, Bhankari (Faridaba</td><td>2</td></tr><tr><td></td><td>Total</td><td>5</td></tr></table> <p>The position shows that the water was being withdrawn in</p>	Sr. No.	Name of Unit	No. of to be c	1	R.C Sood and Co. Private limited, Surajkund Road, Faridabad	2	2	RPS Infrastructure Ector 88, Faridabad	1	3	National Institute of Immunology, Bhankari (Faridaba	2		Total	5	<p>subsequently. It is therefore requested that the para may be kindly settled /dropped.</p> <p>In Notified areas/blocks, Authorized Officers (Deputy Commissioners) are issuing NOCs as per guidelines of the CGWB/CGWA and compliance of conditions are also monitored by the said Authorized Officers.</p> <p>In Non-Notified area, CGWA is issuing NOC as per its guidelines in force, initially for 2 years after which compliance of conditions is checked before renewal of NOC for 3 years and 5 years subsequently. It is therefore requested that the para may be kindly settled /dropped.</p> <p>At the time of renewal, compliance of conditions as laid down in NOC is checked before renewal by CGWB/CGWA.</p> <p>In Non-Notified area:</p> <p>NOC for industries is issued by the CGWB/CGWA and compliance of conditions of NOC is also monitored by them as per their guidelines for installation of piezometer.</p> <p>In Notified Area:</p> <p>Deputy Commissioners are authorized by CGWA for permission of drinking and domestic water requirement and for action on non-complying units. It is therefore requested that the para may be kindly settled /dropped.</p>
Sr. No.	Name of Unit	No. of to be c														
1	R.C Sood and Co. Private limited, Surajkund Road, Faridabad	2														
2	RPS Infrastructure Ector 88, Faridabad	1														
3	National Institute of Immunology, Bhankari (Faridaba	2														
	Total	5														

<p>excess of permissible limits by these units.</p> <p>(iii) Installation of piezometers and their monitoring:-</p> <p>As per guidelines of CGWA, piezometers are required to be installed by the individual units for measuring the ground water level by lowering the tape/sounder or automatic water measuring (AWLR) equipment. The measurement of water level in piezometer should be taken, only after the pumping from the surrounding tubewells has been stopped for about four to six hours. All the details regarding coordinates, reduced level (with respect to mean level), depth, zone tapped and assembly lowered should be provided for bringing the piezometer into the National Hydrograph Monitoring System of Central Ground Water Board for its validation. Audit observed that condition of installation of piezometers was not imposed in NOCs by the Authorized Officers in respect of 28 units. Though the condition of installation of piezometers was imposed in respect of remaining two units, (i.e. Police Lines Housing Society, Karnal and Kalpana Chawla Medical College, Karnal) yet the piezometers were not installed by these units even after a lapse of more than two years of issue of NOCs which hampered the monitoring of ground water levels.</p> <p>(iv) Construction and maintenance of RWHs :-</p> <p>As per terms and conditions of NOCs, the units were required to undertake artificial recharge to ground water through RWHs in the premises within 45 days of issuance of NOCs and confirm the construction of RWHs to the Authorized Officer for verification. Physical verification of the sites revealed that ten ((i) OMEX Limited, Sector-86, Faridabad, (ii) M/s Maan Feeds Private Limited, Sector 25, Faridabad (iii) Mohan Rishi School, Bhud Colony, Sector 25, Faridabad (iv) Central Division 1, CPWD, NH-IV, Faridabad (v) Kasturba Gandhi Balika Vidyalaya, Jamalpur Shekhan (Fatehabad) (vi) Government High School, Hederwala (Fatehabad) (vii) ShamshanGhat, Kullan (Fatehabad) (viii) Surya Boards, Kullan (Fatehabad) (ix) Government Primary School, Jabtewala (Fatehabad) and (x) Government Primary School, Guru Jambeswar DhaniIndochai (Fatehabad)) units had not constructed RWHs for artificial recharge to ground water as per terms and conditions of the NOCs. In six units, RWHs were not properly maintained as can be seen from following photographs:</p> <p>As is evident from above photographs, the structures were muddy/water logged and filled with garbage, plastic bottles, grass/bushes, etc. which hampers the seepage of rain water through RWHs for augmentation of ground</p>	<p>At the time of renewal, compliance of condition of construction of Rain Water harvesting is monitored by the Authorised Officers (Deputy Commissioners- concerned) as per guideline of CGWA for RWH. It is therefore requested that the para may be kindly settled /dropped.</p>
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	water level in the area. Thus, monitoring of the compliance of conditions contained in the NOCs was neither being done by the GWC nor by district administration.	
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After hearing the departmental representatives, especially the statement that the Cabinet has already approved the transfer of the Ground Water Cell from Agriculture Department to Irrigation Department, the Committee has decided to defer the matter till the completion of the formalities of the transfer and also desired that necessary formalities be completed at the earliest possible and thereafter afresh reply be submitted to the Committee by the Irrigation department for consideration of the Committee.

FOOD, CIVIL SUPPLIES AND COMSUMER AFFAIRS DEPARTMENT

[14] 3.3 Extra burden of interest:

Delay in raising claims for differential amount between final and provisional procurement incidental charges from FCI led to avoidable interest burden of Rs.7.88 crore on State exchequer.

Food, Civil Supplies and Consumer Affairs (FCS&CA) Department, Haryana procures wheat and paddy every year on behalf of Food Corporation of India (FCI) from the farmers at Minimum Support Price (MSP) and delivers (Custom Milled Rice (CMR) is delivered after milling of paddy from the millers) the same to FCI. The expenditure incurred by the Department during the process of procurement is paid by the FCI as 'procurement incidental charges (Administrative charges, cost of gunny bags, transportation, custody and maintenance charges and interest charges) on the basis of provisional rates decided by Government of India (GoI) before the commencement of procurement season. GoI subsequently declares final rates of incidental charges on the basis of actual expenditure incurred on procurement operations. As the procurement of wheat and paddy is made by availing cash credit limit from the State Bank of India, it is in the financial interest of the Department to lodge its claims with FCI and get reimbursements on the differential rates as early as they become due for minimizing interest burden on availed cash credits.

The GoI declared final rates for procurement incidental charges on the basis of actual expenditure incurred by the State Government/Agencies on procurement activity, for Kharif Marketing Season (KMS) 2009-10, 2010-11 and 2011-12 in March 2015 and June 2015 and for Rabi Marketing Season (RMS) 2009-10, 2010-11 and 2011-12 in January 2016, March 2016 and May 2016 respectively.

During the audit of the FCS&CA Department, it was seen that nine (i) Ambala, (ii) Hisar, (iii) Jind, (iv) Kaithal, (v) Karnal, (vi) Kurukshetra, (vii) Panipat, (viii) Sonapat and (ix) Yamunanagar) test checked field offices of the Department raised bills for the differential claims of final and provisional incidentals from the FCI with a delay (After allowing 30 days' time for processing claims) of up to 979 days after declaration of final rates by the GoI for both RMS and KMS as detailed in **Table 3.1**.

Table 3.1: Detail of delay in raising differential claims of final and provisional incidentals:

Range of delay (in days)	Number of bills	Amount of bills (Rs. in crore)	Interest liability (Rs. in crore)
1-100	13	15.45	0.27
101-300	15	19.45	1.09
301-500	6	10.65	1.18
501-800	4	4.98	0.94
above 800	3	15.78	4.40
Total	41	66.31	7.88*

*(Interest liability has been worked out at the minimum annual rate of interest applicable on availing cash credit from State Bank of India).

As seen from above data, 77 *per cent* of claims were submitted with delay of more than 100 days. DFSC, Kurukshetra raised the differential bills of ` 15.78 crore for KMS 2009-12 as late as in December 2017, that is after 32 months of declaration of the final rates by Gol, with consequent interest burden of ` 4.40 crore. Out of total ` 66.31 crore realisable from FCI ` 50.53 crore had been received and ` 15.78 crore was yet to be received (March 2018). Audit further observed that there was no monitoring mechanism in the Department for ensuring timely raising of bills.

Delay in raising of claims for differentials of incidentals from FCI resulted in increased interest burden of Rs.7.88 crore (up to December 2017) on State exchequer in the nine test checked offices. Department may extend this examination in other offices for identifying similar instances of delayed claims.

The matter was referred (March 2018) to State Government and further reminder was issued in May 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:-

In this regard, it is submitted that the department raised bills as per provisional rates fixed by the Govt. of India from FCI time to time. Thereafter, the Govt. of India fixed Final rates of incidentals in view of actual expenses made by various procurement agencies of the State. After receipt of Final rate from Govt. of India, claims of the concerned Circle offices were sent to Food Corporation of India. The final rates of KMS 2009-10 to 2011-12 were received from Govt. of India during March 2015 to June 2015 and similarly final rates of RMS 2009-10 to 2011-12 were received during January 2016 to May 2016. In this connection, it is to clarify that the procurement season of Wheat was started w.e.f 1st April to 31st May. During this period all the staff of circle office and field offices remained busy in the procurement work. Therefore, the claims could not prepared in time. Moreover, all of these claim needs to be prepared on the basis of the previous documents. Therefore, the delay for claiming final rates from FCI during RMS mainly district Ambala, Yamunanagar, Kaithal, Sonipat, Hisar and Jind was inadvertently upto 3-6 months, whereas the district Panipat, Kurukshetra and Karnal has delayed upto 2 years. So far as the delay for claiming final rates from FCI during KMS mainly district Ambala and Yamunanagar has delayed upto 6 months to 1 year, whereas the district Jind, Hisar, Karnal, Kaithal and Kurukshetra has delayed more upto 2 to 3 years.

However, disciplinary action against the erring officials/officers concerned is being initiated, final results of which will be intimated to the PAC. Hence, the keeping in view of the para may kindly be dropped.

The Committee has viewed it very serious that delay in raising of claims for differentials of incidentals from FCI resulted in increased interest burden of Rs.7.88 crore in only 9 test checked offices only upto 2017 on the State exchequer. The Committee has desired to know as to what steps have been taken for improvement during the last 3 years in this regard. A detailed report be submitted to the Committee within a month.

The Committee has further desired that responsibility be fixed of the erring officers/officials for not raising the claims for differentials of incidentals from the FCI and thereby increased the interest burden on the State exchequer and action taken report be submitted to the Committee within a period of one month.

[15] 3.4 Loss due to suspected misappropriation of paddy:

Registration of millers for custom milling rice without assessing their financial and technical capabilities and without obtaining requisite guarantees and third party sureties caused a loss of Rs.24.04 crore to the State exchequer as 14,904 Metric Tonne (MT) paddy was suspected to be misappropriated by two rice millers in connivance with officials of the Department and Haryana Agro Industries Corporation Limited.

The State Government issued guidelines for the Kharif Marketing Seasons of 2014 and 2015, according to which the District Food Civil Supplies and Consumer Affairs Controllers (DFSCs) were authorised to issue provisional registration certificates to rice millers for custom milling of paddy to be procured by Government Agencies. The certificate was to be issued after assessing financial and technical qualification of the miller on the basis of income tax returns for the last five years, capacity of rice mill, connected electric load of the mill, documents for ownership or lease, etc. The policy guidelines also defined the amount of guarantees and sureties to be obtained and maximum limit of paddy to be allotted to each category of rice mill as under: -

Sr. No	Particulars	In case the miller was owner of the mill	In case the miller had hired mill on lease
1.	Maximum allotment of paddy to miller	KMS 2014: 3000 MT to 6000 MT KMS 2015: 4000 MT to 7000 MT (as per milling capacity)	KMS 2014: 3000 MT KMS 2015: 5000 MT
2.	Guarantee to be obtained from miller	Cheques of Rs.50 lakh/tonne/hour milling capacity besides two thirdparty sureties of Arhtiaof the same mandi	Cheques of Rs.50 lakh/tonne/ hour milling capacity besides two third party sureties of Arhtia of the same mandi

(A) The DFSC Fatehabad issued a registration certificate on 7 October 2014 to M/s Shree Shivaji Foods, Chander Kalan, Fatehabad (Miller-A) with two metric tonne per hour capacity on the basis of single income tax return for the year 2013-14 filed by the proprietor on 6 October 2014 showing his income for the year 2013-14 as Rs.1.66 lakh. The income tax returns for the preceding four years prior to 2013-14 were, however, not obtained. Requisite guarantee of Rs. one crore and third party sureties were also not obtained. The Miller-A had taken the rice mill for custom rice milling on lease for next ten years on 1st September 2014. An agreement was entered into between DFSC, Fatehabad and the Miller-A on 31st October 2014 for issuing approximately 3,000 MT paddy to the miller for custom milling. According to terms and conditions prescribed in the guidelines, 67 *per cent* of the total paddy was to be delivered to FCI as custom milled rice. The Inspector, Food and Supplies, Fatehabad released 10,782.24 MT paddy (November 2014) to the Miller-A, which was much in excess of permissible limits, for supplying 7,224.10 MT (67 *per cent*) custom milled rice (CMR) to the department by 31st March

2015(November 2014: 15 *per cent*, December 2014: 20 *per cent*, January 2015: 20 *per cent*, February 2015: 25 *per cent*, March 2015 : 20 *per cent*). But the miller supplied only 162 MT (2.24 *per cent*) CMR up to 15 December 2014. The officials of Food and Supplies Department conducted physical verification in December 2014 and found 8,600 MT of paddy short in the premises of the rice mill and lodged an FIR on 17 December 2014. Final shortage of 8746.76 MT paddy valuing Rs.13.83 crore was calculated by the Department. Out of this, Rs.46.58 lakh were recovered from the miller by forfeiting security, auction of residual material and withholding bill payment. Net loss to the State Government was Rs.3.37 crore (Rs.13.83 crore (value of shortage) - Rs.5.07 lakh (Recovery through FDR) - Rs.8.23 lakh (Recovery by auction) - Rs.33.28 lakh (Amount withheld of Arhtia).

(B) In another case, the DFSC, Ambala registered a miller M/S Shiv Shankar Rice Mill, Naraingarh (Miller B) in October 2015 with 4 MT/hour capacity for the KMS 2015 on the basis of PAN application of the proprietor which implies that no income tax return was filed by him till October 2015. The technical capacity of the miller was not got verified from the District Industries Centre, Ambala. No guarantee or third party surety was obtained. Despite the fact that miller was a lessee, he was shown as owner of the mill. The Haryana Agro Industries Corporation (HAIC) allotted 7,492.65 MT of paddy to the miller against entitlement of 5,000 MT during October and November 2015. The CMR (5,020.08 MT) was to be delivered by 31st March 2016(November 2015: 20 *per cent*, December 2015: 20 *per cent*, January 2016: 20 *per cent*, February 2016: 25 *per cent*, March 2016 : 15 *per cent*). But the miller supplied only 27 MT (0.54 *per cent*) CMR up to 25 December 2015. Thereafter a special physical verification of premises of rice millers was carried out (25 December 2015) by the Department and 6,157.48 MT of paddy valuing Rs.10.45 crore was found short. An FIR was lodged (26 December 2015) against the miller for misappropriation of paddy worth Rs. 10.67 crore including cost of gunny bales, paddy covers and wooden crates. The police investigation revealed (November 2016) that the documents submitted by the owner of the rice mill for identity (driving licence and voter card) were found to be non-genuine.

The Director, Food, Civil Supplies and Consumer Affairs replied (March 2018) that defaulting officers/officials (In respect of Fatehabad District, a District Food & Supplies Controller, a District Food and Supplies Officer, an Assistant Food & Supplies Officer, two Inspectors and a Sub Inspector; In respect of Ambala District - two District Managers of HAIC).had been charge sheeted (September 2016 & January 2017) for excess allotment of paddy and non-pursuance of delivery with the miller.

The Managing Director, HAIC also stated (March 2018) that the concerned District Managers had been charge sheeted and have been held guilty (July 2017) by the Inquiry Officer. However, no action had been initiated against DFSCs for registering financially and technically ineligible millers.

Non-compliance of provisions of Government guidelines for registering millers after assessing their financial and technical qualifications and allotment of paddy to millers in excess of their limits by the Department caused a loss of Rs.24.04 crore to the State exchequer. The entire amount was yet to be recovered (July 2018).

The matter was referred (May 2018) to State Government and further reminder was issued in July 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:-

(A) During Kharif Season 2014-15 M/s Shiva Ji Foods Tohana was allotted 71165 quintals of paddy from tohana PR centre procured through BCPA by Sh Satpal Singla, IFS and Sh Kuldeep Kumar Inspector transferred 31794 quintal paddy which was procured through BCPA from Dharsaul PR centre. The payments of above mentioned procured paddy was made to the BCPA on the basis of bills verified by the inspectors . The details which is as under:-

Bags	308064
Weight	107822.40
Value of paddy	150951360
Market Fees	3019027
HDRF Fees	3019027
Total	156989414
Amount of Dami	3773784
Amount of Labour	1909997
Commission	33887
Total amount	162707082

After this Sh. Satpal Singla, IFS was asked to provide miller wise figures of paddy but after non providing the figures by the inspector Sh LekhRaj AFSSO, alongwith his subordinate officials conducted the physical verification of M/s Shiva Ji Foods Chanderkalan. During the physical verification shortage was found. On this Sh. Lekhraj AFSSO contacted circle officers and after discussion he gave an application on dated 16-12-2014 to take legal action against Sh. SatPal Singla, IFS and prop. of the rice mill Sh Harpreet Singh S.o Sh Gurdev Singh resident of village Chotian Distirt Sangrur Punjab. Station incharge on 17.12.2014 lodged an FIR No.349 dated 17.12.2014 in Police station Sadar Tohana. On 20.01.2015 as per orders of worthy Deputy Commissioner Fatehabad the committee transferred 56708 bags 15069 quintal of paddy and 4890 bag 1923-35 quintal of rice to M/s Luxmi Rice mill. M/s Luxmi rice mill. Jakhal delivered the entire Custom Milled Rice to FCI and Department received the payment of rice delivered from FCI. As per report an amount of Rs.33,28,209/- was recovered .

On found guilty during police inquiry on dated 23.02.2015, the chalan was produced in the Hon'ble court against Sh SatPal Singla. Chalan was produced against Sh Ashwani Kumar, Sh Raj pal Jai Naryana, Sh Om Parkash, Sh Bharat Bhusan, Sh Tersam Singh Arthias and Sh Dalbir Singh auction recorder and Market Committee tohana. Sh Kuldeep Singh Inspector Food and Supplies who was found guilty in the police investigation against whom chalan was produced in the Hon'ble District court. Sh. Jagdish Rai (Singla Trading Company), Sh Anil baldeva commission agent Dharsul Mandi, and Sh. Rajinder Kumar mushi of the concerned rice miller who was arrested by the State Crime Branch Panchkula. Bail application was rejected by the Hon'ble High court on dated 03-12-2015 against Sh. Harpeet Singh proprietor of the concerned mill. As per latest

information the case no PC/3/2015 filed in the Additional District Session Judge Fatehabad against M/s Shivaji Foods Chander Kalan. The next date of hearing of this case is 05-01-2021 for the witness of the accused. Department has charge sheeted concerned DFSC/DFSO, under rule 7 vide letter no 01/110/2016-1FS dated 21.09.2018 and AFSO was charge sheeted under rule 7 vide letter no. 1E(111)-2016/18748 dated 02.09.2016 and IFS was chargesheeted vide letter no. 1E(111)-2016/18741-43 dated 02.9.2016 and SIFS was chargesheeted under rule 7 vide letter no. 1E(111)-2016/18746 dated 02.09.2016 Effort are being by the department to recover the loss from the defaulter miller .

(B) Sh Anil Kumar, then District Food and Supplies Controller and Sh Parvesh Kappor Dealing Assistant, Sh. Ram phal, Inspector(now retired as AFSO) allotted the paddy to M/s Shiv Shankar Rice mill, Naraingarh District Ambala. During kharif year 2015-16 M/s Shiv Shankar Rice Mill was registered for doing the CMR work. On registration certificate signature of Sh. Ramphal, IFS (now retired AFSO) are available. The photocopy of letter sent by Sh Anil Kumar, the then DFSC and Sh Parvesh Kapoor, Accountant sent to District Industry Centre (DIC) regarding evaluation of capacity of the miller. On the basis of record Sh.Anil Kumar DFSC Ambala was charge sheet under Rule 7 mentioning that while registering M/s Shiv Shankar Rice mill during KMS 2015-16 he fully violated the provisions of milling policy and that the mill registered. The mill was allotted to HAIC for milling work. This mill was lease mill but this mill was shown owner mill that is why the limit of paddy allotment to this mill was increased and guarantee of two operational rice mill could not be taken. During Physical verification a quantity of 6157.48 ton of paddy valuing Rs.10.45 crore was found missing which is a serious irregularity.

As per information received from HAIC, it is to inform you that M/s Shiv Shankar Rice Mill, Badhauli was allotted to HAIC by the District Milling Committee for the KMS 2015-16 for milling work of paddy and delivery of CMR to the FCI on behalf of HAIC. As per the policy of the State Government a quantity of 7492.65 MT paddy was allotted to M/s Shiv Shankar Rice Mill Naraingarh District Ambala for its milling and delivery of CMR to FCI. The party had delivered only 27 MT CMR to FCI. HAIC's officers/officials carried out the Physical verification and thereafter the State Government Constituted various teams to carry out the physical verification of paddy stock lying with the rice millers for its milling. The Physical verification team carried out the physical verification of paddy stock lying in the premises of M/s Shiv Shankar Rice Mill, Naraingarh District Ambala and 6157.48 MT paddy worth Rs.10-67 crore was found short. Accordingly an FIR No 0344 dated 26.12.2015 was got registered with the Police Station , Naraingarh District Ambala for misappropriation of paddy stock. The Police authorities had taken the custody of the balance quantity of 1293.32 MT paddy, 1.05 MT rice and 11 Number gunny bales lying in the premises of the moler. The HAIC had filed the application in the court at Naraingarh on 29.02.2016 for taking the said paddy and other articles on superdari. A per the orders of the court, HAIC had taken the superdari of 1293-32 MT paddy, 1.05 MT rice and 11 Number gunny bales. HAIC had sold through auction 1293-32 MT paddy, 1.05 MT rice and realized an amount of Rs. 1,33,15,087/-(Rupees One Core thirty three lacs fifteen thousand and eighty seven only) . The police authorities investigated the FIR No.0344

dated 26.12.2015 and put the challan in the Hon'ble Court at Nariangarh District Ambala for trial on 26.08.2019. The regular departmental enquires have been initiated against Shri Anoop Gachi, the then DI and Sh Hardeep Singh, the then DI and pending for decision by the competent Authority. Besides above, HAIC had also appointed arbitrator to recover the cost of pending CMR amounting to Rs.18,20,46,973/- from the miller. The Arbitrator had announced the arbitration award on 29-08-2019 in favour of HAIC for Rs.14,00,00,000/- partially and accordingly HAIC had filed the application for modification of arbitration award in Hon'ble Additional District & Session Court at Ambala and the same is pending in court for 25.01.2021.

The defaulter rice millers of pervious years who could deliver the entire custom Milled Rice to the FCI the property of that miller attached with the department. FIR have lodged against all the defaulter miller and recovery cases have been filed against the defaulter millers. No paddy for milling has been given to the defaulter millers.

The Committee has viewed it very serious that non-compliance of the provisions of Government guidelines for the registration of the millers after assessing their financial and technical qualifications and allotment of paddy to these two millers in excess of their limits by the department knowingly and purposely caused a loss of Rs.24.04 crore to the State exchequer. The Committee has, therefore, desired that strict action be taken against the erring officers/officials and action taken report be submitted to the Committee within a period of one month.

[16] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for

the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 per cent) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)										
Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88
2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13

	Development (2217)	2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area Development (2705)	2015-16	21	212.59	15	102.08	13	100.51	2	1.57
		2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

A sum of Rs.2.19,10,000/- (Rs Two crore nineteen lac ten thousand only) was allocated by the State Government for construction of office building of District Consumer Disputes Redressal Forum, Kaithal during the period 2012-2014. Out of which the Utilization certificate of Rs.218.86 lac has received from the office of Haryana Police Housing Corporation, Panchkula vide their letter No. HPHC/Accts./5838 dated 22.04.2020.

It is made clear that out of the total amount of Rs219.10 lacs released by the State of Haryana a sum of Rs 53,20,000/- have been sanctioned and released by the Govt. of India in the account of State Govt vide their No.4 (1)2012-CPU 1524 dated March, 2014 for construction of office building of District Consumer Disputes Redressal For a in the State of Haryana. The said amount was adjusted vide memo No.13/31/2014-3FS dated 17.11.2017 in the funds already allocated

by the State Government for construction of office building of DCF, Kaithal (Rs 219.10 lacs) and accordingly the utilization certificate of Rs.53,20,000/-has already been sent to the Govt. of India through of Addl. Chief Secretary to Govt. Haryana, Food, Civil Supplies & Consumer Affairs Department vide this Commission's letter No. 2622/SCDRC/Acctt./2017 dated 24.11.2017.

The U.C of Rs.165.90 lacs (Rs.219.10 lac-Rs.53.20 lac) has been sent to the Account General (A&E) Haryana vide this Commission's letter No.1375/SCDRC/Acctt./2020 dated 25.09.2020 for their account.

Further a sum of Rs.1.41 Crore was allotted by the State Government for construction of office building of District Consumer Disputes Redressal Forum, Rohtak and the same has been utilized by the Haryana police Housing Corporation. Panchkula as intimated by them vide their letter No.HPHC/RTK/20/3723 dated 28.10.2020. Further, intimated that the Utilization Certificate of Rs.55.83 lacs has already been sent to the Accountant General (A&E) Haryana vide letter No.1375/SCDRC/Acctt./2020 dated 25.02.2020 and the remaining UC Rs.0.86 Crore has also been sent to the A.G.Haryana(A&E) vide letter no.1919/SCDRC/Acctt. dated 28.12.2020 for adjustment in their account. Therefore, the para may kindly be dropped.

Confed:-

The UC amount to Rs.147.19 Crores received from Confed vide letter no. nfed/Acctts/799 dated 06.05.2020 is enclosed with request to drop the para.

The Committee has desired that the same be reconciled in the office of Principal Accountant General (A & E), Haryana and thereafter report be submitted to the Committee for consideration.

HEALTH DEPARTMENT

[17] 3.6.2.3 Award of rate contract to ineligible firms:

Tender documents prescribed that manufacturers must have manufactured and supplied a similar model quoted in each item of the Schedule of Requirements (SOR) either himself or through any other authorized dealer to the extent of 100 *per cent* quantities mentioned in it in the past 24 months or 50 *per cent* quantities in past 12 months to Government or Private Tertiary Care Hospitals from the date of closure of tender date. Further, products were to comply with required quality certifications such as USFDA (United States Food and Drug Administration), CE certified (European Union), CE compliant, BIS (Bureau of Indian Standards), etc. on case-to-case basis as per requirement.

(a) HMSCL invited bids (December 2016) for purchase of five Elevating Pedestal Autopsy Tables. Only one firm of Panchkula was considered technically qualified and rate contract was awarded in October 2017 at the rate of ` 6.37 lakh per unit (inclusive taxes). Further, repeat order of eight such equipment was given in May 2018 and value of total supply orders for 13 tables was ` 82.81 lakh.

Audit, however, observed that as per technical specifications, width of Autopsy Table was 85 cm with stainless steel headrest but as per bid submitted by the firm, width was 30" (i.e. 76 cm) with wooden headrest. The firm had not even submitted documentary evidence in support of having supplied Autopsy Tables in other hospitals as per requirement of tender. Thus, the firm was technically not eligible and as such the contract was awarded to ineligible firm.

The department in its written reply stated as under:-

Reply (A)

This case is related to Purchase of Elevating Pedestal Autopsy Table. In this regards, reply is submitted as under

1. Tender was published for arranging the rate contract of 5 nos of Elevating Pedestal Autopsy Table on the technical specifications provided by the DGHS, Haryana. As per tender's terms and conditions, the bidder must have supplied 5 nos elevating pedestal autopsy table between 30.12.2014 and 29.12.2016. The participating bidder i.e. M/s Sri Sri Enterprises had submitted supply orders of 5 nos of similar model issued by different Government Corporations/ Institutes which is attached at (Placed at Flag/3).

The installations against these supply orders were verified telephonically and were found satisfactory. However, the pending installation report against these supply orders is attached (Placed at Flag/4).

2. As per technical specifications, width of Autopsy Table should have been 85 cm with stainless steel headrest. But as per observation of Audit, the bid submitted by M/s Sri Sri Enterprises, the width of quoted Model (SP 200 DELUX) was 30" (i.e. 76 cm) with wooden headrest. In this regard, it is submitted that the width of the quoted model i.e. SP 200 DELUX was 35" approximately which was

clearly mentioned in the catalogue submitted by the bidder in their bid (Placed at Flag/5).

3. Moreover, the observation of audit was also noticed by technical committee in their meeting on dated-27.01.2017. The same was clarified by the bidder vide their reply dated-28.06.2017 (Placed at Flag/6) and hence was considered as per DNIT.

Furthermore, the inspection report of all supplied Elevating Pedestal Autopsy Table is attached at (Placed at Flag/7) and is found to be as per DNIT.

Keeping in view, the above mentioned facts, it is requested to settle the Para.

The Committee has desired that the whole matter be got re-inquired into thoroughly and action taken report be submitted to the Committee within a period of one month.

[18] 3.6.2.5 Purchase of medicines from blacklisted firms:

As per paragraph 1.5 of Drug Purchase Policy 2015, bidders were not eligible to submit the bids for the product/ products for which the firm/ company had been blacklisted/ debarred by Government of Haryana or by any other State/Central Government organization during the period of debarment. Scrutiny of records revealed that HMSCL purchased medicines worth Rs.42.94 lakh from two blacklisted firms (Appendix 3.17).

HMSCL stated (May 2018) that if any firm is debarred by any other organization after issuance of RC by it, it does not have any impact on the RC. The reply is not tenable as the firms listed in the Appendix were blacklisted by other States before entering into the RC by HMSCL.

HMSCL should ensure a more thorough verification of status of suppliers from website of other medical corporations/ departments to ensure the status of firms.

The department in its written reply stated as under:-

As per Para 1.5 of Drug Purchase Policy 2015, bidders are not eligible to submit the bids for the product/products for which the firm/company was blacklisted/debarred by Govt. of Haryana or by any other State or Central Government's organization, during the period of blacklisting/debarring. However, if any firm becomes debarred in any other organization once they have been issued a rate contract with HMSCL, then, it makes no impact on the rate contract of HMSCL, since tender conditions of HMSCL are silent in this regard.

As for as purchase of medicines from M/s Medipol Pharmaceuticals Pvt. Ltd. during blacklisting period is concerned, it is submitted that the said Firm participated in the tender no-HMSCL/Tender/2015-16/3-4-A-01 dated 04.11.2015 (Flag-1) and submitted an affidavit dated 28.12.2015 regarding blacklisting along with other documents. This firm was blacklisted by BMSICL w.e.f. 06.04.2015 (Flag-2). However, the Hon'ble Patna High Court quashed the said orders on dated 03.12.2015. As such, the firm was not blacklisted on the day of submission of affidavit regarding blacklisting (Flag-3). Even the RC for Dicylamine oral solution 10 mg was issued to the firm on dated 11.08.2016 (Flag-4), during the period when it was not blacklisted by BMSICL as the Firm was not blacklisted in

the period between 03.12.2015 to 04.10.2016 by BMSICL. HMSCL could not reject the bid of the said bidder as that could have amounted to contempt of orders of Hon'ble Courts.

Even the Zee Laboratories Ltd. was blacklisted by BMSICL vide order dated 16.09.2016 (Flag-5) i.e. long before documents including an affidavit for blacklisting were submitted by the Firm. Two RCs to the said Firm were issued on dated 19.08.2016 and 07.09.2016 i.e. during the period when the said Firm was not blacklisted by BMSICL (Flag-6).

Similarly, M/s Nestor Pharmaceuticals Ltd. was also blacklisted for Folic acid and Ferrous Sulphate tablet by HMSCL on dated 21.02.2017 (Flag-7) i.e. much before rate contract with the said Firm was signed by HMSCL on dated 01.08.2016 (Flag-8).

It is clear from the dates mentioned in the Audit memo that no new rate contract has been signed with the Firms M/s Zee Laboratories and Nestor Pharmaceuticals, since their blacklisting in the different States for the said items.

As per explanation given above, the Rate Contract was functional with the above firms so we kept on placing orders to the above firms as our policy doesn't stop us to do so.

Some States do have policy of cancellation of rate contract in case of debarring by some other state during the rate contract period but there is no policy in Haryana in this regard. However, as per clarification received from DS & D, Haryana vide memo no- 361/HR/RC/G-1/2013-2014 dated 16.03.2015, "in case a Firm is debarred by other State Government/ Institution/ Central Government, then, such debarring action has no impact on participation of such Firm in the tenders invited by Government of Haryana, unless any department desires to put a specific condition in a tender that "The Firms debarred by other State Government/Institution/Central Government would not be considered." It is also added that incorporating such condition in the tender has also his own implications, since good/ reputed Firms giving satisfactory performance in one state can be debarred/ blacklisted on account of several reasons by another state like non-depositing of performance security, not supplying material in time etc. In such cases, the condition referred above would deprive the state of competition from such Firm(s) (Flag-9).

The Purchase Policy 2018, modified vide Government Memo. No. 15/15/2006-6 HB-II dated 18.05.2018 under clause, "1.5 non conviction/ blacklisting (a) Firms should submit a non-conviction certificate issued by the State Drug Controller, to the effect that manufacture has not been convicted under Drugs and Cosmetics Act 1940 and no case/ proceeding is pending against the manufacturer in any Court of Law in India under the Drugs & Cosmetic Act. (b) Bidders are not eligible to submit the bids for the product/ products for which the firm/company has been blacklisted/ debarred during the period of blacklisting/ debarring by (i) Government of Haryana/ Corporation (ii) Any other State/ Central Government or Organisation due to quality failure of drugs/ Consumables or due to submission of false/ fake documents. (c). A bidder shall be debarred from participating if he has been convicted of offence- (i) Under Prevention of Corruption Act 1988; or (ii) the

Indian Penal code or any other law for the time being in force, for causing any loss of life or property or causing a threat to public health as part of execution of a public procurement contract (Flag-10)".

Though, online verification regarding blacklisting of Firms by States/ Corporations is usually done by HMSCL while processing the tender, the process would be made more judicious by preparing a checklist and fixing the accountability in this regard so that blacklisting of Firms by any State/ Corporation is not overlooked/missed.

Hence, Para may kindly be settled.

The Committee has desired that the matter be got inquired into thoroughly to fix the responsibility of the erring persons and action taken report be submitted to the Committee within a period of one month.

HOME AND ADMINISTRATION OF JUSTICE DEPARTMENT

[19] 3.7 Wasteful expenditure on pay and allowances:

The State Government failed to appoint Chairperson of the State Police Complaint Authority since August 2013, as a result of which the Authority remained non-functional and complaints against police personnel could not be disposed of. Expenditure of Rs.1.24 crore incurred on pay and allowances of staff posted therein has rendered wasteful.

The Haryana Police Act, 2007 (the Act) was notified in June, 2008 with the objective of providing an efficient, professional, effective, accountable, people friendly and responsive police. Section 59 of the Act provides for establishment of a State Police Complaint Authority (the Authority) within three months of the commencement of the Act and District Police Complaint Authority (DPCA) for each District as and when required. As per section 66 of the Act, the authority shall have all the powers of a civil court trying a suit under the Code of Civil procedure, 1908 including summoning/enforcing the attendance of witnesses and examining them on oath.

The Authority was to inquire into allegations of serious misconduct against police personnel such as incidents involving death, grievous hurt or rape in police custody, etc. The findings and recommendations of the Authority were required to be considered by the State Government for taking appropriate action.

Government set up the Authority and appointed a Chairperson in September 2010. The term of Chairperson expired in August 2013. Between September 2010 to August 2013, 410 complaints were received out of which 232 were disposed of, 96 did not pertain to the Authority and 82 were pending. The Act was amended (April 2014) to make the Authority a multimember entity. However, the Chairperson and members of the Authority were not appointed by Government as of July 2018. A State Level Committee was required to be constituted under Section 59 (2) (c) of the Act for proposing the names for appointment as Chairperson to the Chief Minister. This committee has also not been constituted. The Authority received 681 complaints since August 2013 but none of the complaints could be disposed of due to non-appointment of Chairperson/members of the Authority. Three persons, as against the sanctioned strength of 18 posts, remained posted in the Authority during the period from August 2013 to March 2018. An expenditure of Rs.1.24 crore was incurred on the pay and allowances of these employees during this period.

The Director General of Police, Haryana while accepting (November 2017) the facts, stated that complaints could not be disposed of as the complainants could not be given opportunity of personal hearing due to non-appointment of Chairperson. It was also added that the matter regarding appointment of the Chairperson of the Authority had been taken up with the Government during the period between August 2013 and June 2018 but the same was pending with the Government. Thus, the Chairperson had not been appointed for more than four years and the Authority remained non-functional.

As a result, legislative intent for setting up the Authority has been defeated and the Authority has not been able to fulfil its mandate. Further, the expenditure of ` 1.24 crore

incurred on pay and allowances of staff posted in the Authority has been rendered wasteful.

The matter was referred (March 2018) to the Government and further reminder was issued in May 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:-

In this regard it is submitted that, as per the direction of Hon'ble Supreme Court of India in the case of Parkash Singh and others V/s Union of India 2006, the Haryana Government amended its Police Act in 2007, Chapter VIII containing section 59-68 titled as "Police Accountability" of the Haryana Police Act 2007. Further, the matter of framing of the rules for appointment of Chairperson and Members of State Police Complaint Authority, Haryana were under consideration of Government and rules were notified as Haryana Police (appointment of Chairperson and Members of State Police complaint Authority rules, 2018 vide notification dated 07.12.2018. Due to this reason, Chairperson and members of the State Police Complaint Authority could not be appointed during the period from 16.08.2013 to 28.02.2019. Therefore, decision of all the complaints are pending.

With regard to the above, the expenditure of Rs.1.24 crore incurred by the State Police Complaint Authority pertain to salary and office expenditure for smooth functioning of this authority. No. irregularities have been committed/reported in this regard.

It is, therefore requested that this para may be dropped.

The Committee has desired that pragmatic efforts be made to make the Police Complaint Authority functional so as to take up the pending complaints without any further delay. The Committee has also desired to know the status of the 681 pending complaints besides the 82 old complaints. The status report be submitted to the Committee at the earliest.

HOUSING DEPARTMENT (Haryana Housing Board)

[20] 3.8 **Avoidable expenditure on abandoned housing project:**

Commencement of construction of flats by Housing Board in Rohtak without obtaining consent of allottees for increased costs and ascertaining the viability of the project resulted in wasteful expenditure of Rs.8.98 crore on the project that was eventually abandoned.

The Board of Members (BOM), Housing Board Haryana (HBH) approved (April 2012) construction of 878 multi-storey flats at Jind Road, Rohtak. The HBH invited applications between March and April 2013 for registration alongwith 10 *per cent* of tentative cost of the flat, against which, 4,570 applications were received. The State Government accorded Administrative approval of Rs.151 crore in May 2013 for construction of these flats. Draw of lots was held in November 2013 and demand letters were issued to all the successful applicants for depositing 15 *per cent* of tentative cost of the flat.

Tenders for construction of all the 686 Type A, B and C flats (except 192 EWS flats) were invited between February and June 2014 by dividing the flats into 11 groups for total estimated amount of Rs.170.97 crore. However, the works were not awarded due to non-receipt of environment clearance which was received in March 2015. In the meanwhile, on the basis of architectural drawings technically approved by the Director General, Town and Country Planning Department, the HBH increased (March 2015) the cost of flats due to increase in the covered area of Type A, B and C flats, provision for stilt parking in all categories and interest on land cost. The revision in the cost of EWS flats was kept pending. However, the allottees started losing interest in the project by May 2015 as out of 686 allottees of 'A' 'B' & 'C' category, 173 had surrendered their flats and 48 allottees failed to deposit the 15 *per cent* amount. The HBH re-invited applications for surrendered flats with revised tentative cost during March 2015. In response, only six applications were received. This indicated that there was lack of adequate demand for the flats.

The Chief Engineer, HBH without obtaining the consent of allottees for the increase in cost of flats, approved (September 2015) the construction of 428 flats. The EE, HBH, Rohtak awarded 11 works for construction of 428 flats for agreement amount of Rs.120.56 crore in September - October 2015 against the tenders received in February and June 2014. However, the Minister, Housing ordered (May 2016) to stop the work at site and directed to intimate the allottees regarding revised cost of the flats. Accordingly, the remaining allottees were requested (November 2016) to give their consent for the revised cost. In response, 177 more allottees requested for refund. By December 2016, only 182 allottees remained out of the 686 original allottees. Chief Administrator, HBH decided (December 2016) to refund the deposits of withdrawing allottees with interest at the rate of 5.5 *per cent* per annum. The BOM decided to close the project (October 2017) and thereafter the EE foreclosed all the eleven agreements in January 2018. An expenditure of Rs.8.98 crore had been incurred on partially constructed structure that was eventually abandoned.

The Chief Administrator, HBH intimated (November 2018) that the decision for starting construction of flats was taken in July 2015 on the deliberation that the brochure of the

scheme had the clause that allottees were bound to pay increased cost of flats due to arbitration/court awards or levy of taxes by the Government. The reply is not tenable as the HBH had revised the cost of flats by increasing the covered area of flats, providing for stilt parking and interest on land cost. Further works were awarded despite knowing in May 2015 itself that 173 out of 686 allottees had already surrendered their flats. HBH should have sought the consent of allottees before awarding the work and incurring any expenditure.

Thus, as a result of taking up construction of flats without obtaining consent of allottees for the increased cost and without ascertaining the viability of the project, particularly in a scenario where applicants were continuously withdrawing their applications, there was wasteful expenditure of Rs.8.98 crore on the project which had to be abandoned eventually.

The Government may review the project for meaningful utilisation of structures.

The matter was referred (March 2018) to the State Government and further reminder was issued in May 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:-

The Board of Members approved the scheme for construction of 878 multi-storeyed flats at Jind Road, Rohtak vide agenda item No. 197.4 in its 197th meeting held on 20.04.2012. The State Government has accord the Administrative Approval to Rs. 151.00 Crore to take up the project vide Memo No. 9/10/13-1Hg dated 20.05.2013.

Accordingly registration of 878 Type-A, B & C flats floated w.e.f 20.03.2013 to 22.04.2013 detail is as under:-

Sr. No.	No & Type of flats	Tentative Price
1	48 Type-A	41.20 Lacs
2	126 Type-B	33.30 Lacs
3	512 Type-C	27.80 Lacs
4	192 EWS	8.30 Lacs

Against which 4570 applications were received. The tender for construction of 686 Type-A, B & C flats were approved during June, 2014 in eleven groups with a total estimated amount of Rs.120.56 crore. But work could not be started due to non approval of environment clearance which was received in March, 2015.

The Town & Country Planning Department approved the architectural drawings during March, 2015 with a provision of additional car parking space of 60 ECS (Equivalent Car Space) for EWS units. The original

planning of ground + three storeyed was revised to stilt + four storeyed to fulfill the condition of State Environment Impact Assessment Authority. By doing so provision of lift has also become mandatory. Considering all above mentioned facts, the revised tentative cost of flats was calculated 15 Type-A, 24 Type-B & 96 Type-C @ Rs.55.06 lacs, Rs.43.20 lacs and Rs.37.30 lacs respectively.

Meanwhile registered applicants started to surrender and requested for refund the deposited amount. Under these circumstances scheme was re-launched during 09.03.2015 to 08.04.2015 for 135 flats i.e. 15 Type-A, 24 flats Type-B and 96 flats Type-C with revised cost of Rs.55.00 lacs, Rs.43.20 lacs & Rs.37.30 lacs respectively but only six applications were received.

The decision for starting construction of flats was taken in July, 2015 deliberating that in the brochure of the scheme there is note that there was a special condition as note.

“The price mentioned above has been worked out on the basis of rough cost estimates. The price is tentative and subject to revision. After completion of construction of flats, the price will be worked out as per pricing policy of the Board on the basis of actual expenditure, and flats will be allotted/possession handed over at that price. The price thereafter may increase due to arbitration awards as and when awarded by the arbitration/by court or taxes levied by the Govt. The Board reserves the right to increase the amount of installments, reduce the period of recovery and make modification in covered area, etc.”

But the work was awarded to the contractor in September, 2015 after getting the environment clearance in March, 2015. In between due to recession in Real Estate market, the registered applicants started to surrender the flats. Under these circumstances, when the influx of cancellation of registration was on, in the review meeting under the chairmanship of Hon'ble Minister (Housing) on dated 18.05.2016, it was decided to temporary hold the project. In a subsequent meeting on 06.09.2016 under the chairmanship of Hon'ble Housing Minister, it was decided to start the work by taking into consideration the available applicants and complete minimum towers of each type.

This upward revision in cost led to further surrendering by the registered applicants. Again attempt was made to make project viable by reducing administrative charges from 15% to 7.5% and Serving & Ex-Defence Personnel of Haryana were also included in the scheme as per decision in a meeting held on 06.09.2016 under the chairmanship of Sh. Krishan Lal Panwar the then Minister Housing. The registration was once again floated w.e.f. 27.01.2017 to 26.02.2017 on that cost, detail of which is given as under:-

Sr. No.	No & Type of flats	Tentative Price
1	40 Type-A	46.40 Lacs
2	90 Type-B	36.90 Lacs
3	402 Type-C	31.50 Lacs

But no response was received.

Agenda Item No. 210.6 was placed before BOM meeting held on 06.11.2017 to consider and appraise regarding decision taken by the State Government during meeting held on 17.05.2017 to re-start the construction work of Multi storeyed flats in respect of Housing Project for Government Employees at Jind Road, Rohtak The matter was deliberated in detail. But at present only 6 Type-A, 30 Type-B & 95 Type-C applicants are left in this scheme. In this situation, it is not

economically wise to continue with the project. It was decided to close the project hence to fore-closing the contracts awarded to different contractors.

In the 216th meeting of BOM of HBH held on 15.05.2020 under Supplementary Agenda Item 216.1, the matter was deliberated in detail and it was felt that this project may be explored to be implemented under the “Deen Dayal Jan Awas Yojna” for affordable housing as laid down by department of Town and Country Planning.

As per decision in 216th BOM, now it is being proposed that 24 Type-A and 84 Type-B flats for which construction work was stopped will be restarted by Housing Board Haryana after inviting applications from general public. First preference will be given to Government employees who have earlier applied for flats as per first scheme advertised during 20 March, 2013 to 22 April, 2013.

On the remaining portion of land, 21 Type-A plots (153.75 sqm), 87 Type-B plots (135 sqm) and 103 Type-C plots (99 sqm) are proposed under “Deen Dayal Jan Awas Yojna”. Scheme will be launched after the approval of BOM and Government of Haryana.

So Housing Board Haryana is making sincere efforts since beginning to make the project successful by adopting different options to not only meet out the expenditure of Rs.8.98 crores already incurred but complete the whole project. Outcomes of the efforts will be informed after the launching of scheme after 4 months.

The Committee has desired that the commencement of the construction of flats by the Housing Board without obtaining the consent of allottees for increased costs and without ascertaining the viability of the project resulted in wasteful expenditure on the project which had to be abandoned eventually. The Committee has, therefore, desired as under:-

1. **The Government may explore the possibilities for meaningful utilization of the structures/project; and**
2. **Responsibilities be fixed of the erring officials/officers to take strict disciplinary action in the matter and action taken report be submitted to the Committee within a period of three months.**

**INDUSTRIES & COMMERCE DEPARTMENT
(Supplies & Disposal Department)**

[21] 3.9 Information Technology Audit of e-Procurement system:

The e-procurement data base introduced in the State was fraught with the risk of backened intervention due to non-segregation of duties between database administrator and system administrator. Supervisory review of access logs has not been conducted and remote log server has not been provided. The validation checks were inadequate resulting in providing insufficient time for bid submission, multiple registration of vendors, opening and withdrawal of bids after tender closure, capturing of invalid information etc. Audit trail was not maintained for tracking the history of transactions. The DS &D had not got implemented contract and catalogue management modules and purchase orders are not being generated on-line as envisaged.

Para No.	Audit/CAG Findings:	Department in its reply stated as under:-
3.9.1	<p>Introduction:</p> <p>The State Government introduced online tendering during the year 2008 by using e-tendering portal developed by National Informatics Centre (NIC). Subsequently, the Director, Supplies and Disposals, Haryana (D&SD) entered into an agreement with M/s Nextenders India Private Limited, the Managed Service Provider (MSP) in January 2014 for development, implementation and management of e-procurement portal with the objective of providing a unified end-to-end e-procurement solution to cover all procurement processes from preparation of indents/tenders to final payment of bills to the contractors and hosting of different types of auctions. The objectives were to achieve uniformity and efficiency throughout the procurement process, optimize procurement cycle, improve transparency, harness economies of scale through demand aggregation and assist officials involved in procurement process through six modules "This e-procurement system was introduced in May 2014 and the contract period for operation and</p>	Agreed as matter of record.

	<p>maintenance by MSP was up to May 2019 at a price of ₹ 295.50 per bid. As of January 2018, 99 Government departments/ organisations/boards and corporations were registered with this portal. Upto 31st December, 2018, a total ₹ 4.46 crore had been paid to the MSP for 1,92,782 bids.</p> <p>Data for e-procurement system for the period October 2014 to January 2018 was analysed with the help of Computer Assisted Audit Techniques during January to May 2018 to examine whether all modules were implemented and functional and to evaluate whether general and application controls were put in place to ensure consistency, security, reliability and integrity of data.</p> <p>Disclaimer:</p> <p>The guidelines (November 2010) for Strategic Control in outsourced projects, issued by Ministry of Communication and Information Technology (MoC&IT). Govt, provide that a typical lifecycle of a project runs into nine phases starting from project conceptualization, preparation of a detailed project report and a request for proposal (RFP). Subsequent phases are inviting tenders, evaluation of bids and selection of MSP. The DS&D had not prepared any detailed project report and functional requirements. The e-procurement system already in use with other States was hired on quarterly billing basis. Audit has not examined the process of tendering and allotment of e-procurement project.</p> <p>Limitation:</p> <p>The data dump provided by the department did not contain the documents uploaded by the buyers as well as sellers. Information for alerts sent through SMS and e-mails was available in the database only for the period between November 2017 and January</p>	
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	2018.	
General Deficiencies:		
3.9.2	<p>The MoC&IT, GoI guidelines November 2010) provide that a broad project concept defining needs and requirements, key stakeholders, functional requirements (FRS), services and service levels, etc is required to be prepared. After that documentation of Software Requirement Specifications (SRS) is required which should be combination of FRS, Planned Architecture including application architecture, database architecture, database control, network architecture etc, User Access rights, Functional Modules, etc.</p> <p>The State Government had engaged the MSP for implementation and management of e-procurement portal without preparing detailed FRS. Further no SRS document was obtained from the MSP. In the absence of detailed FRS and SRS, nodal department could not ensure that all the facilities/processes were incorporated in the e-procurement system.</p>	<p>The RFP for this project was prepared by IT Advisor Haryana in consultation with the Departmental Officer and was submitted to the State Government on 04.03.2013. Thereafter, RFP was floated through press/online advertisement with the publication date as 15.07.2013, pre bid meeting on 25.07.2013, issue of clarifications to the firms upto 01.08.2013 and bid submission time upto 22.08.2013.</p> <p>Comments on the matter related to functional requirements (FRS): In this regard, it is kindly submitted as under:-</p> <ul style="list-style-type: none"> • That the Para-4.1.1 (Page-42-57) under Para-IV 'Terms of Reference' of RFP contains high level functional requirement (FRS) of the proposed application. <p>Comments on the matter related to Software Requirement Specifications (SRS): In this regard, it is kindly submitted as under:-</p> <ul style="list-style-type: none"> • That the Para 4.1.2 (Page-57-58) under Para-IV 'Terms of Reference' of RFP provides for Technical Requirement (SRS). • The RFP for the said application was prepared by the SeMT under the E&IT Department Haryana and on the perusal of the same, no such provision of providing detailed Software Requirement Specifications (SRS) to the Nodal Department by the MSP. • The proposed structure of the project management adopted by

		<p>State of Haryana was “Pay as You Go Model/OPEX Model”, hence, SRS was not required during the implementation of the procurement system.</p> <ul style="list-style-type: none"> • As SRS is an important part of software development lifecycle, neither the software was developed for Haryana (In House Development) nor any payment related to development of software was mentioned in the RFP. • Since, the MSP M/s Nextenders eProcurement application was already in use by various State Governments including Maharashtra & Jharkhand etc so it was the same system alongwith some alterations and some customisations as per the RFP. • The scope of work as per the RFP for the Service Provider was “enabling of Hosted Solution for eProcurement for any Goods & Stores, works and services for all the Govt. Departments and State PSUs for Govt. of Haryana” it was to include provisioning of IT infrastructure including Computers, Network and Storage, Software infrastructure including Operating System, required System Software, Database and eProcurement application. In other words, MSP was required to deploy the complete Hardware and Software Stacks to provide eProcurement Services. • There was no any SRS document provided by the MSP to the Nodal Department at the beginning of the Project i.e. May 2014. On specific request of
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		<p>providing the same, the MSP vide its e-Mail dated 28.08.2017 (Flag-C) refused to submit the same citing the confidentiality provisions.</p> <p>In view of the submissions made as above, it is kindly submitted that the para related to FRS & SRS may kindly be dropped.</p>
3.9.3	<p>Not conducting the security audit:</p> <p>The MOC&IT, Gol have issued (August 2011) guidelines for compliance to quality requirements of e-procurement systems. As per guidelines, the key requirements of an e-procurement system are conformation to general and financial rules, maintenance of confidentiality and integrity of information, compliance to vigilance guidelines and flexibility in adaptation and customization. The Government department must ensure that e-procurement system which they intend to use complies with all the applicable requirements. Further, the application should be tested for Top 10 vulnerabilities defined by OWASP. For this purpose, security audit of four layers of system i.e. data, application, infrastructure and process was required to be conducted from third party. There was also a provision in the RFP that the MSP would ensure consistency of the e-procurement system with applicable guidelines of Director, STQC", MOC&IT.</p> <p>Security audit of the e-procurement system was never got conducted by the department. In the wake of an incident of data washout, the DS&D had requested(December 2017) to Director, STQC, MOC&IT, Gol for conducting a detailed security audit and quality testing of the system. But no such security audit was conducted so far.</p>	<p>In this regard, the following submissions are made:-</p> <ul style="list-style-type: none"> • That the Haryana State Information Security Management Office (ISMO) under the E&IT Department Haryana had carried out the Third-Party Audit to OWASP top 10 vulnerabilities. The ISMO had issued assessment report dated 04.12.2015 (Flag-D) in which it has certified 'Nil' OWASP top 10 vulnerabilities. • The STQC was requested to conduct security audit and quality testing of the Single e-Procurement Portal vide this office letter dated 27.12.2017 (Flag-E). However no response has been received from them. • Thereafter, C-DAC a Gol undertaking was requested to conduct Third Party Security Audit of the Single e-Procurement Portal vide this office letter dated 22.06.2018 (Flag-F) which was started by CDAC w.e.f on 10.07.2018 and the report of the same is still awaited. <p>In view of the submissions made as above, it is kindly submitted that the para related to Security Audit may kindly be dropped.</p>

3.9.4	<p>Risk due to non-segregation of duties:</p> <p>The database administrator (DBA) was responsible for the performance, integrity and security of a database. DBA should not be given other responsibilities like system administrator, help desk and data entry. The DS&D was required to exercise controls over database administration through segregation of duties, supervisory review of access logs and activities, provisioning of remote log server and other detective control over the use of database tools.</p> <p>During audit of e-procurement system, it was observed that each table of database contained field named "ID" which is a system generated number assigned to each record in the tables. Analysis of the database revealed that in the 29 tables 91,35,291 records (IDs) were missing as detailed in Table 3.8</p>	<p>As per Para-B (XVI) of the Agreement signed between the State Government and M/s Nextenders, the MSP was required to place an agreed minimum number of qualified staff at the nodal department headquarter besides extending back office technical support from their own centers during the project duration to meet their obligation under this engagement. Accordingly, the MSP provided the core team as detailed below:-</p> <ol style="list-style-type: none"> 1. Mr. Manmeet Sharma (Project Manager) 2. Mr. SaurabhGhamandi (Project Head) 3. Mr. AmitSrivastava (Project Implementation Manager) 4. Mr. DevendraZope (Head System Administrator) 5. Mr. Sat Dev Sharma (Assistant Manager –project implementation) 6. Mr. AnujeetKaur (back Ofifice-Admin) 7. Mr. Snajay Kumar (Implementation Consultant) 8. Mr. Kanwarjeet Singh (Implementation consultant) <p>As per the factual status above, the project was on OPEX Model with quarterly billing wherein all resources have been provided by the MSP. Hence, the duties of Data Base Administrator and System Administrator were both the responsibility of the MSP and this is as agreed upon.</p> <p>In regard to remote log server, it is kindly submitted that the matter was deliberated with the technical team</p>
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		<p>of MSP M/s Nextenders where it was decided that separate Log Server needs to be provided and system to be customized in accordance with the requirement at the level of Portal Admin. The same shall be implemented by the MSP within two months.</p> <p>Further with regard to risk of manual interference at the backend by the DBA, it is submitted that that the matter was clarified by the technical team of the MSP that the backend activity was only initiated on the written request being received from the concerned Govt. Agency. The same has now been stopped.</p> <p>However, we accept your observations but no incident of interference in financial bid had been observed during the last five years.</p>
	<p>‘Point:- System Deficiencies:</p> <p>The DS&D had not conducted any supervisor review of e-procurement applications. Logs to track activities of Database Administrator were not available in the data dump. The DS&D had not planned for capacity building to take over the database administration and user management even though only one year was left (upto May 2019) for taking over the entire system along with source code from the vendor.</p> <p>The aim of the e-procurement system was to minimize human intervention in order to have a transparent, accountable and efficient system in place. Following system deficiencies show that the system is not tamper proof hence the basic intentions are not served.</p>	<p>In this regard, it is kindly submitted that the nodal department in coordination with the SeMT Team GOI had conducted the review of the Single eProcurement Portal in 2015.</p> <p>The observations of the audit related to Logs to track activities of Database Administrator is accepted and it has already been submitted in the reply to the previous para that it had been decided that a separate Log Server will be maintained. But soon after these findings the contract period of the MSP had been expired.</p>
3.9.5	<p>Inadequate validation checks:</p> <p>It was one of the responsibilities of the nodal department to ensure that adequate validation checks must be</p>	

3.9.5.1	<p>incorporated in the application to adhere to various norms/rules/ laws applicable to various State Government entities in respect of various tenders and auctions. Due to inadequate validation checks following irregularities occurred.</p> <p>Insufficient time for bid submission:</p> <p>Provisions laid down in the D&D Manual of Office Procedure for Supplies and Disposals of Stores provide that for procurement of stores, a period of at least one month should be given to the intended bidders for submission of bids. The minimum time prescribed was one and two weeks for civil works departments for works with estimated cost less than five lakh and for more than five lakh respectively.</p> <p>Analysis of data pertaining to 35,179 tenders opened for evaluation, it was observed that in 10,922 (31%) tenders, sufficient time for bid submission was not given to the bidders, in accordance with the applicable norms. In 29 tender, time given for bid submission was between 1 Hour 21 Minutes and 10 Hours 12 Minutes</p>	<p>In this regard, it is kindly submitted that the information related to 10,922 tenders for which sufficient time for bid submission was not given to the bidders was examined by the office and the details of the major defaulter on this account are as under:-</p> <table border="1" data-bbox="890 891 1347 1258"> <tr> <th>Sr. No.</th><th>Name of the Tendering Govt. Deptt./Agency</th><th>Number of cases out of the sample identified by audit team in which sufficient time was not given</th></tr> <tr> <td>1</td><td>HSAMB</td><td>2181</td></tr> <tr> <td>2</td><td>Panchayati raj</td><td>1581</td></tr> <tr> <td>3</td><td>PWD (B&R)</td><td>1436</td></tr> <tr> <td>4</td><td>Sugerfed</td><td>1383</td></tr> <tr> <td>5</td><td>PHED</td><td>1004</td></tr> <tr> <td>6</td><td>ULB+ including corporation & Committees</td><td>1114</td></tr> </table> <p>In this regard, it is submitted that the Nodal Department vide its office Memo No.14049-54 dated 03.01.2019 has requested all the above tendering Departments/ Agency to look into the matter and to ensure that the proper timelines to be given in tender for the bidder to submit their bids.</p> <p>In reference to 29 tenders reference in the audit report in which time given for the bid submission being between 1 hour 21 minutes and 10 hours 12 minutes, it is kindly submitted that the information related to these 29 tenders was examined by this office and details of</p>	Sr. No.	Name of the Tendering Govt. Deptt./Agency	Number of cases out of the sample identified by audit team in which sufficient time was not given	1	HSAMB	2181	2	Panchayati raj	1581	3	PWD (B&R)	1436	4	Sugerfed	1383	5	PHED	1004	6	ULB+ including corporation & Committees	1114
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		<p>Memo No.14063-67 dated 03.01.2019 has requested all the above tendering Departments/ Agency to look into the matter and to ensure that the proper timelines to be given for uploading and holding of auction on portal.</p> <p>It is further submitted that we accept your observations on the matter. On the analysis of the same, it has been found that the same can occur in view of the following two factors:-</p> <p>(a) It is submitted that the reduction in timeline in the tendering process may be due to technical error in the software wherein any amendment made in the system due to any error at the level of tendering Department/Agency results into reduction in the timelines (say <i>tenders were published a month ago but any changes made on the portal captures the latest date which automatically reduced the period of the tender from one month to the latest update in the system</i>). The MSP had been requested to take up this issue and fix the same.</p> <p>(b) The same might have done with wrong intention at the level of tendering Departments/Agencies. In this regard, all on boarded Departments/Agencies have already been requested to look into the matter and to ensure proper timeline in the DNIT/Portal for the bidders to submit their bids.</p> <p>Hence, this para may be considered to be dropped.</p>
3.9.5.2	<p>Multiple registrations of vendors:</p> <p>Supplier Management module was designed to capture the particulars of vendors such as, name of the company/firm/individual, address, nature</p>	<p>In this regard, it is kindly submitted that this office vide its reply dated 21.05.2018 had already accepted that there are multiple registration of vendors on single e-Procurement portal. It was also accepted that</p>

<p>of business, financial information, user_name, password, PAN, e-mail_id, etc. at the time of registration of vendors prior to their participation in the tender and auction process. On successful completion of registration process, each vendor was allotted a unique user identity number in the back-end database. The DS&D in its Functional Requirement Specification had stipulated incorporation of adequate validation controls to prevent the same legal entity from registering more than once. Provision was also included in the RFP for uploading digitally signed documents for establishing the identity and past experience of the supplier at the time of registration.</p> <p>Analysis of the users' data revealed that out of 47,506 vendors registered on portal, 5359 Vendors had registered on the portal more than once with same PAN. It was found that as many as 149 vendors were registered against one PAN, Absence of Controls to restrict multiple registration of same entity and uploading of necessary documents resulted in registration of same entity more than once. The authenticity of multiple users' participation itself is questionable in the tendering process.</p> <p>Further analysis revealed that 919 vendors having multiple user IDs against the Same PAN had participated in the tendering process and submitted their bids Successfully in 2048 cases through different user IDs. In 200 cases these vendors had submitted their bids for the same tender with different user IDs.</p> <p>Nodal department while agreeing to audit observation admitted (February 2019)that there was no check for ensuring uniqueness of PAN in the system and assured that the functionality would be incorporated in near future. Final action was awaited</p>	<p>there is no check for uniqueness of PAN numbers in the system. The matter was deliberated with the technical team of MSP that the functionality to take care the observations of the audit on the issue is not available on the portal. It was further decided that for the purpose of uniqueness, a provision will be made in the application as per functional requirement provided at SM009 of the RFP to ensure proper validation control including related to PAN&ROC Number.</p> <p>The detailed information related to such cases is made available to Principal Accountant General (Audit)vide this office letter no 17960 dated 25.02.2019, and the soft copy of the of Annexure-E is available in the attached CD placed at (flag-'H').</p> <p>It is further submitted that we accept your observations on the matter since 5339 nos. vendors are registered on the portal with more than one time with same PAN. But this does not have any significant impact/effect on the transparency and security of bids received.</p> <p>Hence, this para may be considered to be dropped.</p>
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	(March 2019).	
3.9.5.3	<p>Bids submitted and withdrawn for modification after closure of tenders:</p> <p>As per RFP, a functionality was to be incorporated in the system to restrict bid submission or bid modification after lapse of last date and time of bid submission.</p> <p>During analysis of the database, it was observed that nine events were recorded where bids were submitted after the closure of tender submission date/time and in 70 events bids were withdrawn for modification after the closure of tender submission date time.</p>	<p>Comments on Para-3.9.5.3 & 3.9.5.4:</p> <p>In this regard, it is kindly submitted that the issue was taken up with the MSP M/s Nextenders who clarified that</p> <p>(a) the buyer Department/Agency who has uploaded the tender has the authority to cancel the tender on any ground well before the due date & time of opening of tender</p> <p>(b) In case the tender is not opened on the due date & time as prescribed in the tender, the tendering Department/Agency still has authority to cancel the tender since the confidentiality of the tender is still intact</p> <p>(c) a wrong practice which was observed in which the tendering Department/Agency requests the MSP to cancel the tender after initiation of tender process at their level. In these three options where as option (a) & (b) are authorized at the level of tendering Department/Agency, the third option i.e. (c) was a wrong practice and should have been avoided as it compromised the confidentiality of the tender. The same has been taken care and the practice of any such operation from backend had been stopped since Jun 2018.</p> <p>On the examination of 66 tender cases observed by the audit where it has been observed that the envelopes were opened after the cancellation date of the tender. It was found that in the relevant cases the tender opening process was initiated by the tendering Department/Agencies and after the</p>
3.9.5.4	<p>Bids opened after cancellation of tenders:</p> <p>As per extant rules, bids submitted by suppliers should be opened on expiry of time provided for submission of bids. However, buyer/indent or can cancel/suspend anevent during bid submission phase or prior to initiation of tender opening process. The system should restrict the opening of bids once the tenders are cancelled. Analysis of the data revealed that out of total 61,558 tenders. 8.844 tenders were cancelled. Further analysis of these cancelled tenders revealed that in 66 cases bidswere opened even after cancellation of tenders. Opening of bids after cancellation of tenders may disclose the trend of quoted rates which can influence the re-tendering process</p>	

		<p>initiation of this process, it was realized by these Department/Agencies that they want the said tenders to be cancelled. Accordingly, these tendering Departments/Agencies made a written request to the MSP for doing the needful. The MSP on the request of the tendering Department/Agency cancelled the tender but the date & time of cancelling of tender recorded in the database was that of date & time of initiation of tender opening performed by the concerned tendering Departments/Agencies. Thus, this resulted in a situation where it appeared that the bids enveloped were opened in 66 nos cases after the cancellation date. In actual the tenders were cancelled after the bids enveloped were opened and the date of cancellation of tender was wrongly recorded by the backend team of the MSP as that of date & time of initiation of opening of tender.</p> <p>It is submitted that we accept your observations on the matter and it was wrong on the part of MSP. It is further submitted that the backend activity on the Portal has been stopped since 20.06.2018. The matter was further deliberated with the technical team of MSP and it had been decided that this functionality of cancelation of tenders any stage before finalization of the tender may be given to tendering Departments/Agencies at the front end. Hence, this para may be considered to be dropped.</p>
3.9.5.5	<p>Tenders opened without approval of Tender Opening Committee:</p> <p>a) AS per work flow of the tendering process in e-procurement system, list of members authorised to open the tender</p>	<p>That although provision was made in the table ra_access_levels in the database of the software for nomination of the members for tender evaluations committees but</p>

	<p>shall be selected at tender preparation stage. The system should permit initiation of tender opening process like scrutiny of tender document fee/EMD payment and opening of bid envelopes only after approval of the tender opening committee.</p> <p>System captures the details of tender opening approval event in the database. During the scrutiny of the data, it was observed that in 90 cases, bid envelopes were opened but the approval of tender opening committee was not available in the database. In 254 cases, tender opening process was approved by a user other than member nominated for the tender opening committee. In 67 events, though status was updated as opening "APPROVE BY ALL=Y" but information about the authority who had approved the tender opening process or when this approval was granted was not found.</p> <p>(b) As per rule 8(vi) of Store Purchase Rules, tenders shall be opened by three gazetted officers. Analysis of the system revealed that system had validated opening of tenders even when this stipulation had not been satisfied. For the period from October 2014 to January 2018, out of total 35,358 opened tenders, in 32,195 cases single member had opened tenders. Two members had opened tenders in 1,191 cases and the remaining tenders had been opened by members ranging from three to 19 members.</p> <p>The DS&D admitted (May 2018) that as it was part of the RFP, the functionality would be made in the updated version of the application</p>	<p>the same could not be put on use because of the following reasons:-</p> <ol style="list-style-type: none"> 1. It is not pre decided that who will be the members of Technical Evaluation Committee and the decision is taken by the competent authority only at the time of opening of Technical Bids in a particular tender. The technical Bids documents are downloaded as per the procedure through the authorized secured login credentials. Thereafter the technical committees meetings are held which may be one or more members to scrutinize the Technical Bids. There may be different members in the Technical Committee at different times. So it is for technical Scrutiny at the time of releasing/Publishing of the tender. The provision was made as the part of the RFP as an ideal measure which was found practically difficult to be put in place. 2. However, it is submitted that after the opening of Technical Bids by the competent authority, Technical Committees are constituted through standing order or as on date orders by all tendering Departments/Agencies for the scrutiny of Technical bids. 3. It has also been observed that some of the tendering Departments/Agencies have nominated single or double member to open the tenders but there was no uniformity about the process that minimum three members will open the bids. Even if the Technical Bids are opened by one authorized person, the documents are always available on the portal for any future reference. 4. It is also been observed that the
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		<p>above issue does not have any significant impact/effect on the transparency and security of bids received. 5. It was also observed that his inconsistency does not have any impact on the Technical Bids/Financial Bids received on the system, maintaining its sanctity.</p> <p>In reference to the issue of opening of tender without approval of TOC, it is informed that, during the Exit Conference the matter was deliberated with the technical team of MSP who informed that the selection of tender committee is not mandatory. In case the tender committee is not attached to the tender by the tender preparer then the tender preparer and committee member becomes the same user. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-I is available in the attached CD placed at (flag-'H').</p> <p>After the examination of the cases it was found that no abnormal activity was found.</p> <p>The details of 254 cases, tender opening process was approved by the user other than member nominated are available at Annexure-J and the soft copy of the Annexure-J is available in the attached CD placed at (flag-'H').</p> <p>The details of 67 events though status was updated as opening "APPROVE BY ALL= Y" is available at Annexure-K and the soft copy of the Annexure-K is available in the attached CD placed at (flag-'H').</p> <p>Regarding nomination of members for tender opening the details of</p>
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		<p>cases are available at Annexure-L and the soft copy of the Annexure-L is available in the attached CD placed at(flag-'H').</p> <p>The nodal Department accept the observations of the audit however it has been observed that this issue does not affect the confidentiality of the tender since the information available on the portal is a matter of record and the matter of opening of technical /financial bids in the presence of technical bid /financial bid Committee as was in offline tendering system does not hold in the online tendering. However, the functionality would be made available in updated version of the application in future.</p> <p>In view of the position explained above, this para may be considered to be dropped.</p>									
3.9.5.6	<p>Capturing of invalid information:</p> <p>MSP had to incorporate validation controls to ensure that supplier submitted certain information mandatorily, while registering at the portal. During analysis of data. It was observed that inadequate input validation controls in the system resulted in the following types of inconsistencies in the database:</p> <p>In 72 cases, the field meant to capture PAN was either left blank or an invalid PAN was accepted by the system.</p> <p>In 2,288 cases, field meant to capture name of city was left blank, even though it was a mandatory information to be furnished by the users for registration on the portal.</p> <p>System was designed to send information to the registered users through registered e-mail ID or send SMS on the registered mobile number.</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue which was already conveyed to them in the reply submitted to them on this para.</p> <p>The 72 cases related to PAN were examined by this office and The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-M is available in the attached CD placed at (flag-'H'). The details of major tendering Departments/Agencies where this behavior was observed are as under:-</p> <table border="1"> <thead> <tr> <th>Sr. No.</th><th>Name of Deptt./Agency</th><th>Number of cases</th></tr> </thead> <tbody> <tr> <td>1</td><td>HSWC</td><td>15</td></tr> <tr> <td>2</td><td>PWD (B&R)</td><td>13</td></tr> </tbody> </table>	Sr. No.	Name of Deptt./Agency	Number of cases	1	HSWC	15	2	PWD (B&R)	13
Sr. No.	Name of Deptt./Agency	Number of cases									
1	HSWC	15									
2	PWD (B&R)	13									

	<p>In eight ases, e-mail ID field was left blank and in 72 cases, same e-mail Ds were captured for more than one user IDs.</p> <p>In 18 cases start/end date of tenders was captured as 01-01-1970.</p> <p>Due to these shortcomings uniqueness of entities could not be established in the database, e-mail and SMS alerts could not be sent to all registered users and date bound functions could not be validated.</p> <p>The DS&D accepted the audit observation and stated (February 2019) that this functionality would be incorporated in the system in near future. Final action was awaited. (March 2019).</p>	<table border="1"> <tr> <td data-bbox="874 374 949 481">3</td><td data-bbox="949 374 1117 481">Power Utilities (DHBVN, HVPNL, UHBVNL)</td><td data-bbox="1117 374 1339 481">10</td></tr> <tr> <td data-bbox="874 481 949 515">4</td><td data-bbox="949 481 1117 515">DS&D</td><td data-bbox="1117 481 1339 515">7</td></tr> </table> <p>The 2288 cases related to name of the city leaving blank were examined by this office and the details of these cases is enclosed as Annexure-N and the soft copy of the Annexure-N is available in the attached CD is placed at (flag-'H'). On the examination, it was found that these tables relates to information of the buyer Govt. Departments/Agencies on the Portal. A similar behavior was observed related to e-Mail ID & Mobile number where either the field was left blank or no provision of cross check of the filled information. The Nodal Department accepts that there is a need to provide uniqueness for the registration on Portal by the tendering Govt. Departments/ Agencies on a specific field which may be E-mail ID which should be Govt. e-Mail ID related to that particular Govt. Departments/ Agencies.</p> <p>The matter was discussed with technical team of MSP wherein in it had been decided that uniqueness related to the information in these tables shall be provided through Govt. e-Mail ID of the concerned User or relevant Govt.</p> <p>It is also submitted that the above shortcomings had not compromised the confidentiality of the system but will be an additional feature for improving its transparency.</p> <p>In view of the position explained above, the para may be considered to be dropped.</p>	3	Power Utilities (DHBVN, HVPNL, UHBVNL)	10	4	DS&D	7
3	Power Utilities (DHBVN, HVPNL, UHBVNL)	10						
4	DS&D	7						

3.9.5.7	<p>Roles assigned to non-existing users:</p> <p>E-procurement system facilitates creation of multiple users with varying roles for buyer entities. Out of total 27 roles, users are assigned one or more specific role in the database to perform the assigned functions in the application, for eg. Indent preparation, indent authorisation, vendor approval, tender release, tender amendment, etc. As per work flow, roles can be assigned only after creation of users.</p> <p>As per users' master table, 2,085 users (buyers) were registered with the portal having different roles assigned in the system. Out of this, 1694 users were active. As per work flow, all active users should have been assigned roles. However, there were 15 active users for whom no role was defined. In 177 cases, though roles were defined in the system but these users did not exist in the users' master table which shows that users were deleted after the role assignment. The functions carried out by these users before deletion could not be tracked in the system.</p> <p>Assignment of roles in favour of the user not appearing in the master table and buyers without roles assigned to them creates doubts upon the reliability of system.</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>After examining the issue of role defined for 1708 users, the matter was deliberated with the technical team of MSP who informed that in the current system 'User Type' of deactivation is not fixed yet. In future 'User Type' as 13 will be used and shall be updated with current deactivated users. The same will be completed within 2 months.</p> <p>In reference to the 177 cases, through roles were defined in the system but users for whom these roles defined were not available in users' master table and for 15 active users for whom no role was defined, in this regard, it is kindly submitted that these roles were defined at the core level while creating a child portal at the initial stage of implementation. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, and the soft copy of the Annexure- P & Q is available in the attached CD is placed at(flag-'H'). After examining the above cases, it was found that these activities pertains to tendering Departments/ Agencies and does not amount to abnormal activity.</p> <p>In view of the same, it is requested that the para may be dropped.</p>
3.9.5.8	<p>Inadequate validations between master and transaction table:</p> <p>All types of users registered with the portal were categorized into seven different types of categories according to their roles in the system. These</p>	<p>In this regard, it is kindly submitted that there were seven different types of categories of users depending upon their roles on the Portal. During the discussion with the technical team of MSP, it was found that there</p>

<p>categories were identifiable in the database on the basis of unique codes (1 to 7) assigned to each category as per details given Table 3.13. A.</p> <table><tr><th colspan="2">Table 3.13 A</th></tr><tr><th>User_type</th><th>Description</th></tr><tr><td>1.</td><td>Super Admin</td></tr><tr><td>2.</td><td>Portal Admin</td></tr><tr><td>3.</td><td>Divisional Admin</td></tr><tr><td>4.</td><td>Buyer</td></tr><tr><td>5.</td><td>Buyer 1</td></tr><tr><td>6.</td><td>Buyer 1</td></tr><tr><td>7.</td><td>Vendor</td></tr></table> <table><tr><th colspan="2">Table 3.13 B</th></tr><tr><th>Code captured</th><th>Number of records</th></tr><tr><td>0</td><td>10</td></tr><tr><td>40</td><td>3</td></tr><tr><td>70</td><td>1</td></tr><tr><td>700</td><td>6</td></tr><tr><td>7000</td><td>16</td></tr><tr><td>70000</td><td>10</td></tr><tr><td>700000</td><td>2</td></tr><tr><td>Total</td><td>48</td></tr></table> <p>(Source: Information derived from the e-Procurement database)</p> <p>Analysis of the database revealed that codes captured for types of users in respect of 48 users (Table 3.13 B) was different from the user codes available in master table.</p> <p>Validation controls of the system need to be made robust for ensuring compliance to extant rules and procedures by Government departments in the procurement process.</p>	Table 3.13 A		User_type	Description	1.	Super Admin	2.	Portal Admin	3.	Divisional Admin	4.	Buyer	5.	Buyer 1	6.	Buyer 1	7.	Vendor	Table 3.13 B		Code captured	Number of records	0	10	40	3	70	1	700	6	7000	16	70000	10	700000	2	Total	48	<p>are some other categories of users other than the seven prescribed which may be due to either of the following reasons:-</p> <p>(a)A supplier registered on the Portal and becomes inactive due to any reason. Such users does not have any category defined in the database.</p> <p>(b)A buyer registered on the Portal and becomes inactive sue to any reason say retirement or transfer. Such users also does not have any category defined in the database</p> <p>After detailed deliberation with the MSP it was decide that all these 48 user which have become inactive may be designated as one category and which may be assigned unique code of 13 in the database. The same shall be incorporated in the portal within next two months. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-R is available in the attached CD is placed at (flag-'H').</p> <p>After examining the above cases, it was found that observation of the audit on this issue does not amount to abnormal activity.</p> <p>In view of the same, it is requested that the para may be dropped.</p>
Table 3.13 A																																							
User_type	Description																																						
1.	Super Admin																																						
2.	Portal Admin																																						
3.	Divisional Admin																																						
4.	Buyer																																						
5.	Buyer 1																																						
6.	Buyer 1																																						
7.	Vendor																																						
Table 3.13 B																																							
Code captured	Number of records																																						
0	10																																						
40	3																																						
70	1																																						
700	6																																						
7000	16																																						
70000	10																																						
700000	2																																						
Total	48																																						

	<p>The DS&D replied (February 2019) that the 48 users mentioned in the audit observation were inactive users and a unique code of 13 would be assigned to the min the database in near future. The reply was not acceptable that recreation of any historical event linked with these users would not be possible in case a newuser_type code is assigned. The system should not capture any user_type code other than codes given in the master table.</p>	
3.9.6	<p>Inadequate audit trail:</p> <p>Audit trail provides evidence about how a specific transaction was initiated, processed and summarised. Audit trail is necessary to track the history of transactions, system shortcomings, erroneous transactions, changes/modifications in data etc. The system is capable of recording logs of different events with date and time of each event occurring during the tendering process. However, following deficiencies were noticed</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>With reference to ID, it is kindly submitted that as clarified by the technical team of the MSP, the System generally removes the previous records of the template and the new record with new incremental ID is saved in the system. In order to provide transparency in the system, there is a need of Audit Trail to track the history of transactions, system shortcomings, erroneous transactions, changes/modifications in data etc.</p> <p>As per the discussion held with the MSP wherein it was decided that Audit Trail report with all the changes/modifications & transaction history shall be available at Nodal Departments Portal Admin.</p> <p>In view of the same, it is requested that the para may be dropped.</p>
3.9.6.1	<p>Absence of logs in respect of registered users:</p> <p>During the analysis of data, it was observed that 49,997 users were registered on the portal. Further analysis of the table designed to record the log</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>During the discussion with the MSP it was clarified that on the request of</p>

	<p>events related to registration of the users revealed that against the registration of 49,997 users, logs were recorded for 46,915 users only and for registration of remaining 3,082 users</p> <p>logs were not recorded in the database. In the absence of these logs, it could not be ascertained how these users got registered with the portal.</p> <p>The DS&D in its reply (February 2019) stated that the MSP had performed certain operations from the backend since no such facility was available on front end, therefore no logs were recorded. The reply only reiterated the audit observation that logs for registration of a large number of users had not been recorded in the database which raises doubts on the integrity of database.</p>	<p>the tendering Departments/ Agencies, the MSP performed certain operation from the backend which resulted in this behaviour and no logs were recorded to these operations. It is also submitted that the backend operation was completely prohibited w.e.f June 2018. Now, all the operations are as per the compliance of the observations of the audit.</p> <p>It is further submitted that most of these auctions are related to HUDA followed by HSIIDC. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-V is available in the attached CD is placed at (flag-'H').</p> <p>The office examined the same and no such incident has come to the notice of Nodal Department related to compromising of the system.</p> <p>In view of the same, it is requested that the para may be dropped.</p>
3.9.6.2	<p>Non-maintenance of historical information about users' profile:</p> <p>In an electronic system, where editing of master data takes place, a log should be created describing who changed what data, from what to what and when. As per software requirement specification (SRS) submitted by the MSP, Users need to submit certain mandatory and optional information on the portal for their registration with the portal. Analysis of the users' profile editing window revealed that after registration with the portal, vendors did not have privilege to edit the user_name, email_id, Company's Name, Company Address, Vendor</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>With regard to field named 'ID' and already explained in the above Paras, the System generally removes the previous records of the template and the new record with new incremental ID is saved in the system. It has been decided that now transaction history of last five attempts shall be maintained on Portal which shall be completed within two months by the MSP. The detailed information related to such</p>

	<p>Category, First Name, Last Name and Middle Name. For editing any of this information, vendors had to route the request through the indenting organisations as stated in the SRS. However, other information like secondary email, password, PAN, etc. can be edited by the user itself.</p> <p>It was observed that account details of 14,709 users (Vendors) were changed. Although system was capable of recording hen changes were made and for whom these changes were made, no history was captured by the system about what information and by whom the information was edited.</p>	<p>cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-AA is available in the attached CD is placed at(flag-'H').</p> <p>In view of the same, it is requested that the para may be dropped.</p>
3.9.6.3	<p>Missing logs for suspended events:</p> <p>In case any tender is cancelled, the event is captured in Activity log within the system. Thus, date of cancellation and date of creation of activity log should be same. Out of 61,558 tenders recorded on the portal, 8,844 tenders were cancelled. However, logs containing information about date/time of cancellation of a tender and user by whom the tender was cancelled, was not recorded in the data base against 3,6116 cancelled tenders. Further analysis of the database also revealed that in 131 tenders, cancellation date was different from the date recorded for event created for such cancellation.</p> <p>The DS&D in its reply (February 2019) stated that the system generally removes previous records of the template and the new record with new incremental ID was saved in the system, however, now decided to save at least five transactions in the database. The reply was not acceptable as missing log or saving the record with new ID obstructs the audit trail and saving of only last five transactions will also not serve the purpose.</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>In reference case of 3,616 suspended tenders, audit log containing information i.e. date/time of cancellation of a tender and user by whom the tender was cancelled and case of 131 tenders, cancellation date was different from its log creation date, was not recorded in the database, the MSP informed that the System generally removes the previous records of the template and the new record with new incremental ID is saved in the system. It was also decided with the MSP that the last five transactions shall be saved in the database. The detail of the cases are placed at Annexure-T & U respectively and the soft copy of the Annexure-T&U is available in the attached CD placed at (flag-'H'). The office examined the same and nothing abnormal was found.</p> <p>In view of the same, it is requested that the para may be dropped.</p>

3.9.6.4	<p>Logs for deleted events not recorded:</p> <p>Analysis of data revealed that 70,841 events (61,558 tenders and 9,283 auctions) were generated through the system. As per status recorded in the database, 4,138 tenders and 520 auctions were deleted. Further analysis of the concerned table revealed that deletion action was not recorded in the log table in respect of 520 auctions and 31 tenders. In the absence of these logs, it could not be ascertained whether the events were deleted by an authorized person.</p> <p>The DS&D replied (February 2019) that the MSP had deleted certain events from the backend, on the request made by tendering organizations. As such no logs were created for those activities. However, all backend activities have now been stopped. The reply was not complete as the facility for deletion of an event should have been assigned to the tendering organizations at the front end.</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>During the discussion with the MSP it was clarified that on the request of the tendering Departments/ Agencies, the MSP performed certain operation from the backend which resulted in this behavior and no logs were recorded to these operations. It is also submitted that the backend operation was completely prohibited w.e.f June 2018. Now, all the operations are as per the compliance of the observations of the audit.</p> <p>It is further submitted that most of these auctions are related to HUDA followed by HSIIDC. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-V is available in the attached CD placed at(flag-'H').</p> <p>The office examined the same and no such incident has come to the notice of Nodal Department related to compromising of the system.</p> <p>In view of the same, it is requested that the para may be dropped.</p>
3.9.6.5	<p>Incomplete audit trail for bid rework tasks:</p> <p>E-procurement system facilitates the bidders to rework (edit) the bids already submitted for a tender. As per workflow, the bidder has to first select the tender for which he intends to edit the bid. By selecting the "Rework Bid" option bidder can review/edit its bid. In the system, each tender and bidder is recognized on the basis of Tender_id and User_id.</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>As per the reply received from MSP, in the system when the bidder reworks his bid, in some cases tender-id was captured as ZERO in audit log and Since this occurrence was random and affected only a few tenders, it did not come to the notice</p>

	<p>During analysis of the data stored in log table, it was observed that 76,700 events were captured where bids were withdrawn for editing. Further analysis of these events revealed that in 323 records tender_id captured was '0' i.e. without selecting tender_id. Non-capturing of tender_id in these transactions casts doubts about the integrity of the system.</p> <p>The DS&D accepted (February 2019) the audit observation and replied that the random behavior in a few tenders was due to bug in the application. Now the bug has been removed and records have been updated. The reply only indicates that the department had not reviewed the system itself and the bug was identified only after irregularity pointed out by the Audit.</p>	<p>of the department users or our tech support team. Subsequent to the audit observation, the same was investigated the matter and found out that there was a bug in the audit component which caused this random behavior. This bug has now been identified and resolved. However, the main required records were updated properly because of which bidders were able to complete the process.</p> <p>In reference to the Bid rework task, where cancellation date was different from its log creation date recorded in the database, the MSP informed that this was due to bug in audit component which caused random behavior. As informed by the MSP, the bug has been identified and resolved. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-W is available in the attached CD is placed at(flag-'H').</p> <p>The office examined the same and no such incident has come to the notice of Nodal Department related to compromising of the system.</p> <p>In view of the same, it is requested that the para may be dropped.</p>
3.9.6.6	<p>Incomplete recording of logs for use of Digital Certificates:</p> <p>For participating in the tendering process, each user was required to sign in the system by loading the SIGN-IN certificate (part of Digital Signature Certificate). Similarly, prior to submission of bids, users have the option to use encryption certificate for encrypting bids. The system captures log for loading and removal of these certificates. Thus,</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue. In this regard, it is kindly submitted that these cases are those, wherein digital certificate (DSC) got expired in between the tender lifecycle. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this</p>

	<p>event of removal of certificate should have corresponding loading event. Analysis of the log table revealed that there were 12,765 instances of removal of SIGN-IN certificates against the 167 instances of loading of the same. Further, in respect of encryption certificates, removal instances were 13,798 against the loading of 150. Thus, the system was deficient in maintaining log for mounting and removal certificates.</p> <p>The DS&D replied (February 2019) that in the above mentioned cases, the digital certificates got expired in between the tender lifecycle. The reply was not acceptable as removals were more than loading which only indicates that recording of logs for use of Digital Certificate were not captured in above mentioned instances. The system should be made capable of capturing complete audit trail for preventing unauthorized access.</p>	<p>office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-X is available in the attached CD is placed at(flag-'H').</p> <p>The office examined the same and nothing abnormal was found.</p> <p>In view of the same, it is requested that the para may be dropped</p>
3.9.7 Other system deficiencies:		
3.9.7.1	<p>Absence of facility for blacklisting the contractors/suppliers on portal:</p> <p>Para 14.19 of the Manual of office procedure for Supplies and Disposals of Stores provides that an order for debarring/banning business dealing with a firm should be circulated to all the entities of the Government by the concerned Department. After issuance of such order, no Government Department/Public Sector Undertaking/ Boards etc. can transact any business with such firm. As per RFP, the system was to provide a feature for allowing the user departments to cancel/suspend the empanelment of any contractor/supplier for restricting the participation of debarred contractor/supplier.</p> <p>During the scrutiny of e-procurement system, it was observed that facility for</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>Currently, this functionality is available on the Portal and only one user Department i.e. PHED is using the same. The other tendering Departments/Agencies are not doing the same on the Portal but wherever required, are taking up such matters in the offline mode. This functionality is not being implemented on single e-procurement portal.</p> <p>In view of the same, it is requested that the para may be dropped.</p>

	<p>updating the status of a firm/supplier to blacklisted category was not available in the application. In the absence of this facility, there was a risk of entrusting the supplies/works to blacklisted firm/supplier(s). The DS&D agreed (February 2019) with the audit observation and ensured that the facility would be incorporated in near future. Final action was awaited (March 2019).</p>	
3.9.7.2	<p>Non-evaluation of financial bids through e-procurement system:</p> <p>As per RFP, the system was required to facilitate the preparation of comparative statements for technical as well as commercial bids. Automatic ranking (L₁, L₂, L₃,....) of the bidders on the basis of defined criteria for technical and commercial bids was also envisaged as per functional requirement.</p> <p>During analysis of the management information system reports, it was observed that comparative statements for commercial bids were generated through the system but facility for automatic ranking of the participating bidders was not available in the system.</p> <p>The DS&D agreed (February 2019) with the audit observation and ensured that the facility would be incorporated in near future. Final action was awaited (March 2019).</p>	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>In this regard, it is informed that the discrepancy/inconsistency observed by the Audit team was taken up by this office. The provision was made as the part of the RFP as an ideal measure which was found practically difficult to be put in place since the fixed format of technical envelope and financial bid needs to be fixed by all the department. The MSP has further informed that the R&D and feasibility is ongoing for the same.</p> <p>It is also observed that the above issue does not have any significant impact/effect on the transparency and security of bids received.</p> <p>In view of the same, it is requested that the para may be dropped.</p>
3.9.7.3	<p>Detailed reasons for bid rejection not captured in the system:</p> <p>The RFP prescribed to incorporate functionality in the system to capture the list of technical bids evaluation committee members for each tender. The system was also designed to capture the detailed remarks of the tender evaluation committee for bids rejected/ accepted at any stage of the tender evaluation cycle to enhance the</p>	<p>In this regard, it is kindly submitted that the Nodal Department vide its Memo Dated 17.04.2018, has already submitted that this function was not performed by Technical Evaluation Committee on the portal but was carried out by Technical Committees/Tender Evaluation Committees constituted by the competent authorities in Tendering Govt. Departments/Agencies in</p>

	<p>transparency in procurement process. These results were accessible to the bidders participating in the respective tender.</p> <p>In 21,041 cases of two stage tenders, bidders were disqualified during the technical bid evaluation phase and their commercial bids were not opened. But in 15,276 cases detailed reasons for rejection were not entered. The provision was also not made for nominating members for each tendering opening committee. By not nominating tender evaluation committee and not capturing reasons for rejection of technical bids defeated the objective of bringing transparency in the procurement process.</p> <p>The State Government had also introduced a Grievance redressal Mechanism in July 2016 by providing five working days's time to the bidders for submitting their representation against the rejection of technical bid. During data analysis, it was found that despite rejection of 2,400 technical bids in 1,769 tenders, the commercial bids were opened prior to lapse of five days' period.</p> <p>The DS&D agreed (February 2019) with the audit observation and ensured that the facility will be incorporated in near future. Final action was awaited (March 2019).</p>	<p>offline mode. The decision of these technical evaluation Committees in the form of proceedings is always a part of the tender finalization for it award by the system were not followed due to practical constraints. But it is also a fact that proper reasoning for selection/rejection of a particular bid are always recorded in the proceedings of the Technical Committees/Tender Evaluation Committees and thereafter the Financial bids of the firms which are as per NIT are opened. The functionality is already available on the Portal and this has to be used by the concerned officials while technical evaluation. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-Y is available in the attached CD is placed at(flag-'H').</p> <p>Efforts will be made for the utility of this functionality by the tendering Departments/Agencies in and the same will be taken care in the application during next updated version. It is also further submitted that this inconsistency does not have any impact on the Technical Bids/Financial Bids received on the system, maintaining its sanctity.</p> <p>In reference to despite rejection of 2,405 technical bids in 1,712 tenders where the commercial bids were opened prior to lapse of five days period, its kindly submitted that this functionality is available on Single e-Procurement Portal and the same will be enabled within next two months. The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter</p>
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		<p>no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-Z is available in the attached CD is placed at(flag-'H').</p> <p>The office examined the same and the details of major tendering Departments/Agencies related to this issue are as under:-</p> <table border="1"> <tr> <th>Sr. No.</th><th>Name of Deptt./Agency</th><th>No. of cases</th></tr> <tr> <td>1</td><td>Sugerfed</td><td>443</td></tr> <tr> <td>2</td><td>MCs</td><td>237</td></tr> <tr> <td>3</td><td>PHED</td><td>231</td></tr> <tr> <td>4</td><td>PWD (B&R)</td><td>230</td></tr> <tr> <td>5</td><td>HSAMB</td><td>138</td></tr> <tr> <td>6</td><td>Panchayatiraj</td><td>122</td></tr> </table> <p>The matter will be taken up with the concerned Tendering Departments/Agencies for the status report on the same.</p> <p>In view of the same, it is requested that the para may be dropped</p>	Sr. No.	Name of Deptt./Agency	No. of cases	1	Sugerfed	443	2	MCs	237	3	PHED	231	4	PWD (B&R)	230	5	HSAMB	138	6	Panchayatiraj	122
Sr. No.	Name of Deptt./Agency	No. of cases																					
1	Sugerfed	443																					
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4	PWD (B&R)	230																					
5	HSAMB	138																					
6	Panchayatiraj	122																					
3.9.7.4	<p>Digital signatures not appended to the documents uploaded by buyer/suppliers:</p> <p>As per guidelines° (2011) issued by Ministry of Communication and Information Technology, GOI, all the tender documents and corrigendum uploaded on the e-procurement portal should be digitally signed (Para 6.1 of the Annexure-1). The functional requirement was also mentioned in the RFP for providing facility for uploading digitally signed documents by the suppliers.</p> <p>During study of the portal, it was observed that tender documents and corrigendum uploaded on the portal by the tender inviting authority were not digitally signed. Similarly, the documents uploaded by the suppliers were also not digitally signed. These were either Portable Document Format (PDF) or</p>	<p>In this regard, it is kindly submitted that in reference to the issue of Digital signatures not appended to the documents uploaded by buyer/suppliers, the MSP informed that this functionality can be enabled by uploading the digitally signed document and further extension can be enabled for the same i.e. (CAR).</p> <p>In view of the same, it is requested that the para may be dropped.</p>																					

	<p>image files which were not embedded with digital signatures. The authenticity of these documents could not be ensured and were vulnerable to unauthorised interference.</p> <p>The DS&D agreed (February 2019) with the audit observation and ensured that the facility will be incorporated in near future. Final action was awaited (March 2019).</p>																	
3.9.7.5	<p>Inadequate communication to suppliers/bidders:</p> <p>To achieve the objective of enhancing transparency in procurement process, an automated process for sending alerts to concerned suppliers through SMS/e-mail was incorporated in the application. Provision was made to send alerts through SMS/e-mail to the bidders who had submitted their bids prior to issuance of corrigendum to the NIT and at the time of opening of technical/commercial bids.</p> <p>The email alerts sent to stakeholders of the portal were available for the period from 16 November 2017 to 28 January 2018 only. Analysis of data revealed that e-mail alerts were not sent to various bidders as detailed in Table 3.14.</p> <table><tr><td>Event</td><td>Number of tenders</td><td>Number of bids</td><td>Number of bidders to whom emails not sent</td></tr><tr><td>Technical Opening</td><td>3594</td><td>10227</td><td>7164</td></tr><tr><td>Commercial Opening</td><td>3864</td><td>12557</td><td>8887</td></tr><tr><td>Issuance of Corrigendum</td><td>229</td><td>318</td><td>196</td></tr></table>	Event	Number of tenders	Number of bids	Number of bidders to whom emails not sent	Technical Opening	3594	10227	7164	Commercial Opening	3864	12557	8887	Issuance of Corrigendum	229	318	196	<p>In this regard, it is kindly submitted that the Nodal Department accepts all the observations of the audit on the issue.</p> <p>It is further submitted that as clarified by the MSP, the data this is kept for 45 days only after which it is deleted from the system and this has resulted in the audit observation. Now, it has been decided that the entire record of all e-Mail alerts sent to the stake holders on the Portal will be maintained on quarterly basis and which will be submitted to the Nodal Department for office record.</p> <p>The detailed information related to such cases is made available to Principal Accountant General (Audit) vide this office letter no 17960 dated 25.02.2019, in the form of soft copy of the Annexure-AB is available in the attached CD is placed at(flag- 'H').</p> <p>In view of the same, it is requested that the para may be dropped.</p>
Event	Number of tenders	Number of bids	Number of bidders to whom emails not sent															
Technical Opening	3594	10227	7164															
Commercial Opening	3864	12557	8887															
Issuance of Corrigendum	229	318	196															
3.9.8	<p>Non-implementation of envisaged modules:</p> <p>AS per the agreement, MSP had to implement all the six envisaged modules by April 2014. However, out of these six modules, following two modules were still</p>	<p>In this regard, it is informed that as per RFP and agreement executed between this office and MSP, Six modules containing 185 functionalities were agreed to be implemented/ incorporated in the e-procurement system. The details of</p>																

	not implemented:		the same are as under:-	
	Purpose	Impact of non-implementation:		
	Purpose	Impact of Non-Implementation		
	Contract management			
	The module was envisaged to record the process involved between issuance of supply/work order and final payment of bill to the suppliers/contractors. Implementation of this module would enable the Government to monitor the progress of supplies/works and build a repository of information that could be used to measure the performance of suppliers/contractors.	In the absence of this module, the government could not monitor the progress of supplies made/works executed by the concerned suppliers/contractors. Performance of supplier in terms of timelines and quality etc. cannot be monitored through the system.		
	Catalogue Management			
	The catalogue Management module in e- Procurement has to ensure the best price of goods and services across all entities to active the objective of internal arbitrage by having details of items with codes assigned to each item, procurement price, quantity procured and details of suppliers.	In the absence of catalogue management module, government could not create information bank consisting of historical information about the items procured from time to time, their procurement price, quantity procured along with complete details about the potential suppliers for those items. Thus, price differences of same items across the different departments could not be identified.		
	Indent Management and Purchase Order facilities.			
	A facility was provided in the e-procurement system for enabling the entities of the State Government to place the indents of their store requirements to DS&D through e-procurement portal. System also facilitates DS&D to prepare a tender on the basis of indents received. Further, there was facility in the system for placing automated purchase orders in the form of e-mail.	These facilities were not being used by any of the stakeholders and nodal department failed to achieve its objective of enhancing the transparency in procurement process by not emphasizing the buyer entities to bring a tender to its conclusive stage on portal by uploading details of purchase order made.		

Sr . N o	Name of Module envisaged	Number of Functionalities
1.	Suppliers management	26
2.	e-Tendering	87
3.	e-Auction	19
4.	Catalogue Management	11
5.	Receipt Management	12
6.	Contract Management	20
	Total	158

It is further submitted that out of the six above stated modules, four modules namely Suppliers management, e-tendering, e-Auction & Receipt management are operational and on live/production server which is being used by various Govt. Departments/Agencies. In addition to this, the functionalities in respect of two modules i.e Catalogue Management & Contract Management are available on demo server which can be shifted to production server as and when required by the govt. department/Agencies. Also, it submitted that as per the agreement clause No. 6(i) wherein 20% of the total amount of Rs. 295.50 i.e Rs. 59.10 per bid shall be made to be MSP on issuance of purchase order/rate contract. Since, contract management is not used, therefore Rs.236.40 per bid is being paid to MSP M/s Nextender. No financial benefit is given to M/S Nextender rather 20% penalty has been enforced due to non implementation/ Non usage of contract management module.

At the initial stage of implementation of single e-procurement portal it was

		<p>envisaged that to ensure best price of Goods and Services across all entities and to keep track of the processes involved between issuance of work order and final payments of bills to the suppliers the catalogue management module and contract management modules should also be a part of this solution. In every development and new initiative, the targets/ milestones are set and while you move through the process some of the targets are achieved and some of the targets are not achieved may be due to non-feasibility or may be due to the mind-set of the users to implement that. Now with the maturity of e-tendering process in the State where approximately more than 130 Nos. Govt. Departments/ Agencies are using the four modules namely Suppliers management, e-tendering, e- auction & Receipt Management and further efforts will be made for made the implementation of remaining modules i.e Catalogue management & Contract Management. It is also submitted that it is the Govt. Departments/Agencies which is to make use of these two modules and the MSP had already incorporated this facility.</p>
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The Committee has observed that number of discrepancies have been pointed in the para under consideration and the department has, although, accepted almost all the audit observations, but could not give convincing reply regarding appropriate action taken in the matter, therefore, the Committee has recommended as under:-

1. The department should constitute a Committee at appropriate higher level including a representative from the Audit Department to look into the overall impact of discrepancies pointed out in various sub-paras;

2. At least five hundred e-tendering cases which were finalized through this application may be selected for assessing the impact of discrepancies including financial impact;
3. Selection of these cases may be based on a logical criteria so that during the five years period of this e-tendering application:-
 - (i) all major departments which participated in this e-tendering process may be covered as far as possible;
 - (ii) tenders/auctions of high, medium and low value may be covered in respect of these departments;
 - (iii) all types of tenders/auctions processed/finalized may be covered; and
 - (iv) all aspects/discrepancies as pointed out in the para may be covered;
4. An exhaustive report containing all relevant documents/papers alongwith action taken in the matter, especially in the cases of deletion and removal of data unauthorizedly, if proved, tenders finalized without approvals of the nominated committees apart from other matters may be submitted to the Committee within a period of 90 days.

[22] **3.2 Delay in furnishing utilization certificates:**

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was

released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

Sr. No.	Name of the Head	Year	(Rs. in crore)							
			Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88
2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73

	(2401)									
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area Development (2705)	2015-16	21	212.59	15	102.08	13	100.51	2	1.57
		2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

The requisite reply is attached herewith as Annexure-A

It is requested to drop paragraph 3.2 of Report of the Comptroller and Auditor General of India on State Finance 31st March,2018 related to Industries Department, Haryana.

With reference to the paragraph 3.2 (Appendix3.1) regarding delay in furnishing utilization certificates the reply of Industries department is as under:-

Annexure-A

Major Head	Utilization Certificate outstanding		Position as per Department's record			Balance related to IT Deptt. Haryana		
2852	Year	Amount	Year		Amount	Year	Amount	
	2013-14	3.78	2013-14		No UC is pending with regard to this department because Pr. AG (A&E), Haryana has given NDC about grant in-aid for the year 2012-13 to 2015-16	2013-14	3.78	
	2014-15	10.00	2014-15			2014-15	10.00	
	2015-16	22.30	2015-16			2015-16	22.30	
	2016-17	34.88				2016-17	30.79	

			vide letter No. Deposit/16-17/NDC/1319, dated 19.9.2016		
		2016-17	Major Head -2852 is being operated by to government Departments i.e. Industries and Commerce as well as information Technology Department Haryana. Assistant Director (FP) has already given UCs vide letter No. FP/NMFP/UC/2016-17/9893-A, dated 7.6.2018 and FP/NMFP/UC/174-8250-A, dated 25.06.20 amounting to Rs. 4.09 Cr. For the FY 2016-17 rest of the amount of Rs.30.79 Cr. Pertains to information technology Department Haryana.		
	Total	70.96	4.09		66.87

Major Head	Utilization Certificate outstanding		Position as per Department's record	
2851	Year	Amount	Year	Amount
	2016-17	6.17 Cr.	2016-17	As per details mentioned above
<p>Total sum of Rs.566,79,000/- were related to the Haryana Khadi and village Industries Board, Haryana. Out of above, Rs.550,00,000 were utilized by the Haryana Khadi and village Industries board, Haryana and balance unutilized amount of Rs.. 16,79,000/- was also deposited bank in treasury. Bank interest amount to Rs. 44.10 lakh has also been deposited in the treasury. UCs has already been given to Pr. AG (A&E) and (Audit), Haryana, Chandigarh and Finance Department too vide letter No. (VI)/KB/budget/none-plan/2019-20/14486-A, dated 23.7.2019 provided by Additional Director (vi). During FY 2016-17, total grant-in –aid-of Rs. 50,00,000/- was sanctioned to investments promotion centre (now called as Bureau of Industrial promotion policy) vide sanction no. 123, dated 2.11.2016. UC has already been given to pr. AG (A&E) and (Audit), Haryana, Chandigarh vide letter no. IPC/2016-17/750-A, dated 20.11.2018 provided by Joint Director (BIPP).</p> <p>Thus total UCs of Rs.6,16,79,000/-i.e. Rs.6.17 crore (55000000 +1679000+5000000) have already been sent to Pr. AG (Audit), Haryana by the concerned scheme Incharge.</p>				

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

IRRIGATION AND WATER RESOURCES DEPARTMENT

[23] 3.11 Incomplete Irrigation Project

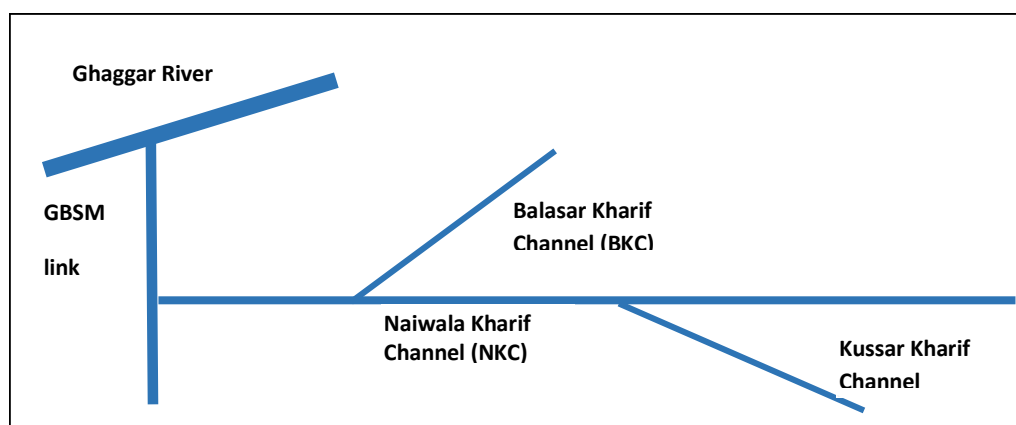
Improper management and delay in execution of critical activities resulted in the project remaining incomplete beyond more than a year of schedule date of completion rendering the expenditure of ` 40.14 crore unfruitful.

Para 16.37.1 of the Haryana Public Works Department Code provides that guidelines should be followed for avoiding time over-runs. It provides that survey work should be thorough, clearance from Government departments and statutory bodies should be obtained within reasonable time and completion of an activity which impinges on over-all completion of project should be ensured at the relevant time.

The State Government approved a project in February 2013 for Rs.47.22 crore (revised to Rs.59.93 crore in October 2015), with the objective of augmenting irrigation coverage and improving ground water table in an area of 29,511 acres covering 22 villages in Sirsa district, where rainfall was poor and ground water was brackish. The project with the scheduled date of completion as March 2017 had following components:-

- (i) Remodeling of 6.71 Km length of Ghagar Bani Sadewa MMK link channel (GBSM) off taking from Ghaggar River for increasing its capacity from 253 cusecs to 851 cusecs.
- (ii) Construction of 15.54 km long Naiwala Kharif Channel (NKC) with 281 cusec capacity off taking from GBSM link channel.
- (iii) Construction of 3.81 km long Balasar Kharif Channel (BKC) with 41.61 cusec capacity and 2.87 km long Kussar Kharif Channels (KKC) with 32.33 cusec capacity, both off taking from NKC.

A representational layout of the project is depicted below:



The Irrigation Department had incurred an expenditure of Rs.40.14 crore on the project upto January 2018. The project was executed by two divisions of the Department. Audit

observed that -

- The work of remodeling of GBSM link channel should have been taken up prior to awarding the works of three channels viz. NKC (in March 2014), BKC and KKC (in June 2015), because GBSM link channel is the feeder channel for carrying additional water from Ghaggar River for the other channels. However, the architectural drawings of various structures of GBSM link channel such as aqueducts, head regulator and bridges were finalised by EE, Sirsa Water Services Division only in November 2017 and the estimate for remodeling of GBSM link channel was approved in December 2017 for Rs. 9.78 crore. The work was allotted to an agency in May 2018 with timeline of 18 months (November 2019). Thus, the original project completion date (March 2017) was pushed back by two and half years.
- The work of construction of NKC was allotted in March 2014 for Rs.8.71 crore with a time limit of twelve months. However, the work remained incomplete and the agency executed the work to the tune of Rs. 6.35 crore upto January 2018. Land measuring 96.98 acres was to be acquired for the entire project. Though the process of land acquisition started in 2012, yet the compensation for structures on acquired land (91.02 acres) continued to be paid upto October 2014 i.e. after seven months from award of the work. The work also involved clearances to be taken from Forest Department which was initiated by the Department as late as in August 2015. The approval from Forest Department was received only in January 2018 with a delay of two and half years as the Irrigation Department had not demarcated trees required to be felled. Demarcation of trees was to be done before taking up the matter for forest clearance with the Forest Department. This delayed the work of construction of NKC by three years.
- The work of BKC was awarded to an agency in June 2015 for Rs.1.69 crore with a time limit of eight months. There has been no progress of work since November 2017 after incurring expenditure of Rs.0.54 crore since additional land was required to be acquired. At the time of preparation of project estimate, alignment of channel was not assessed correctly as a result of which additional 2.525 acres of land had to be acquired subsequently. The process of acquiring the additional land started only in March 2017 and was finally completed in April 2018. The work on this channel had not been resumed (May 2018).

On being pointed out, the Chief Engineer replied (October 2018) that the project could not be completed in time due to non-clearance of site and non-shifting of electric poles. Thus, the project which was envisaged to be completed by March 2017 would be delayed by two and half years i.e upto November 2019 due to various reasons as stated above. The expenditure of ` 40.14 crore incurred on the project has remained unfruitful.

Department may initiate necessary action for ensuring time-bound completion of the project.

The matter was referred (March 2018) to the State Government and further reminder was issued in June 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:-

The administrative approval for Construction of Naiwala Kharif Channel with its off-takes was initially accorded by the Govt. for Rs. 3335.09 lacs vide memo No. 2/5/2011-1-W dt. 14.01.2011(copy attached Annexure-'1') under State Plan Head "4700 Medium Irrigation Plan Works" construction of New Minor. Later on, as per instruction of Engineer-In-Chief, Irrigation & W.R. Department, Haryana Chandigarh issued vide his letter No. 799-826/NBD/2013 dt. 06.05.2013 and Chief Engineer/BWS, Irrigation & W.R. Deptt. Haryana Chandigarh letter No. 2703-07/7-BWS/20/A/08 dt. 14.05.2013, this project was passed in NABARD RIDF-XIX for funding and the Project estimate was also re-framed by including the works of Remodelling of Ghaggar-Bani-Sadewa-MMK Link Channel from RD. 0 – 22000 amounting to Rs. 4721.53 lacs. (The same has been approved by the NABARD under Trench-XX for Rs. 2702.25 lacs) against 4721.53 lacs vide reference No. NB.SPD/RIDF-XX-2001 (Haryana)/PSC-143/2014-15 dated 27 Oct. 2014 (copy attached Annexure-'2').

Earlier the work of remodeling of G.B.S.M. Link Channel from RD. 0 – 22000 was not included in the main project in 2011 of construction of Naiwala Kharif Channel. Later on as per SE/BWSC/Sirsa C.W. No. 1015 dated 10.12.2012, fresh cost estimate was submitted in which provision of remodeling Ghaggar Bani Sadewa Mammerkhera Link Channel from RD. 0-22000 was also added and there by cost of total project estimate increased to Rs. 4722.00 lacs, administrative approval thereof was accorded by PS to Govt. of Haryana I&WRD memo No. 16/81/2015-2 IW dt. 21.10.2015 amounting to Rs.5993.00 lacs under Head NABARD RIDF-XX for the year 2015-16 (copy attached Annexure-'3') and there is no acquisition of land involved in remodelling of G.B.S.M. Link Channel. The estimate of Remodelling of Ghaggar Bani Sadewa Mammerkhera Link Channel from RD. 0-22000 off-taking at 29500-R of River Ghaggar i/c E/Work excavation, Construction of Head Regulator, Aqueducts, V.R. Bridges and W/C x-ing's. was sanctioned vide CE/BWS/HID/PKL No. 1815/NABARD/2017 dated 18.12.2017 for Rs.9,78,09,284/- only, (copy attached Annexure-'4') Which was delayed due to non approval of the drawings of its allied structures well in time accordingly the work could not be started. However now the tender rates for the above said work has already been approved vide CE/BWS/HID/PKL No. 425/NABARD/2018 dt. 13.04.2018. The work has been started and Rs. 2,95,08,252/- has been incurred on the work upto 04/2020. Time extension is also granted by CE/BWS/PKL vide letter No. 1729/NABARD/2019 dated 10.12.2019 upto 31.05.2020. Now work has been stopped due to COVID-19 and entire lockdown. Work will be start after rainy season due to labour has been migrated from Haryana State and work will be completed before 03/2021.

The work of Naiwala Kharif Channel was taken up in the First instance because of the following conditions:-

1. Initially the work of Remodelling of Ghaggar Bani Sadewa Mammerkhera Link Channel from RD. 0-22000 was not included in the project of Naiwala Kharif Channel.

2. Land acquisition was involved in this work i.e. 93.52 acres No. of shareholders of various villages.
3. Award of land of Naiwala Kharif Channel also involved numerous villages and involvement of DRO office was also to be handled in a great way.
4. Removal of kotha's, dhani's, tubewell's, electric poles etc. was also involved and for which different departments viz a viz B&R, Agricultures, Electricity board and Public Health Engg. Deptt. had to be consulted.
5. Removal of forest/trees was also involved in large numbers and for this forest deptt. had to be involved.

The project of Naiwala Kharif Channel was transferred to Executive Engineer, Ghaggar W/S Division, Sirsa for execution only due to work load of construction of Rattakhera Kharif Channel and other works by the then worthy SE/BWSC/Sirsa vide office order No. 194-199/85-W dt. 22.01.2014 (copy attached Annexure-'5'), that the work of Main Branch of Naiwala Kharif Channel was transferred to this office vide worthy CE/BWS/HID/PKL No. 843-45/NABARD/2015 dt. 20.10.2015 (copy attached Annexure-'6'). The work of construction of Naiwala Kharif Channel has been later announced in the C.M. Announcement vide code No. 18034dt. 24.12.2016 at Rania. The work has already been taken up and balance is in progress.

The project has been delayed with following reasons and took extra time:-

- 1 Due to delay in award of acquired land of 93.57 acres of 8 No. villages and some discrepancy in acquiring of land.
- 2 There were numerous court cases regarding demand of path/bridge viz-a-viz Darshan Singh Vs. State, Ranjeet Vs. State on which Hon'ble court had given stayed, because of it work was held up at site other then this 154 court cases were involved and most of staff was involved in making reply thereof and work at site suffered a lot.
- 3 Due to non clearance of forest in due time.
- 4 Due to non removal shifting of electric lines/poles, tubewells, dhanies and kotha etc. from the approved alignment of Naiwala Kharif Channel from RD-0-51000-Tail and its off-takes on due course of time by the different departments.
- 5 NKC is in fully working condition from head to tail except near about 150 feet near RD 34400 where tender has already been floated.

As reported by Executive Engineer, Ghaggar W/S Divn., Sirsa vide his office letter No. 2610-11/22-A dated 19.05.2020 that the agency has started the work & also executed some E/work and some pucca work, but due to major obstructions i.e. supplementary awards, shifting of electrical poles, forest trees clearance the society stopped the work at site after completing 30% work at site. But after clearing some obstruction the society restarted the work for which the time limit was also granted vide XEN/Ghaggar letter No. 6949-50/10-A dated 6.11.2017 up to 31.3.2018 and the agency restart the work at site. Thereafter the agency again

stopped the work due to obstruction i.e. supplementary award of land, As reported by Executive Engineer, Ghaggar W/S Divn., Sirsa vide his office letter No. 2610-11/22-A dated 19.05.2020 that the agency has started the work & also executed some E/work and some pucca work, but due to major obstructions i.e. supplementary awards, shifting of electrical poles, forest trees clearance the society stopped the work at site after completing 30% work at site. But after clearing some obstruction the society restarted the work for which the time limit was also granted vide XEN/Ghaggar letter No. 6949-50/10-A dated 6.11.2017 up to 31.3.2018 and the agency restart the work at site. Thereafter the agency again stopped the work due to obstruction i.e. supplementary award of land, forest clearance. Because at the time of project preparation there was some land which was left over in Village Nanuana, Fatehpuria, Mohamadpuria, Balasar, Khaja Khera and Kussar & due to this progress of work has affected. The case of clearance of forest trees was taken up by XEN/Sirsa with DFO/Sirsa vide letter No. 5487-90/22-W dated 28.08.15 combindly for Naiwala Kharif Channel and its branches. But after a lapse of one year and two months the case was separated vide Sub Divisional Officer, Bani W/s Sub Division Sirsa vide letter No. 597-600/6-W dated 03.10.16 and Executive Engineer/Sirsa vide letter No. 8275-77/22-W dated 07.10.16. Due to separation of said case, the clearance of forest trees was delayed. After that the matter was discussed with the forest department/Sirsa for early clearance of forest trees, but the forest authority required the demarcation for clearance of trees. The same was intimated to Sub Divisional Officer (Civil) Ellenabad vide XEN/Ghaggar letters No 7337-40/ 19-R dated 02.11.16. Moreover, as per the demarcation by Revenue Deptt. of the Balasar Kharif Channel (41.61 Cs.), it is found that the existing Balasar minor from RD 0 to 1600 (nearly) & RD 5600 to 6500 (nearly) has been shifted away from its alignment during its construction approx. year before 1960. The maximum deviation in the alignment from RD 0 to 1600 is found 40 feet & the max. Top width of Balasar Kharif Channel in this reach is 57 feet (Approx.). So as per the conditions prevailing at the site, Balasar Kharif Channel has got only 20 feet wide land. So there is acute need to shift the existing Balasar Minor at that point is about 57 feet being an unlined channel, technically it is not possible to excavate the channel to its approved alignment along with its head regulator from RD. 0 to 1600 and RD 5600 to 6500. Which shifted by XEN/Sirsa during 2019. Due to non clearance of all such obstructions at site the work cannot be complete. Mean time the A/A approval for depositing Rs. 60.25 Lacs to Forest Department for clearance of forest was received vide worthy CE/BWS/PKL Vide No. 1555/NBD/2017 dated 27.10.2017 and XEN/Ghaggar deposited Rs. 60.25 Lacs to Forest Department vide letter No. 8384-85/10-A dated 4.12.2017. There after the work restarted by the agency after clearing the site obstructions as per agency request the 2nd time extension was also granted vide worthy CE/BWSU/PKL letter No.1001/NABARD dated 30.8.2018 up to 30.6.2019 the society again restarted the work & completed approximately 30-35% work at site. Hence total 60-65% work completed by society at site. After completion of 65% work the agency again stopped the work at site due to land issue for 0.43 Acres of Village Nanuana in head reach which is not acquired by XEN/Sirsa. As the land award issues of the project taken by XEN/Sirsa with DRO-Cum-LAO Sirsa vide SE/BWSC/SSA letter No.12693-95/85-W/Rori dated 21.8.2017. Now the process of balance land is in

progress and the landowner has submitted his consent for offering his land for Balance work of the subject cited channel and the same has uploaded on E-Bhoomi portal. The cases regarding permission for requisition of balance land i.e. 0.43 Acre has already been submitted to SE/BWSC/SSA vide XEN/Ghagggar letter No. 1665-68/19-R dated 18.12.2019. Keeping in view, position explained as above the work could not be completed at site till the balance Land not acquired of Village Nanuana. Now the work has been stopped due to COVID-19 and entire lock down. The Work will be started after rainy season due to labour has been migrated from Haryana state and the work will be completed before 3/2021.

The total expenditure on project was incurred Rs. 41.49 crore out of which Rs. 31.51 crore were incurred only on land payment. Work is still on and about 84% has been completed at site till today. Initially the work of remodeling of G.B.S.M. Link Channel from RD. 0 – 22000 was not included in the main project in 2011 of construction of Naiwala Kharif Channel. Later on as per SE/BWSC/Sirsa C.W. No. 1015 dt. 10.12.2012, fresh cost estimate was submitted in which provision of remodeling Ghagggar Bani Sadewa Mammerkhera Link Channel from RD. 0-22000 was also added. It is not right that proper planning was not made rather and project was so huge that this much of time was needed by it to be completed as stated above i.e. 84%.

Comments of Chief Engineer/BWS, IWRD, Haryana, Panchkula on the annotated reply to the Para as given as under:-

Initially, the provision of remodeling of G.B.S.M link channel from RD.0-22000 (off taking part of Naiwala Kharif channel) was not included in the project during 2011. Later on fresh cost estimate including the provision for remodeling of G.B.S.M link channel from RD.0-22000 was prepared and got approved from Govt. as well as NABARD. About 55% work has been completed at site. The project has been delayed due to non clearance of forest & shifting of electric poles/ tube wells/ dhanies / kothas coming in the alignment and numerous Court cases regarding demand of path/ bridges etc.

The project of Construction of Naiwala Kharif Channel & Kussar Kharif Channel have been completed at site. The project was delayed due to following reasons:-

- i. Delay in award of acquisition of land of 8 No. villages measuring 93.57 acres.
- ii. Numerous Court cases involved because of which Hon'ble Court had given stay and work was held up at site.
- iii. Due to non removal shifting of electric poles, non clearance of forest, tubewells, Dhanies and Kothas etc.

The work of construction of Balasar Kharif Channel has been 65% completed at site and remaining work could not be completed due to non acquisition of 0.425 acres land of village Nanuana in head reach of Balasar Kharif Channel. Further, the case for the purchase of 0.425 acres land of Village Nanuana was put up and discussed in the meeting of Committee of Secretaries held on 20.02.2020.

The Committee found that the rate offered by land owners are on higher side and D.C Sirsa was asked to re- negotiate with the land owners. The land owner was re-called for negotiation on dated 03.06.2020 by D.C., Sirsa but he has refused to rates further. The case is again re-submitted to Committee of Secretaries to finalize the rates offered by the land owner. As-soon- as the land measuring 0.425 acre is acquired from the land owner, the work will be taken up accordingly. Further, the case regarding taking disciplinary action against the concerned officer/ officials has been submitted to Govt. for non acquisition of said land for so many years.

The overall physical progress of the project is 84%. It is not correct to point here that the proper planning was not made while executing the project, rather the project involved acquisition of land, Clearances from various authorities i.e. Forest clearances, shifting of electric poles/tubewells/dhanies etc and numerous court cases, which itself takes lot of time for getting approved/settled.

Hence PAC para may be settled please.

The Committee has desired that the project be completed by 31st December, 2021 as assured by the department and thereafter report be submitted to the Committee for information/consideration.

[24] 3.6 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 of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 71 cases of misappropriation and defalcation involving Government money amounting to Rs.1.34 crore on which final action was pending as of June 2018. In all these cases the First Information Report (FIR) have been filed by the concerned departments. 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 summarised in Table 3.4.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	28	86.90	Cases pending as of June 2017	98	140.82
5-10	07	16.61			
10-15	14	17.11	Cases added during the year	08	40.24

15 - 20	05	09.93			
20 - 25	03	00.00	Total	106	181.06
25 and above	14	03.72	Cases of losses written off during the year	35	46.79
Total	71	134.27	Total pending cases as of June 2018	71	134.27

Reasons for pendency of cases are listed in Table 3.5.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Departmental action initiated but not finalized	51	106.43
ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	4	1.60
iii)	Awaiting orders for recovery or write off	10	9.30
iv)	Pending in the courts of law	6	16.94
Total		71	134.27

Out of the total loss cases, 77 per cent cases are related to theft of Government money/store. Further, in respect of 72 per cent cases of losses, departmental action had not been finalized while 14 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 71 cases of losses due to theft/misappropriation, 43 cases were more than five years old, including 14 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

The Government may consider preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.

Appendix 3.6

Department/category wise detail of cases of theft and misappropriation/loss of Government material:

(Rs. in lakh)

Name of the department	Theft cases		Misappropriation/loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Development & Panchayats	2	6.50	0	0	2	6.50
Education	14	27.38	3	1.39	17	28.77
Medical	2	0	0	0	2	0
Technical Education	1	6.52	0	0	1	6.52
Police	0	0	1	3.79	1	3.79
Social Welfare	3	8.63	0	0	3	8.63
Transport Department	0	0	2	3.77	2	3.77
Town & Country Planning	0	0	1	1.44	1	1.44
Medical Education & Research	1	3.00	0	0	1	3.00

Skill Development & Industrial Training	3	1.17	0	0	3	1.17
Treasury & Accounts	0	0	1	6.27	1	6.27
Economic & Statistical Analysis	1	0.03	1	0	2	0.03
Labour & Employment	2	0.15	0	0	2	0.15
Women and Child Development	1	0	0	0	1	0
Sports & Youth Welfare	1	39.58	0	0	1	39.58
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	22	6.61	5	0.32	27	6.93
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	55	109.18	16	25.09	71	134.27

Say Rs.1.34crore

The department in its written reply stated as under:-

As per appendix 3.5 only 27 No. pending cases amounting to Rs.6.97 lacs regarding Misappropriation & defalcations relates to Irrigation Deptt., out of these department has taken final action on 08 No. cases amounting to Rs.4.86 lacs which has been verified/recommended for settlement from the PAC by Principal Accountant General (Audit), Haryana, Chandigarh vide his DO No. ES-II/WM/Loss & Theft/2018-19/846 dated 04.09.2018, ES-II/WM/Loss, Theft/2018-19/392 dated 15.01.2019 & ES-II-WM/Loss/Theft/2018-19/672 dated 01.11.2019 tabulated as under:-

Total Case and amount		No. of cases in which recovery made (losses)		No. of cases in which sanction to write-off has been issued (Theft)		Total settled cases and amount		Outstanding cases and amount	
Case (5 L+22 T)	Amount (Rs.In Lacs)	Out of 05 No. cases	Amount (Rs. in Lacs)	Out of 22 No. Cases	Amount (Rs. in Lacs)	Cases out of 27 Nos.	Amount (Rs. in Lacs)	Case 19 Nos. (L&T)	Amount (Rs. in Lacs)
27	6.97	3	0.10	5	4.76	8	4.86	(2+17)	2.11

Efforts are being made to settle the remaining 19 Nos. cases amounting to Rs.2.11 lacs at the earliest from the Principal Accountant General (Audit), Haryana, Chandigarh at personal level by making visit.

Hence, the Para may kindly be dropped.

The Committee has desired that sincere and pragmatic efforts be made to settle the remaining cases and/or to make the recovery and reconcile the same in the office of Principal Accountant General (A&E), Haryana and in the cases wherein the recovery is not possible, be got written off under intimation of the Committee.

REVENUE AND DISASTER MANAGEMENT DEPARTMENT

[25] 3.15 Payment of inadmissible compensation for damaged crops:

Due to non-observance of instructions of Gol for payment of compensation for damaged crops, the State Government suffered a loss of Rs.3.07 crore.

The Ministry of Home Affairs (Disaster Management Division), Government of India (Gol) issued (April 2015) norms for providing assistance from State Disaster Relief Fund (SDRF) with effect from 1st April 2015 which were also applicable for assistance/compensation for crops damaged by hailstorms in different parts of the country during February/March 2015. The assistance was to be provided subject to ceiling of two hectare (i.e. five acres) per farmer. The State Government decided (April 2015) to pay maximum compensation of Rs.60,000 (Rs.12,000 per acre upto five acre) per farmer on the basis of girdawari conducted in the month of March- April 2015. The Deputy Commissioners (DCs) and Sub Divisional Officers (SDOs- Civil) were responsible for correct disbursement of compensation to all affected persons in accordance with the instructions issued through Standing Order No. 72 (September 2013) of the Revenue and Disaster Management (RDM) Department. The disbursement was to be made under the supervision of a committee comprising Haryana Civil Services (HCS) and Class-I officers of the district concerned. A register showing details e.g. name of affected person, total affected area, the amount to be disbursed to the affected persons, etc. was to be maintained at Tehsil offices.

Scrutiny of the records of the Tehsildars under the offices of DCs, Gurugram and Sirsa revealed that the disbursing officers of Farukhnagar (Gurugram), Sirsa and Rania (Sirsa) Tehsils made inadmissible payment of Rs.3.07 crore to the 727 farmers for affected area above two hectare in contravention of the norms/instructions issued by the Gol and GoH. This shows that there was lack of effective monitoring and supervision by DCs and SDOs-Civil as well as by the Disbursement Committee which was tasked with the responsibility of ensuring disbursement of compensation as per norms.

On being pointed out by Audit, the DC, Gurugram replied (April 2018) that instructions had been issued to Tehsildar of Farukhnagar Tehsil for effecting recovery of excess payment of compensation as arrears of Land Revenue. Office of the Additional Chief Secretary to Government Haryana, RDM Department also accepted (May 2018) failure of the field offices in following the norms of disbursement.

Thus, due to not abiding by the norms fixed for paying compensation, the Tehsildars paid an inadmissible compensation of Rs. 3.07 crore to the farmers.

The matter was referred to the State Government in May 2018 and further reminder was issued in July 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:-

It has been decided principally to recoup the amount of Rs. 3.07 crore which was shown as excess payment by CAG (Audit), from State Budget to State Disaster Response Fund.

Proposal regarding recoupment of Rs. 3.07 crore from state budget to State Disaster Response Fund has been submitted to Finance Department for their concurrence.

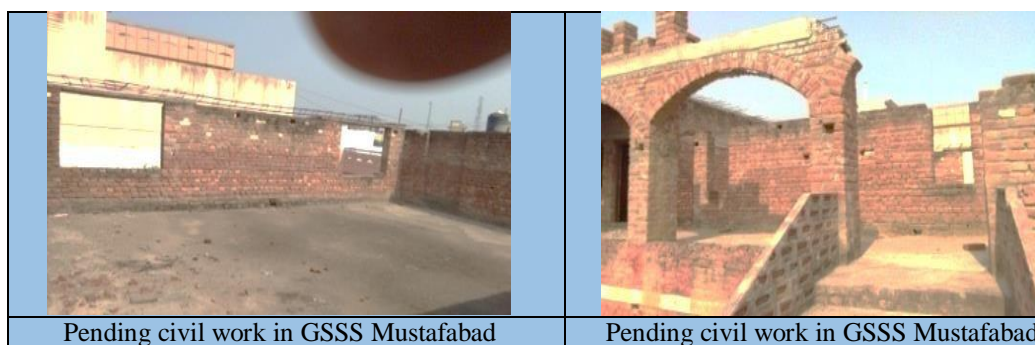
In view of submissions made, this para may be dropped.

The Committee has desired that after taking approval of the Finance Department regarding recoupment of Rs.3.07 crore from State budget to State Disaster response Fund, the Committee be informed.

SCHOOL EDUCATION DEPARTMENT

[26] 3.16.2.5 Non-recovery of funds from defaulters

Funds of Rs.38.24 lakh were released for construction of 11 rooms in GSSS, Mustafabad (Yamunanagar) during 2011-12. The Principals exhausted entire funds and submitted UCs for entire amount but completed only six rooms. The remaining five rooms remained incomplete (February 2018) as shown below:



Since works remained incomplete despite utilising all the funds, the assessment of the work was carried out (November 2015) by the technical team headed by Superintending Engineer which recommended recovery of Rs.12.30 lakh from two of the then Principals. The District Education Officer (DEO) had not taken any departmental action against these Principals and even the recovery was not made despite the matter being brought to the notice of ACS, School Education Department, SPD, HSSPP, Director, Secondary Education and ADC-cum- Chairman, SSA/RMSA Yamunanagar from time to time (April 2016-June 2018).

The HSSPP stated (October 2018) that Inquiry Officer had been appointed for conducting inquiry in the matter and appropriate action would be taken on receipt of inquiry report.

The State Government may consider to evolve a mechanism to monitor the physical and financial progress of works.

The department in its written reply stated as under:-

It is submitted that as pointed out by Audit Team regarding non taken of departmental action and non recovery of funds from defaulters, instruction have been issued by HQ to DPC,Yamunanagar vide letter dated 07.12.18 to lodge FIR against both officials and recovery of amount with interest (copy enclosed). Further DPC,Yamunanagar vide their letter dated 20.12.18 has requested to HQ to postpone lodging of FIR as both defaulters ie. Sh. Karnail Singh,the then Principal,GSSSSMustafabad and Sh. Ram Parkash,BEOhave submitted a written request/undertaking that the pending work of 9 ACRs,1 Art and Craft Room and 1 Science lab at GSSS,Mustafabad will be completed up to Dec,2018. Further opportunity have been granted by competent authority to complete the pending work up to Dec,2018 but the construction work have not been completed yet (status report of JE/SDE of Yamunanagar for RMSA work in GSSS Mustafabad is

enclosed) . later on, as per direction given by O/o ACS, Vigilance Department, Haryana, Chandigarh a committee has been constituted by Director, Secondary Education, Haryana under the chairmanship of Smt. Vandana Gupta, Deputy Director vide order dated 11.09.19 to enquire the matter of utilization of grants by Sh. Karnail Singh the then Principal GSSS Mustafabad (now Posted at GSSS Dahar, Panipat) and Sh. Ram Parkash, the then BEO, Mustafabad (now BEO,Barara) against construction work of RMSA Component for GSSS Mustafabad,Yamunanagar(copy enclosed). Now as per UO no. KW 5/8-2019 HRG-1(1) Dated 09.06.20 (copy enclosed) Deputy Director, O/o DSE, Haryana has proposed to investigate the case under the supervision of Chief Vigilance Officer, o/o DGSE Panchkula for which CVO cum JDA-II ordered to put the penal of Inquiry Officer of CS, Haryana for which approval from competent authority for appointment of Inquiry officer is yet to be received.

The Committee has viewed it very serious that despite the directions/recommendation of the head office, FIR has not be got lodged against the two defaulter officers. The Committee has, therefore, desired as under:

- i) FIR be got registered against the two defaulters at the earliest;**
- ii) Whole matter be got inquired into thoroughly by any senior officer; and**
- iii) The officers/officials be identified who have not taken any action to get the FIR lodged against the two defaulter officers for not lodging the FIR against them despite the directions/recommendation of the head office so that strict disciplinary action may also be taken against those erring officers/officials.**

Thereafter, action taken report be submitted to the Committee at the earliest possible for its consideration.

[27] 3.16.2.6 Suspected embezzlement of funds

(ii) In the office of the DPC, Yamunanagar, double payment was made on the same bill number 629 dated 23 January 2013 of a brick owner firm of village Jubble, Radaur for purchase of bricks vide voucher number 134 and voucher number 173 by the Principal GSSS, Mustafabad which shows suspected embezzlement of Rs.54,000.

The HSSPP stated (October 2018) that Inquiry Officer had been appointed for conducting inquiry in the matter and appropriate action would be taken on receipt of inquiry report.

Department may ensure time-bound completion of inquiry proceedings. It may consider devising a system of internal control for avoiding misappropriation of funds.

The department in its written reply stated as under:-

(i)The Then Principal, GSSS,Jehtana ,District Nuh vide his reply has stated that all the construction work i.e one HM room, One Class room and three component set i.e. Lab, art and craft room and Computer room have been completed and payment has been made through School Management Committee and all the works have been done by the same contractor.By mistake photocopy of one bill have been pasted in all civil work file which were also duly

verified by the then Principal. In future this type of mistake not will be repeated. (copy of reply and bills are enclosed).

(i) The matter regarding Double payment amount of Rs. 54000/- for the same bill number of M/S Nanhria Bricks Village Jubble (Radaur) against purchase of bricks for construction work is also a part of complaint against Sh. Ram Parkash, BEO, Mustafabadas already stated in case of para 3.16.2.5 and action will be taken after completion of investigation

The Committee has desired that the disciplinary proceedings be concluded in a time bound manner and the Committee be also kept informed of the outcome of the disciplinary proceedings.

[28] **3.16.2.8 Non-functional girls' hostels:**

Gol introduced (2008-09) Girls' Hostel Scheme for setting up of hostels with lodging and boarding facilities in the Educationally Backward Blocks (EBBs). There were 36 EBBs in the State (*Appendix 3.27*). Gol granted approval for construction of 18 girls' hostels in 2013-14 and 18 more hostels in 2014-15 in Aarohi Model Schools.

As of March 2018, out of 36 girls' hostels, 31 were completed by HSSPP during the period between January 2015 and August 2016. Out of 31 completed hostels, only 2 hostels i.e. Kheri Saffa and Phulia Khurd in Jind district were made functional. Remaining 29 hostels were not functional even after a lapse of 19-38 months of their completion at a cost of Rs.47.18 crore. The HSSPP failed to provide the basic pre-requisites such as furniture, kitchen equipment, bedding, chowkidar, warden, etc. In test-checked districts of Kaithal and Sirsa, 327 girls in 2016-17 and 318 girls in 2017-18 had submitted their willingness to stay in the hostel; but these girls remained deprived of benefits of the scheme.

The HSSPP stated (October 2018) that delay in making the hostels functional was on account of non-release of fund by Gol. The HSSPP further stated that furniture and fixture had now been provided for 10 hostels and would be made operational very shortly and that others hostels would also be made functional in a phased manner. Audit observed that second instalment of funds in respect of 18 girls' hostels approved during 2014-15 was not released by the Gol due to slow physical progress and non-submission of utilisation certificates of earlier grants.

The Government may consider expediting the process of procurement of furniture and fixture for providing boarding and lodging facility to girl students.

The department in its written reply stated as under:-

In this regard, It is intimated that GOI has approved construction work of 18 no. girls' hostels during the year 2013-14 and another 18 no. Girls hostels during 2014-15 in the campus of respective Aarohi Model School. As on date, Out of 36 girls' hostels, construction works of 32 no. Girls Hostels have been completed. As per Report submitted by SDE, Mewat construction work of two Girls Hostels in District Mewat are in progress and will be completed up to December, 2020 whereas reported by SDE, Palwal 70% works of Two Girls Hostels in District Palwal have been completed and it may be fully completed up to August, 2020 (copy enclosed).

It is further stated that out of total constructed Girls Hostels, 10 Girls Hostels were made functional in the year 2018-19 and 4 GH are made functional in the year 2019-20. Thus, total 14 GH have been made functional. Boarding and Lodging Facilities has been provided for all the Girls. In order to make other 22 Constructed GH Functional, supply order dated 23.10.19(copy Enclosed) has been given to M/s Haryana Forest Development Corporation for supply of Furniture items such as bed, Dining Tables, Benches, Office Chair/Tables etc. for 22 Girls Hostel against total value of Rs.2.39 Crores. After getting inspection of Furniture items on 14.02.2020 (copy enclosed), 50% amount of total cost of Rs.1,19,85,745/- (total cost Rs.2,39,71,490/-) was transferred in the account of HFDC as requested by HFDC vide their letter no. HFDC/2020/4894 Dated 27.02.20 (copy enclosed). The said material is to be supplied before 31.03.2020 by HFDC in respective 22 Girls Hostels but due to enforcement of lockdown the said material could not be supplied by HFDC to respective Girls Hostels. Now firm has been requested to supply the furniture items to Girls Hostels at the earliest and to intimate the complete status of supply of furniture items (copy enclosed). Besides, funds of Rs.70.40 lacs (Rs.3.20 lacs per Girls Hostel for 22 GH) were also released by HQ vide sanction order dated 03.09.19 (copy enclosed) to Concerned District Offices for procurement of Kitchen /Electricity items for Girls Hostels. Some Hostels are in process of Repair and Maintenance along with water and electricity Connection. After start functioning of Girls Hostels, services of Supporting Staff may also be hired from outsourcing agencies.

Hence, Audit Para may kindly be dropped.

The Committee has desired that after the completion of the security and safety audit, a copy of the same be supplied to the Committee for its information/consideration. The Committee has also recommended that as far as possible female staff be posted/appointed in the Girls' hostel.

[29] **3.16.2.9 Poor/unsatisfactory functioning of ICT laboratories:**

Under Information and Communication Technology (ICT) Scheme (launched in December 2004) opportunities were to be provided to secondary stage students to build their capacity on ICT skills and make them learn through computer aided learning process. In Haryana, 2,617 schools were provided with ICT laboratories.

ICT laboratories were existing in 42 (out of 50) test-checked schools. In only 14 (33 *per cent*) schools, the labs were fully functional, in three schools, the labs were non-functional and in 25 schools, these were partially functional as only 522 out of 829 computers (Appendix 3.28) were in working condition. Out of 42, while gensets were functional in 15 schools, they were not functional in 27 schools. Thus, the students of these schools were deprived of the facility of computer education in the event of power failure.

Further, technical evaluation of computers and allied items provided under ICT scheme conducted by HARTRON in January/February 2017 brought out that computer systems were not in working order in 427 schools in the State. No action was taken to repair or replace the non-working computers (June 2018).

The HSSPP stated (October 2018) that the work relating to supply, installation and

maintenance of ICT laboratories in 2,617 Government High/Senior Secondary Schools was allotted to a company but due to default in services, the agreement was terminated (April 2014) and the company was blacklisted. The company challenged the termination and blacklisting in the Hon'ble Apex Court in May 2014. The Hon'ble Court has stayed the orders. Due to the matter being sub-judice the Department was unable to carry out the repair and maintenance of the computer labs in 2,617 schools.

Audit is of the opinion that since the stay was on termination and blacklisting of the firm, alternative arrangement should have been made to repair or replace the non-working computers to provide facility of computer education to students.

The department in its written reply stated as under:-

As a result of rejection of claims and counter claims by the Arbitrator, both the parties filed arbitration petition u/s 34 of Arbitration Act, 1996 in the Commercial Court, Gurugram. The Arbitration Petitions have been transferred to the District Court Panchkula by the the Commercial Court, Gurugram on 05.03.2020. Due to the country wide lockdown, no hearing has taken place in the District Court, Panchkula yet in both the petitions.

Since, the labs were setup under BOO model and ultimately the computer hardware was to be taken away after completion of 5 years by the company had the project been completed successfully except transfer of DGset. Therefore, it was not in the interest of the Department to get the repair /replacement of non-working computers done as the matter remain subjudice.

So far as the matter regarding providing of facility of computer education to the students is concerned, the department is providing computer education through the existing and functional infrastructure available in the computer labs.

Hence, para may kindly be dropped.

The Committee has desired that State interest be protected meticulously before the Court and the Committee be also kept informed of the decision of Hon'ble Court.

[30] 3.6 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 of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 71 cases of misappropriation and defalcation involving Government money amounting to Rs.1.34 crore on which final action was pending as of June 2018. In all these cases the First Information Report (FIR) have been filed by the concerned departments. 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 summarised in Table 3.4.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	28	86.90	Cases pending as of June 2017	98	140.82
5-10	07	16.61			
10-15	14	17.11	Cases added during the year	08	40.24
15 - 20	05	09.93			
20 - 25	03	00.00	Total	106	181.06
25 and above	14	03.72	Cases of losses written off during the year	35	46.79
Total	71	134.27	Total pending cases as of June 2018	71	134.27

Reasons for pendency of cases are listed in Table 3.5.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Departmental action initiated but not finalized	51	106.43
ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	4	1.60
iii)	Awaiting orders for recovery or write off	10	9.30
iv)	Pending in the courts of law	6	16.94
Total		71	134.27

Out of the total loss cases, 77 per cent cases are related to theft of Government money/store. Further, in respect of 72 per cent cases of losses, departmental action had not been finalized while 14 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 71 cases of losses due to theft/misappropriation, 43 cases were more than five years old, including 14 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

The Government may consider preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.

Appendix 3.6

Department/category wise detail of cases of theft and misappropriation/loss of Government material:

(Rs. in lakh)

		Misappropriation/loss of Government material	
--	--	--	--

Name of the department	Theft cases				Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Development & Panchayats	2	6.50	0	0	2	6.50
Education	14	27.38	3	1.39	17	28.77
Medical	2	0	0	0	2	0
Technical Education	1	6.52	0	0	1	6.52
Police	0	0	1	3.79	1	3.79
Social Welfare	3	8.63	0	0	3	8.63
Transport Department	0	0	2	3.77	2	3.77
Town & Country Planning	0	0	1	1.44	1	1.44
Medical Education & Research	1	3.00	0	0	1	3.00
Skill Development & Industrial Training	3	1.17	0	0	3	1.17
Treasury & Accounts	0	0	1	6.27	1	6.27
Economic & Statistical Analysis	1	0.03	1	0	2	0.03
Labour & Employment	2	0.15	0	0	2	0.15
Women and Child Development	1	0	0	0	1	0
Sports & Youth Welfare	1	39.58	0	0	1	39.58
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	22	6.61	5	0.32	27	6.93
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	55	109.18	16	25.09	71	134.27

Say Rs.1.34crore

The department in its written reply stated as under:-

In this regard, it is submitted that total 17 cases of misappropriations, losses and defalcations pertaining to Education Department, involving an amount of Rs.28.77 lakhs, were pointed out in CAG report on State Finance for the year ended 31st March, 2018 but there were total number of 19 cases pertaining to this period. Out of these 19 cases, 5 cases have been closed in the PAG books after having being dropped by the Hon'ble Public Accounts Committee. Detail of total 19 cases alongwith latest position of 14 number of pending cases is placed as Annexure 'A-II'.

ANNEXURE A-II

CASE-WISE PROGRESS REPORT IN REFERENCE TO 15 CASES OF MISAPPROPRIATION, LOSSES AND DEFALCATION FOR THE YEAR ENDED 31ST MARCH, 2018

Sr. No.	Amount (IN Rs.)	Title case	Progress/Status
1.	86425.50/-	Loss due to embezzlement in Govt. High School, Silana (Sonipat)	The matter is related to the embezzlement in High School, Silana (Sonapat) during the period 12.11.1979 to 08.06.1981 which was highlighted by the Audit & Inspection Note issued by the PAG office. The matter is under process and an inquiry has been entrusted to

			Joint Director Admn. Vide office Memo No. 20/22-2018A (4) dated 07.01.2018 and 15.01.2020. Further necessary action will be taken after receipt of the inquiry report.
2.	70846/-	Loot of Salary in GHS Rmpur Dhillon (Sirsa)	The matter is under process and an inquiry has been entrusted to Joint Director Admn. Vide office Memo No. 20/22-2018A (4) dated 07.01.2018 and 15.01.2020. Further necessary action will be taken after receipt of the inquiry report.
3.	52902/-	The loss due to embezzlement by Sh. Shardha Ram, Clerk, GSSS, Jasana (Faridabad).	The Clerk of GSSS, Jasana (Faridabad) embezzled the Govt. money amounting Rs. 52902/- and FIR was lodged against him on 11.07.1990. the recovery has not been made as the culprit is missing since last 20 years. Case was sent to Finance Department and Finance Department vide U.O. No. 7638-3FD-II/2018 dated 14.05.2018 raised some observations. The matter is under process and an inquiry has been entrusted to Joint Director Admn. Vide office Memo No. 20/22-2018A (4) dated 07.07.2018 and 15.01.2020. Further necessary action will be taken after receipt of the inquiry report.
4.	65411/-	Loss due to the theft of the Salary in GSSS, Bahin (Faridabad)	Salary of the staff was robbed from the Clerk GSSS, Bahin (Faridabad) and FIR No.18 dated 01.12.1992 was lodged in Police Station Hathin (Faridabad). The matter is under process and an inquiry has been entrusted to Joint Director Admn. Vide office Memo No. 20/22-2018A (4) dated 07.07.2018 and 15.01.2020. Further necessary action will be taken after receipt of the inquiry report.
5.	40347/-	Loss due to theft of the Salary of the Staff in Govt. Middle School, Bhaini Kalan (Karnal)	The matter is under process and an inquiry has been entrusted to Joint Director Admn. Vide office Memo No. 20/22-2018A (4) dated 07.07.2018 and 15.01.2020. Further necessary action will be taken after receipt of the inquiry report.
6.	0	Loss due to theft of Computers in GSSS, Dhankot (Gurugram)	The Computers were installed in the school by the Company. Hence, department suffered no loss by the theft of these computers. On the basis of these facts the Principal Accountant General Haryana has been requested to drop the para vide letter dated 24.06.2019 and subsequent reminder dated 25.10.2019. PAG office vide their letter 04.12.2019 raised some observations with reference to which principal of the concerned school vide office letter dated 21.01.2020, have been directed provide the required information.
7.	9500/-	Regarding Mid-day-Meal	It is informed that theft of Mid-Day- Meal material and utensils in GMS Khijuri, District Rewari on dated 11.09.2006 and 06.04.2007 was occurred. As per report of the District Elementary Education Officer, Rewari FIR was lodged in this case in Ps Dharuhera. The matter is subjudice in the Court of ACJ Rewari. Further action will be accordance with the decision taken by the Court in this matter.
8.		Theft of computers in District Library Jind	It is a new case and is related to the Higher Education Department Haryana as District Libraries are controlled by them. The Principal Accountant General Haryana has been requested to add this case in the account of Higher education Department vide Memo No. 20/54-2018 AC (4) dated 14.09.2018 and subsequent reminders dated 12.12.2018, 21.06.2019, 07.11.2019 and 24.01.2020.
9.		Theft of Computers in GGSSS, Sirsa	It is a new case and concerned Principal and DEO Sirsa have been directed to supply full details of the case vide Memo No. 20/55-2018 AC (4) dated 23.08.2018 and subsequent reminders dated 12.12.2018, 21.06.2019 and 11.10.2019. Information is still awaited.
10.		Theft on GSSS, Ramgarh (Panchkula)	It is a new case and concerned Principal and DEO Panchkula have been directed to supply full details of the case vide Memo No. 20/39-2018 AC (4) dated 23.08.2018 and subsequent reminders dated

			12.12.2018, 21.06.2019, 10.09.2019 and 24.01.2020. Information is still awaited.
11.	37000/-	Theft of Computers in GSSS, Khubru (Sonapat)	It is a new case and concerned Principal and DEO Sonapat have been directed to supply full details of the case vide Memo No. 20/38-2018 AC (4) dated 14.09.2018 and subsequent reminders dated 12.12.2018, 21.06.2019 and 07.11.2019. A letter no. 633 dated 19.11.2019 was received from the principal of the concerned school DEO Sonapat and Principal of the concerned school have been directed to provide information with respect to the letter under reference. Information is still awaited.
12.	2465000/-	Theft in the O/o DEEO Hisar	It is a new case and is related to the elementary Education Department Haryana. The Principal Accountant General Haryana has been requested to add this case in the account of Elementary education Department vide Memo No. 20/53-2018 AC (4) dated 23.07.2018 and subsequent reminders dated 12.12.2018, 21.06.2019 and 07.11.2018.
13.		Theft of EDUSAT in GSSS, Samalhka (Panipat)	It is a new case and concerned Principal and DEO Panipat have been directed to supply full details of the case vide Memo No. 20/52-2018 AC (4) dated 14.09.2018 and subsequent reminders dated 12.12.2018, 21.06.2018, 25.10.2019 and 24.01.2020. Information is still awaited.
14.		Theft of Computers in Dr. S.S.Model SSS, Sanghi (Rohtak)	It is a new case and concerned Principal and DEO Rohtak have been directed to supply full details of the case vide Memo No. 20/46-2018 AC (4) dated 14.09.2018 and subsequent reminders dated 12.12.2018, 24.06.2018, 07.11.2019 and 24.01.2020. Information is still awaited.
15.	46576/-	Loss due to the loot of the Salary for the months of July, 1991 in Govt. High School, Lukhi (Rewari)	Case has been closed in PAG book vide their Memo No.fofos@gkfu&185@2018&19@_338&_42@338fnukad 12-06-2018
16.	57404/-	Loss due to the loot of the Salary for the months of January, 2000 in Govt. High School, Nimli (Bhiwani)	Case has been closed in PAG book vide their Memo No. fofu;ksx_oa_for_ys[kk@gkfu_274@2017&18@925&28fnukad 22-08-2017
17.	90000/-	Loss due to theft of Computers in GSSS, Baspadkama (Gurgaon)	Case has been closed in PAG book vide their Memo No. fofo-ys-@gkfu&280@2017&18@6fnukad 02-04-2018
18.	21238/-	Loss due to unauthorized drawl of Govt. High School, Birhi Kalan (Bhiwani)	Para has been dropped and closed in the books of the Principal Accountant General, Haryana vide ots leeter No. fofu;ksx_oa_for_ys[kk@gkfu&66@2015&16@1118&20fnukad 01-03-2016
19.	50,000/-	Loss due to theft of Computers in GGHS, Devban (Kaithal)	Para has been dropped and closed in the books of the Principal Accountant General, Haryana vide ots leeter No. fofu;ksx_oa_for_ys[kk@2019&20@gkfu&330@205fnukad 24-05-2019

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

The Committee has desired that case No.8 be transferred to Higher Education Department; Cases No.15 to 19 are dropped and cases No.1 to 7 & cases no.9 to 14 be got settled at the earliest under intimation of the Committee.

TOWN & COUNTRY PLANNING DEPARTMENT

[31] 3.17 Grant of licences without assessing financial adequacy:

Undue favour in granting of licences to two colonisers without assessing financial adequacy led to outstanding Government dues of Rs.180.58 crore.

Section 3 of the Haryana Development and Regulation of Urban Areas Act, 1975 (the Act) authorises Director General (DG), Town and Country Planning Department (TCPD) to grant licence to colonisers for developing colonies. As per TCPD guidelines (April 2012), at the time of submission of application for grant of licence, the paid up capital of a coloniser company (collaborator or otherwise) should be equal to sum of scrutiny fee, conversion charges, 25 *per cent* of licence fee and entire infrastructure development charges (IDC) for applied area. Remaining 75 *per cent* of applicable licence fee could be inducted as capital after grant of letter of intent (LOI) under Rule 10, but before the issuance of licence. The DG, TCPD is required to assess the financial adequacy of colonisers prior to issuing licence.

A) During test-check of records (July 2017) in the office of the DG, TCPD it was found that St. Patricks Realty Private Limited (the Company) applied (November 2012) for two licences for development of a Residential Plotted Colony (RPC) over an area of 109.35 acres and a Group Housing Colony (GHC) over an area of 10.93 acres in villages Dhunela and Berka of District Gurugram.

On the basis of the April 2012 guidelines and as per assessment of the DG, TCPD, the Company was required to have a paid up capital of Rs.34 crore for LOIs and Rs.45 crore¹⁰³ for the licences. But the Company had paid up capital of Rupees one lakh only. The DG, TCPD issued LOIs in December 2013 by considering the fully convertible debentures of Rs.39 crore as paid up capital and thereafter issued licence numbers 54 and 84 of 2014 in June and August 2014 by adding Rupees six crore interest free unsecured loans to the earlier amount of Rs.39 crore. The action of DG, TCPD was erroneous as the Section 43 of the Companies Act, 2013 provides that paid up share capital of a company includes only equity share capital and preference share capital. Fully convertible debentures and unsecured loans are liabilities and are required to be redeemed in a predetermined period. Hence they cannot be considered as part of paid up capital of a company.

After May 2015, the company defaulted in the payment of External Development Charges (EDC). But another licence (28 of 2016) was granted in December 2016 for development of an RPC. As of April 2018, Rs.160.86 crore was outstanding against the Company but no action has been initiated under Section 8 (1) for cancellation of licences and recovery of departmental charges as arrears of land revenue under Section 8 (2) of the Act. The DG, TCPD issued a notice under Section 8 (1) of the Act in May 2018, only after the matter was pointed out by Audit.

(Rs. in crore)

Required paid up capital	Before issuance of LOI					Before licence	
	Scrutiny fee	25 per cent of Licence fee	Conversion charges	IDC	Total	75 per cent of Licence fee	Total
GHC (Licence No. 84 of 2014) (10.93 acres)	0.08	0.42	0.57	3.57	4.64 (rounded off to 5.00)	1.27	5.91 (rounded off to 6.00)
RPC (Licence No. 54 of 2014) (109.35 acres)	0.48	3.37	6.91	17.34	28.10 (rounded off to 29.00)	10.11	38.21 (rounded off to 39.00)

B) Similarly, a licence number 11 of 2016 was granted (August 2016) to another company i.e. TDI Mansion Private Limited for setting up of GHC over an area of 10.02 acre in village Patla and Nangal Kalan, district Sonapat. The DG, TCPD calculated the required paid up capital as Rupees five crore (equal to the actual paid up capital of coloniser company) whereas, as per April 2012 guidelines, the paid up capital was required to be Rupees six crore¹⁰⁶ at the time of issuance of licence. Government dues of Rs.19.72 crore¹⁰⁷ were outstanding against this coloniser company (April 2018). The Coloniser had not got approved the service plan/estimates of the colony from TCPD even after lapse of more than 20 months of grant of licence. The DG, TCPD issued a notice under Section 8 (1) of the Act in May 2018 only after the issue was pointed out by Audit.

Thus, the DG, TCPD had granted undue favour by issuing licences to colonisers by relaxing the requisite minimum paid up capital criteria, which resulted in the colonisers defaulting on payment of EDC to the extent of Rs.180.58 crore. The DG, TCPD had not taken timely action for cancellation of licences and recovery of departmental dues as arrears of land revenue under Section 8 of the Act.

The department in its written reply stated as under:-

In this regard it is submitted that, the license No.54 of 2014 dated 20.06.2014 was granted to St. Patricks Pvt. Ltd. and other for setting up of a Residential Plotted Colony over an area measuring 105.4083 acres in the revenue estate of village Dhunela and Berka, Sector-29, 30, 32 & 33 of Sohna, District Gurugram and License No.84 of 2014 dated 09.08.2014 granted for setting up of Group Housing Colony over an area measuring 10.925 acres in the revenue estate of village Dhunela, Sector-32, Sohna, Gurugram. After examination the financial capacity of St. Patricks Pvt. Ltd. (The paid up capital required in the plotted colony is Rs.38.00 Cr. However, applicant company has submitted CA certificate showing paid up capital of Rs.39.00 Cr. which is placed at Annexure-I and other supporting documents of its associate company i.e. Sweta Estate Pvt. Ltd. which has net worth of Rs.615.06 Cr. which is sufficient to execute the project. Further,

Director and Promoters of both the companies are same. Similarly the paid up capital required for setting up of a Group Housing colony is required of Rs.7.00 Cr. whereas paid up capital of company i.e. St. Patricks Realty Pvt. Ltd. is 39.00 Cr. and 615.06 Cr. of its associate company i.e. Sweta Estate Pvt. Ltd. which is sufficient to execute the Group Housing project.

In view of above, it is submitted that the applicant company has submitted the CA certificate on 19.11.2013 as per office order dated 28.08.2013 (Annexure-II) having paid up capital of Rs.39.07 Cr. and LOI was issued to the company on 04.12.2013 (Annexure-III) and license was accordingly issued on 11.08.2014 (Annexure-IV).

In respect of outstanding External Development Charges (EDC) in license No.28 of 2016 in this regard it is mentioned here that, department has issue notice under Rule-18(1) of Rules of 1976 on dated 03.05.2018 for recovery of dues after opted the for EDC relief policy on 01.07.2016. Moreover, the department has passed the order on dated 02.05.2019 (Annexure-V) after passing the order by the competition commission of India (CCI) in case No.40 of 2017 titled as CREDAI NCR Vs DTCP regarding levying EDC Charges in respect of licenses granted in Sohna:-

- (i) For those cases where developers have paid 10% of EDC and submitted Bank Guarantees in respect of 25% of total EDC, all cancellation of license proceedings on account of default in EDC payment in Sohna Development Plan has been kept in abeyance till the outcome of Case No.40 of 2017 in CCI and CWP No.31106 of 2018 in Hon'ble Punjab and Haryana High Court.
- (ii) For the purpose of any approval in such license, including grant of license on additional land, payment of EDC beyond what has been prescribed in para (i) above shall not be insisted upon.
- (iii) No interest or panel interest as indicated in the LC-IV agreement executed with the department shall be charged on the remaining installment for such developers. The same may also *be implemented in the online EDC statement generated by the department.*

The applicant company has paid more than 10% of EDC and submitted the Bank Guarantee in respect of 25% of total EDC in both the license case i.e. license No.54 of 2014 and 84 of 2014. So there is no financial loss to the State Exchequer in the aforesaid case in terms of orders passed by the CCI.

In regard to the licence no. 11 of 2016 granted for setting up of Group Housing Colony over an area of 10.02 acres in Village Patla and Nangal Kalan, District Sonapat to TDI Mansion Pvt. Ltd., it is submitted that:

1. The applicant i.e. TDI mansion Pvt. Ltd. applied for grant of licence over an area measuring 10.01875 acres in sector 64, Sonipat on 25.06.2013. After receipt of the field reports, the case was examined and submitted for internal concurrence of the Government. Approval of the Government was received on 13.08.2014 (Annexure-VI). Accordingly, letter of intent was issued on 21.08.2014

(Annexure-VII) and thereafter, on receipt of documents in compliance of LOI, licence no. 11 of 2016 dated 26.08.2016 was granted (Annexure-VIII).

2. Regarding financial capacity of the licensee, it is submitted that as per the report of Accounts Branch the paid up capital of the licensee company i.e TDI Mansion Pvt. Ltd. by including scrutiny fee, Licence fee, conversion charges and IDC was required amounting Rs.5.00 Cr. and same was in order as per the Form-5 of MCA (Annexure-IX).

Perusal of the above office note reveals that the financial capacity of the applicant company to execute the project has been examined in detail and the licence granted is in order.

3. Further, Notice under Rule,18(1) was issued to the licensee on dated 04.05.2018 on the basis of outstanding dues of EDC & IDC as on 23.04.2018.

However, The licensee company had submitted an application on 12.04.2018 for grant of licence for Affordable Plotted Housing Colony (DDJAY-2016) under migration policy. Therefore, action under Rule 18 kept on hold for final decision.

The licence no. 11 of 2016 has been migrated the entire licenced land into affordable plotted housing colony under DDJAY 2016 vide licence no. 93 of 2019 dated 09.08.2019. Since, no any dues pending against the licence no. 11 of 2016 till date.

In view of the above stated facts, there is no un-due favour granted to the colonizer by the department and licence was granted as per the prevailing policies of the Department.

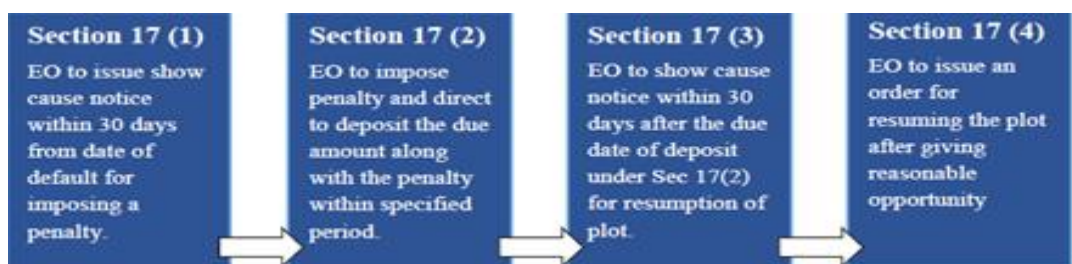
Hence, it is requested that Para may kindly be dropped.

The Committee has desired that sincere and pragmatic steps be taken to make the outstanding recovery from the builders to augment the State revenue under intimation of the Committee.

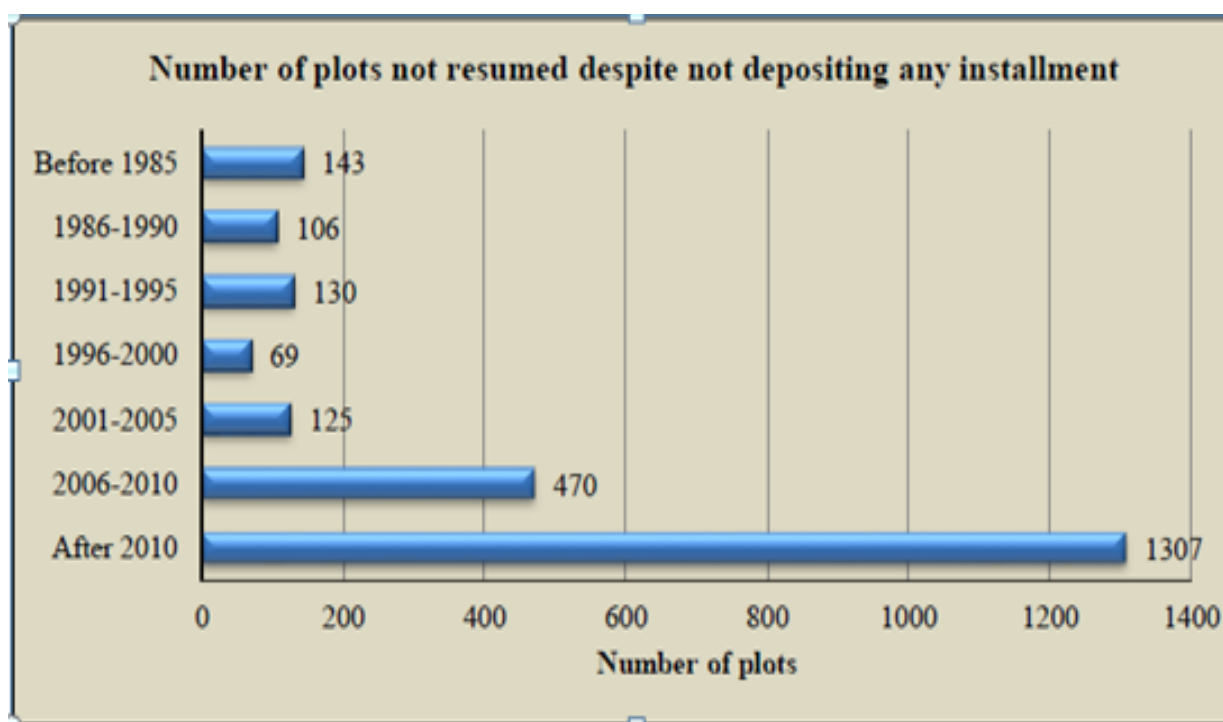
[32] 3.18.2 Non-initiation of action against defaulters:

For allocation of plot, the applicant has to deposit 10 *per cent* of the cost of plot at the time of submission of application and another 15 *per cent* within a period of 30 days from the date of issue of allotment letter. Thus, 25 *per cent* was mandatory for allotment of plots. Remaining 75 *per cent* could be paid, either in lump sum within a period of 60 days or in six annual instalments, along with interest. Default in payment of instalments shall entail penal interest for the period of default on the outstanding amount.

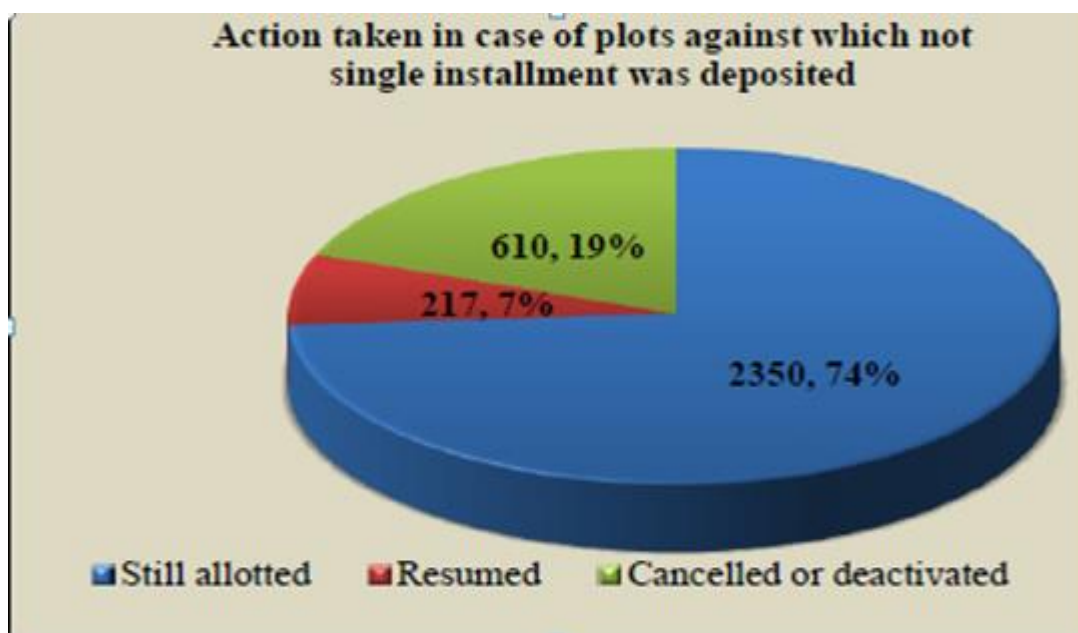
Section 17 of Haryana Urban Development Authority (HUDA) Act, 1977 allows the Estate Officer to initiate action against defaulters as given below:



Analysis of PPM data revealed that out of total 3,21,646 cases, in 3,177 cases allottees after depositing mandatory 25 *per cent* of the cost of plot did not deposit any instalment. In terms of extant instructions, these plots were liable to be resumed. Out of 3,177 cases, no action to recover the outstanding amount or resume the properties was taken in 2,350 cases as per section 17 of HUDA Act, 1977. The total outstanding principal amount itself against these 2,350 allottees was Rs. 601.17 crore. The year of allotment of these plots is as below:



As seen from above, despite lapse of a long period, these plots were not resumed.



In 610 cases the status of the plots was shown as cancelled/deactivated. The total outstanding principal amount against these 610 allottees was Rs. 273.83 crore. These plots were required to be resumed. The balance 217 plots were resumed as per PPM data. This analysis is only for those plots, where only 25 *per cent* was deposited by the allottees. There would be many more defaulter allottees who have failed to deposit one or more instalments or other dues. For instance, as per report generated by Audit from PPM, total outstanding against defaulters in respect of commercial plots in only five test checked Estate Offices was Rs. 4,472.90 crore, the details of which are given in the following chart:



This has adversely affected revenue generation of HSVP. Audit also test checked a few files of defaulters of commercial plots to assess the adequacy of action taken against the defaulters with reference to HUDA Act. It was observed that proper procedure for resumption of plots as referred *ibid* had not been initiated. The details of test checked cases are depicted in Table 3.16.

Table 3.16: Detail of cases in which procedure for resumption of plots had not been initiated

Estate office	Files physically checked	No action taken	Notice under only Section 17 (1) issued	Penalty under Section 17 (2) imposed	Notice under section 17 (3) issued	Order under section 17 (4) issued
Gurugram-II	11	2	6	3	-	-
Faridabad	13	1	9	-	3	-
Ambala	4	1	-	2	-	1
Panchkula	11	2	-	4	-	5
Sonepat	3	-	1	-	2	-
Total	42	6	16	9	5	6

(Source: Information derived from departmental record)

As seen from above, out of 42 cases, in 16 test checked cases, no action

was taken after issuing notice under section 17 (1) even though the plots were allotted between 1984 and 2014. No monitoring system was in place for initiating action for recovery of outstanding amount from defaulters.

The Chief Administrator assured during the exit conference that PPM system would be updated by adding a functionality of automatic generation of notices under various sections of HUDA Act and current status of action taken would be recorded in PPM for better monitoring.

The department in its written reply stated as under:

Reply given by Administrator, HSVP, Faridabad:-

That from the year 2018 till date following notices were issued for recovery as under:-

Sr. No.	Notices issued under section	No. of notice
1.	17 (1)	461
2.	17 (2)	220
3.	17 (3)	267
4.	17 (4)	68
	Total	1016

Total recovery from 01.01.2017 till date on account of instalment and enhancement of Rs. 677.24 crore has been recovered.

Reply given by Administrator, HSVP, Rohtak:-

U/E	17(1)	17(2)	Penalty	17 (3)	17 (4)	Resumed
Rohtak	498	59	5	149	20	0

Bahadurgarh	8587	773	204	86	73	10
Jhajjar	2523	557	226	16	29	0
Panipat	2108	445	175	769	54	5
Total	13716	1834	610	1020	176	15

Reply given by Administrator Hisar:-

U/E	17	Resumed	Surrender of plots
Hisar	668 no. notices issued	11	26
Jind	1240 notices issued	--	--
Sirsa	0	--	--
Total	1908	11	26

The details are yet to be supplied by Administrator, HSVP, Gurugram. However, from the above details it is clear that action on the observations of CAG is being taken by HSVP regularly and efforts are being made to recover the outstanding amount.

Reply given by Administrator Panchkula:-

Reply of EO Ambala:

It is submitted that the notices under section 17(1), 17(2) & 17(3) were issued to the defaulters for Rs.115,32,41803/- out of which Rs.42,54,84643/- have been recovered from the allottees. However, efforts are being made to recover the balance outstanding amount from the allottees.

Reply of EO Jagadhri.

Notices are being issued. Detail of the notice is attached.

17(1)=938

17(2)=337

Peord=101

17(3)=250

17(4)=44

Reply of EO kaithal.

Total no of notice issued from 01.04.2018 to 31.03.2020 to the defaulters as under :-

U/s 17(1)=52+66=118

U/S17(2)=88+5=93

(PANELITY NOTICE)

U/S17(3)=47+24=71

U/S 17(4)=1+13=14

Reply of EO karnal.

Report may treated as nil.

Reply of EO Kurukshetra.

It is submitted that the notices under section 17 (1), 17(2) & 17(3) were issued to the defaulters for Rs.39,62,27,280/-, since April, 2018. However an amount of Rs.15,40,43,203/- has been recovered from the allottees since April, 2018 to till date. Further efforts are being made to recover the balance outstanding amount from the allottees.

Reply of EO Panchkula.

Notice under HSVP Act recovery from the defaulter has been issued

u/s 17(1) 1169
17(2) 459,
penalty 226,
17(3) 172 and
17(4) 43

and deemed action is being initiated to resume the plot under Section 17 of the HSVP Act,1977.

Reply given by Administrator Gurugram:-**Reply of EO-I,Gurugram.**

A sum of Rs.361.20 crore has been recovered during the period 1.04.2015 to 31.12.2018. (about 100 no. notices were issued).

Reply of EO-II, Gurugram.

The cases were reviewed in weekly meeting and it will be now done on priority basis. Notices have already been issued to the defaulters i.e.

- i) U/S-17-(1)= 4090 no.
- ii) U/s-17(2)=1164 no.
- iii) U/s-17(3)=2096 no.
- iv) U/s-17(4)=13 no.
- v) Period notice=92 no.

Reply of EO Rewari.

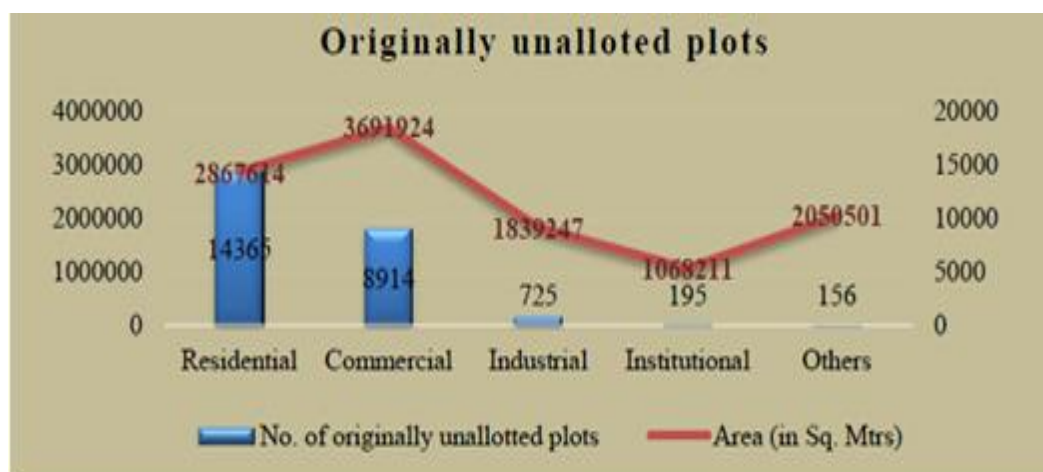
More than 1225 notices U/s-17(l),(2),(3) & (4) have been issued to the defaulter allottees and 16 no. plots were also resumed as per HSVP policy. Further action under the provisions of HSVP act is being taken against the defaulters.

The Committee has desired that afresh reply with latest status be submitted within a period of 10 days for consideration of the Committee.

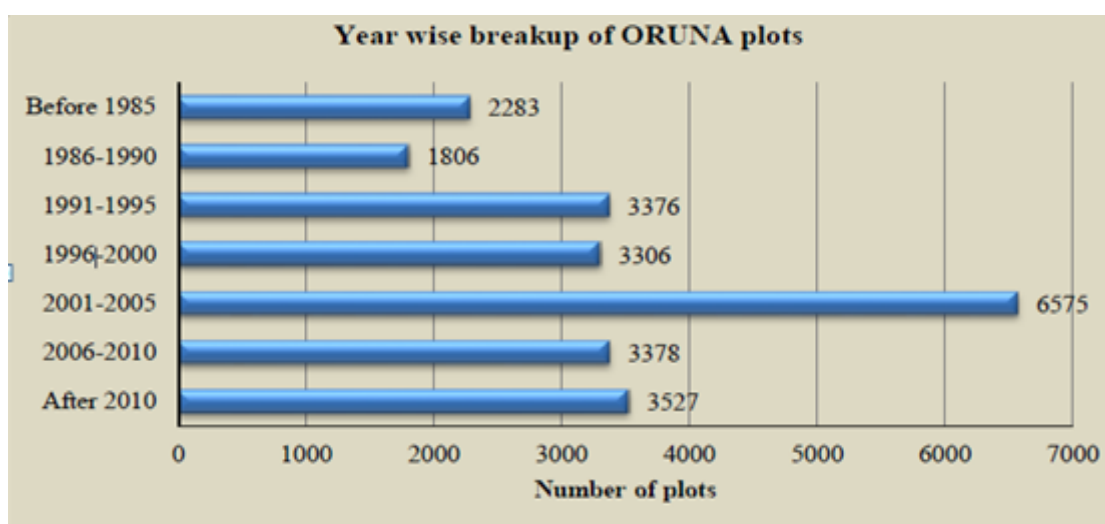
[33] **3.18.3 Non-auction of originally un-allotted properties in developed sectors:**

Once the basic amenities such as roads, electricity, water and sewerage, street lighting, drainage, parks etc. are completed in a sector, the process of allotment of plots in the developed sector starts. The plots which are not allotted in a developed sector, are shown as “originally un-allotted (ORUNA)” in PPM.

According to PPM data, 24,355 properties involving an area of 1,15,17,497 square meters had ORUNA status as per details given below:



These ORUNA plots belong to sectors which had been developed since long back as depicted in the bar chart below:



(Source: PPM. The year of allotment of first plot has been taken as year of development of the sectors)

Note: Date of development was not available in respect of 104 plots pertaining to three Sectors of Mahendergarh

Further physical verification with a view to assess the position of ORUNA properties, Audit conducted joint inspection of 452 ORUNA plots in test-checked Urban Estates along with staff of HSVP in August 2018. The details are given in Appendix 3.32. The result of joint inspection are as below:

Status of ORUNA Plots	Number of plots
Plots found vacant	385
Non-existent plots	25
Plots entered twice in PPM	3
Plots found constructed for residential purpose	5
Total	418

Remaining 34 ORUNA plots were commercial booths constructed by HSVP for Further allotment. During physical verification, it was also found that there were 192 un-allotted plots in sectors situated in commercially prime locations, but these plots were not even entered in PPM. Since these plots were not even entered in the database, HSVP has not even initiated action for auctioning these plots.

The department in its written reply stated as under:

Reply given by Administrator, HSVP, Faridabad:-

E-auction of commercial and residential plots is in process and detail are as under:-

Commercial sites - 143

Residential sites – 82

has already been uploaded in online system.

Reply given by Administrator, HSVP, Hisar:-

It is submitted that HSVP has framed a policy of E-auction for residential and commercial plots vide memo no. CCF-HSVP-AO-I/2020/85235-36 dated 16.06.2020.

As per policy the E-action held on 09.07.2020, 28.07.2020, 05.08.2020, 06.08.2020, 25.08.2020 & 26.08.2020 respectively.

The plots have been sold in developed sectors and efforts are being made to disposed off balance plots.

Reply given by Administrator, HSVP, Rohtak:-

Reply of EO Rohtak.

There are total 243 nos. of residential plots vacant/un-allotted in Urban Estate, Rohtak, out of which 48 nos. of plots have been sold through e-auction.

Reply of EO Bahadurgarh.

There are total 645 nos. residential plots vacant/unallotted in urban Estate Bahadurgarh, out of which 104 nos. plots have been sold through e-auction.

Reply of EO Panipat.

The un-allotted plots are reserved for oustees, to settle the disputed allotted plots which are under litigation in the sectors, which is under process.

HSVP has framed a new E-auction policy which was circulated on 16.06.2020. Thereafter, regular auctions are being conducted to dispose off unsold properties of HSVP.

Reply given by Administrator Panchkula:-

Reply of EO Ambala.

It is submitted that 35 nos. Residential plots were put in e-auction during the year 2016-2017 and 2717-2018, out of which only 13 nos. Plots were sold and one no. Plot was surrendered after e-auction.

Further, is also submitted that 72 nos. Commercial sites of UE, Ambala and Naraingarh were put in e-auction during the year 2016-2017 and 2017-18, but no sites were sold out.

Reply of EO Jagadhri.

The list of un-allotted properties in developed sectors has been sent to the Higher Authorizes and e-auction of the properties is being monitored by CCF, Panchkula

Reply of EO kaithal.

E-Auction has been started from July 2020 to continue.

Reply of EO Karnal.

Report may be treated as Nil.

Reply of EO kurukshetra.

It is submitted 67 no. Residential and commercial sites have sold through e-auction during the year 2016-2017 and 2017-2018, worth Rs. 18,49,80,400/-.

Reply of EO Panchkula.

Now e-auction is being taken and unallotted properties are being e-auctioned in due course of process and this process of e-auction now to be monitored by Head Quarter (CCF Office), HSVP, Panchkula.

The Committee has desired that sincere and pragmatic efforts be made to make the auction of the unallotted plots to generate the revenue under intimation of the Committee.

[34] 3.18.5 Non-reconciliation leading to non-detection of fraud:

Analysis of data relating to allottee ledgers in PPM System revealed that same cheques/drafts deposited by allottees were credited more than once either in the account of same allottee or in the account of some other allottee in 5,513 cases involving Rs. 67.99 crore. The amount of excess credit in allottee ledgers works out to Rs. 33.75 crore in 2,750 cases.

Audit observed that in all these cases, duplicate receipts were generated by inserting zero or some other digit at the start of cheque/receipt number to avoid detection in the system. With a view to checking genuineness of credits given to allottees, 104 physical files (Panchkula: 38, Faridabad: 46 and Ambala: 20) related to 52 pairs of

duplicate entries were scrutinised. Audit observed that no receipts were kept in 48 pairs of physical files but credit was given in PPM system. In remaining four cases, duplicate/bogus receipts were kept fraudulently as detailed in **Table 3.18**.

Table 3.18: Detail of duplicate/bogus receipts kept fraudulently

Urban Estate/ Sector	Plot numbers	Receipt number and date	Amount (₹ In lakh)	Remarks
Panchkula/16	185 and 186	66669 dated 12 October 2010	7.00	The owner of these plots was the same person. These receipts originally pertained to plot number 186. The same receipt was used against plot number 185 by tampering with the plot number on the receipt.
		66668 dated 12 October 2010	5.00	
Panchkula/27	67 and 68	627645 dated 09 October 2003	0.91	These two plots were allotted to two different persons. The Receipt originally pertained to plot number 67 and the same receipt was used against plot number 68 by putting photocopy of the receipt in the file.
Panchkula/6	35 and 36	209322 dated 14 August 2004	1.92	These receipts originally pertained to plot number 35. However, the same receipts were used against plot number 36 by putting photocopies of the receipts in the file.
		243130 dated 15 February 2005	1.83	
Ambala/9	548	5925 dated 24 February 2010	0.52	The original receipt was against plot number 548 of Sector 9. However, the same was also used by tampering the receipt against plot number 548 of Sector 10.

The Estate Officers (EOs) had not reconciled the amounts credited in ledger accounts of allottees with reference to bank accounts. Had this system of reconciliation been in place, these discrepancies would have been detected and fraud would have been prevented.

EO, Panchkula, stated (April 2018) that excess credited amount would be recovered from the allottees along with interest. Thus, due to non- reconciliation, these discrepancies remained undetected. The system is required to be improved to check and detect such type of frauds and thorough investigation may be conducted for fixing responsibility against defaulting officers/officials.

The CA viewed the matter seriously during exit conference and stated that the matter would be investigated. It was also added that a module would be included in PPM to reconcile the amounts received in bank accounts with those adjusted in ledgers of allottees.

It is recommended that FIR should be lodged and action be taken against the delinquent officials immediately.

The department in its written reply stated as under:

Reply given by Administrator Faridabad:-

All the double and wrong entries if found any, have been deleted from time to time at the time of process of any application of plots (i.e. conveyance deed, mortgage, transfer permission etc.,)

Reply given by Administrator Rohtak:-

Reply of EO Rohtak.

All the plots are being audited. During the process, PPM system are being checked and if any receipt is found double entered or wrongly entered in PPM of any plots, then the same is got corrected from IT Cell for time to time.

Reply of EO Bahadurgarh.

All the plots are being audited. During the process, PPM system are being checked and if any receipt is found in double entered or wrongly entered in PPM of any plot, then the same is got corrected from IT Cell for time to time.

Reply of EO Panipat & Panchkula.

Not relates to this office.

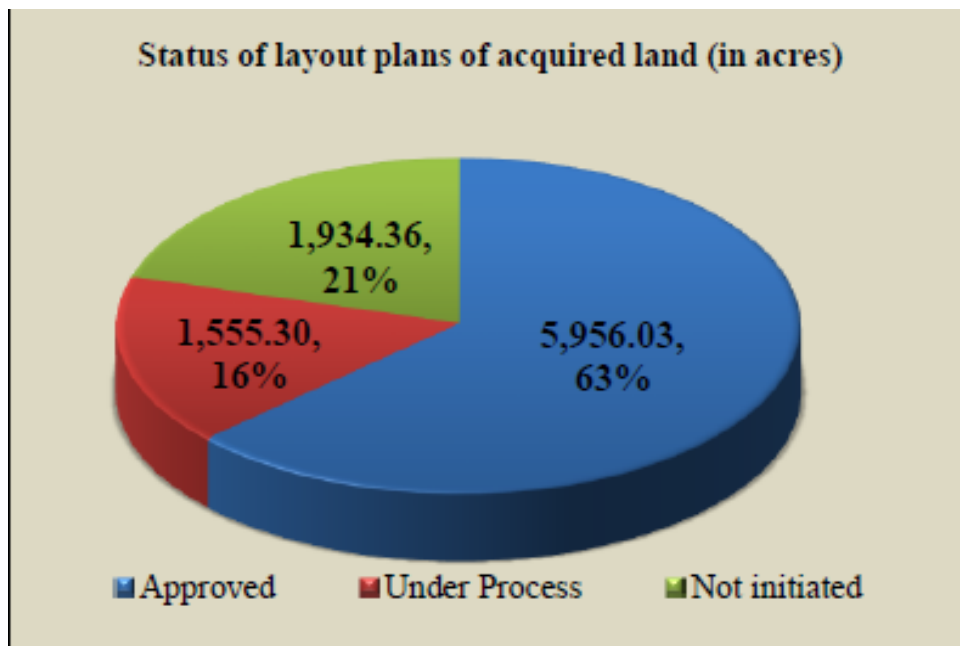
Reply given by CITO, Panchkula.

CITO has apprised that as part of changes in the system, it is now designed in such a manner that every payment is accepted by generating the challan from either through online mode or through RTGS. The mode of acceptance of cheques and drafts have been stopped. This will eliminate the root cause of the problem in future transactions.

The Committee has desired that responsibility of the officers/officials be fixed to take strict disciplinary action against the erring officers/officials under intimation of the Committee.

[35] **3.18.6 Lack of perspective plan for time bound development of acquired land:**

The sale of residential, industrial, commercial and institutional plots after developing the acquired land is the main source of revenue for HSVP. However, HSVP had not framed a policy with regard to time bound development of acquired land. Audit observed that 9,445.69 acres of land acquired in 49 Sectors in various Urban Estates between March 1995 and February 2016 was not developed. Preparation of layout plan and carving out of plots is the first step to plan development of any sector. Its status is shown in the pie chart. While layout plan in respect of 5,956.03 acres have been approved, preparation of layout plan for 1,555.30 acres of land was under process, and preparation of layout plan for 1,934.36 acres of land had not even been initiated (January 2018).



No perspective plan and timelines for development of these sectors existed. Since the acquired land has not been developed, they could not be put up for sale affecting revenue earnings of HSVP. The reserve price for the residential plots alone carved out in respect of 5,956.03 acres for which layout plan has been prepared works out to be Rs.10,580.68 crore (*Appendix 3.33*).

The CA stated during the exit conference that they had framed a perspective plan for development of land and new sectors in a phased manner which has been submitted to Finance Department and Town and Country Planning Department.

The department in its written reply stated as under:

Reply given by CTP, HSVP Panchkula:

“It is informed that approximately 900 acres land has further been planned and total acquired area for which layout plans stand approved is 6840.30 acres. Layout plans of 1454.23 acres land are in advanced stage of finalisation and for remaining area also, directions have been issued to the concerned field officers for expediting preparation of layout plans.

A schedule of floatation of the sectors (from financial year 2018-19 to 2022-23) was also finalised and circulated to the Zonal Administrators of HSVP for taking necessary steps including HRERA registration. However, the floatation was held up due to revision in policy for ensuring no enhancement. As per present policy, residential plots in new sectors are also being disposed of through e-auction.

Due to present market scenario and COVID-19 situation, the disposal of plots is a slow and time consuming process. However, keeping in view the vigorous & regular follow up the para may please be dropped.

The Committee has desired that afresh reply with latest status be submitted at the earliest for information/consideration of the Committee.

[36] 3.18.7 Non-recovery of external development charges:

(i) As per section 3 (3) of Haryana Development and Regulation of Urban Area Act, 1975 and Rule 11 (C) of Rule made there under, colonizers shall undertake to pay EDCs at the rates fixed by the Government. The EDC is realised by TCPD but the same was being deposited off-budget with HSVP up to March 2017¹¹⁴. As of April 2017, Rs.11,144.13 crore was recoverable from the developers which was to be recovered by the TCPD and transferred to HSVP.

(ii) Land owned by individuals is released from land acquisition process if a structure existed prior to land acquisition notification. In such case, the landowners are liable to pay EDC since they also avail the amenities like roads, water supply, sewerage, street lighting, drainage, parks etc. of HSVP. Director, Urban Estates acquires land on behalf of HSVP. As per its records, 2,959.22¹¹⁵ acres of land was released during 2004-18 from the acquisition process in the test checked five Estate Offices.

In the Review meeting of HSVP officers held in June 2015, it was decided that a list of released cases would be identified in every Estate Office and outstanding EDC would be recovered from individual landowners. Audit observed that proper record of released land had not been maintained by any of Urban Estates test checked. Estate Offices of Sonapat and Faridabad had a statement indicating that Rs.19.55 crore¹¹⁶ was outstanding against 145.70 acre¹¹⁷ released land as of March 2017. However, calculation sheets for individual cases was not available, without which audit could not assess the correctness of amount mentioned in the statement. In the remaining three Estate offices, neither proper records were maintained nor was the recoverable amount worked out. Thus, adequate attention was not paid towards generation of revenue from this source.

The Chief Controller Finance, HSVP stated during the exit conference that concerned Estate officers would be instructed to maintain proper records of released land.

The department in its written reply stated as under:

Reply given by Administrator, HSVP, Faridabad:-

A letter for clarification regarding recovery of EDC is sent to the Chief Administrator, HSVP, Panchkula with a copy to the Administrator, HSVP, Faridabad by this office vide memo no. 12394-95 dated 16.08.2018. Again request made by this office with a copy to the Administrator, HSVP, Faridabad vide this office memo no. 642-43 dated 23.01.2019. But reply is awaited. However, Rs.45,66,468/- has been recovered.

Reply given by Administrator, HSVP, Rohtak:-

Reply of EO Rohtak.

Amount of Rs. 149730/- of EDC for the year 2020-21 has been deposited on dated 16.07.2020 by Smt. Sumitra W/o Sh. Ranbir Singh.

Reply of EO Bahadurgarh.

Amount of EDC Recoverable	160.33 lacs
Amount of EDC Recovered	122.32 lacs
Balance amount of EDC recoverable	38.01 lacs

Further, it is submitted that efforts for recovery of balance EDC are being made by this office in this regard a letter has been written to LAO Rohtak vide memo no. 2844-45 dated 04/12/2018 to provide the assessment of EDC recoverable from land owners as this office is concerned, so that action for recovery of the same may be taken accordingly.

Reply of EO Panipat.

Notices of recovery of EDC issued to the defaulting from time to time, and sincere efforts are being made to recover the amount. Further, LAO, Rohtak has been requested to re-acquired the land of all the owners whose land have been released.

Reply of Administrator Gurugram:-

Reply of EO-I Gurugram.

No overdue amount of EDC is pending.

Reply of EO-II Gurugram.

Recovery from the identified released land owners as per the list of record available with Estate Office has already been made and the recovery from the balance released land owners shall be initiated after identifying from the list to be provided by the Urban Estate Department.

Reply of EO Rewari.

Various notices have been issued to the released land owner for recovery of EDC.

The Committee has desired that the complete details with the latest status of recovery be submitted to the Committee within a period of 3 months for its consideration.

[37] 3.18.8 Management of recovery of land enhanced compensation:

Under Section 18 of the Act, the award announced by LAC can be referred to the Court of district judges for adjudication. The award given by Court of District judges can be challenged in High Court and Apex Court. The enhanced land compensation paid to the landowners is to be recovered from the allottees.

As of February 2018, pending payment on this account was Rs.17,302.19 crore. Scrutiny of records brought out following shortcomings:

i) Delay in issuance of demand notices and loss of interest:

It was decided (August 2016) to issue recovery notices to allottees for enhanced compensation for land on the basis of orders of the Courts without waiting for actual payment of compensation to farmers. The recoverable amount was to be uploaded in allottees plot account for payment. Since HSVP has to pay interest to farmers for delayed payment and interest payable by allottees is calculated by the PPM on the basis of date of generation of demand notices, it is in the financial interest of HSVP to pay farmers expeditiously and issue demand notices to allottees without delay.

Audit test checked 33 cases of enhancements finalised during May 2017 to March 2018 in which Courts had given enhanced compensation of Rs.799.65 crore (Appendix 3.34). The payment of enhanced compensation to landowners was made with delays ranging from 8 months to 26 years. Further, data analysis of PPM module revealed that there was substantial delay in generation of demand notices in respect of 4,410 allottees in five test checked cases. The delay was 11 to 100 days in 3,884 cases, 101 to 500 days in 518 cases and 501 to 1,645 days in eight cases. HSVP suffered loss of interest amounting to Rs.44.40 lakh due to delay in the generation of demand notices in these cases.

The Chief Controller Finance stated during the exit conference that demand notices were being generated by Estate Officers and assured that the software would be updated to facilitate the uploading of sector wise demand notices at one stretch instead of leaving the work of uploading demand notices to Estate officers.

Audit has test checked only few cases. The HSVP should investigate the irregularity thoroughly for taking corrective action. Overall action is required to be taken by the HSVP for timely raising the demand for enhanced compensation to avoid payment of interest.

(ii) Undue favour to a Trust:

The Estate Officer (EO), Sonapat allotted (July 2011) an institutional plot on free hold basis to Shri Om Parkash Bansal Educational and Social Welfare Trust (the trust) at a tentative cost of Rs. 21.79 crore. The EO issued (February 2014) demand notice to the Trust for payment of enhanced cost of land of Rs. 16.15 crore. The Trust applied for issue of partial completion certificate which was refused (April 2015) as it had not deposited the enhanced cost of land.

The enhanced cost of land demanded by HSVP was challenged (September 2015) by the Trust in the High Court on the plea that the demand was excessive. The case was

disposed of (September 2015) with directions that: (i) Institute would pay the amount which it admits to be due and payable by it. (ii) The Institute would secure the balance amount by an unconditional without demur guarantee of a nationalized bank. (iii) The HSVP would issue the partial completion certificate after the amount is paid and secured. (iv) The HSVP would pass a reasoned order by 31 March 2016 for demand after giving the petitioner an opportunity of being heard.

The EO issued (May 2016) '*No Objection Certificate (NOC)*' to the Trust to start the academic session from 2016-17 without any payment and without obtaining bank guarantee which was tantamount to extending undue favour to it. Finally, speaking order was given by the Administrator on 2 February 2018 upholding the amount demanded through notice issued on 17 February 2014. Rs. 16.15 crore has so far remained unrecovered from the Trust. Thus the directions of High Court were not complied with and undue favour was extended to the Trust which resulted in non-receipt of revenue of Rs.16.15 crore.

The department in its written reply stated as under:

Reply given by Administrator, HSVP, Faridabad:-

The policy regarding recovery of additional price on account of enhance compensation is amended by Chief Administrator, HSVP, Panchkula vide his office memo no. HSVP-CCF-Acctt-II-018/244966 dated 14.12.2018 and a committee constituted by the Head Quarter for re-calculation of Enhance Compensation under the Chairmanship of Zonal Administrator comprising of the following office:-

1. Estate Office, HSVP, Faridabad.
2. Land Acquisition Office, Faridabad.
3. District Town Planner, Faridabad.

The matter of re-calculation of enhanced compensation is under process at the label of HQ and it will be approved the same shall be intimated to all concerned allottees in due course.

Reply given by Administrator, HSVP, Rohtak:-

Reply of EO Rohtak.

- (i) All the demand notice has been sent to allottees in time.

Reply of EO Bahadurgarh.

- (i) All the demand notice has been sent to allottees in time.

Reply of EO Panipat.

Head Office has issued the policy vide letter no. HSVP-CCF-AO-II/2019/152100 dated 22.08.2019 regarding management of recovery of land enhanced compensation and matter is under process as per above guidelines.

Reply given by Administrator Panchkula:-

The matter of re-calculation of EC is under process at the level of Zonal Administrator, Panchkula and when it will be approved the same shall be intimated in due course to all allottee's.

Reply given by Administrator Gurugram.

One time settlement scheme(OTSS) notified by the Govt.was given wide publicity through press media, holding of meeting individually with sector wise RWA's and allottees at their destination during the period 10.05.2018 to 14.05.2018 total 5 meetings were organized. Legal service camp was also organized at Gurugram by the local administration on 06.06.2018 wherein the stalls of HSVP were provided in which the public was also given awareness/convinced with the benefit of scheme and to deposit the enhance amount as per time schedule launched for the scheme. Total recovery under OTSS has been made for Rs.19737.96 Lakh and the process of balance recovery is going on with full swing achievement as well as Land Acquisition Officer, Gurugram is also asked to provide the data regarding liability of pending enhanced compensation.

(ii) Undue favour to a Trust:

Reply of EO Sonipat:-

1. It is intimated that the institutional site/plot no.1 measuring 11.65 Acre/47159.20 Sq. mtr. in Rajiv Gandhi Education City in short called as "RGEC" was allotted to Shri Om Parkash Bansal Educational & Social Welfare Trust, Mandi Gobindgarh, Near floating restaurant Sirhind side, Mandi Gobindgarh-147301 (PB) on free hold basis subject to terms & conditions mentioned in the letter of intent issued vide office memo no.6273 dated 05.07.2011. The institutional site no.1 was allotted to the University as per current institutional rates of RGEC i.e. 4620/- per Sq. mtr. The possession of institutional site no.1 was offered to the petitioner vide office memo no.6273 dated 05.07.2011 and the possession certificate in this regard was issued to the allottee/petitioner no.1 vide office memo no.SPL-1 dated 15.09.2011. As per report of Junior Engineer that due to agitation of farmers/landowners possession could not be given at the site to the institution/petitioner no.1 and the possession of the plot was given at site on 01.06.2012. As per decision taken by the Chief Administrator (Town Planning Wing), HUDA, Panchkula conveyed vide their office memo no.CTP/STP (M)/AC/7222 dated 05.05.2014, it was informed to the allottee/petitioner that the material date of possession of plot no.1 in RGEC, Sonipat will be treated as 01.06.2012 and the instalment/extension fees etc. be deposited accordingly. The building plan was sanctioned vide memo no.10195 dated 14.11.2011.

The Chief Administrator, HUDA, Panchkula vide memo no. HUDA ACCTTS. II 2014/2366-67 dated 23.01.2014 intimated to recover the enhanced compensation @ Rs.2504.60 per sq. yard from the allottees of RGEC, Sonipat and accordingly, the office of undersigned vide memo no.1118 dated 17.02.2014 issued demand notice for payment of additional price amounting to Rs.14,12,65,459/- of plot no.1 to the petitioners. But, the allottee/petitioner failed to make the payment of enhanced compensation as required in the demand notice dated 17.02.2014. Therefore, the show cause notices under section 17(1), 17(II) of HUDA Act, 1977

was issued to the petitioner vide which the petitioner was required to make the payment of additional amount due and payable against plot no. 1 RGEN, Sonapat.

But, instead of making the payment of additional price, the petitioner filed CWP No. 14056 of 2015 titled as "Shri Om Parkash Bansal Educational & Society Welfare Trust Mandi Gobind & others Vs. State of Haryana etc." for quashing of the demand notice 17.02.2014 issued by the Estate Office HSVP, Sonapat and the said petition was disposed off vide order dated 14.09.2015. The relevant extract of the said order is reproduced as under:-

- (i) Petitioner Nos. 1 to 3 shall pay the amounts which they admit to be due and payable by them towards their share of the enhanced compensation. The petitioners shall secure the balance amount by an unconditional without demur guarantee of a nationalized bank.
- (ii) In the event of the petitioners paying and securing the amount as aforesaid, the respondents shall process their application for the partial completion certificate and if found in order, shall issue the partial completion certificate within a period of four weeks of the amount being paid and secured.
- (iii) The respondents shall pass a reasoned order raising a demand for the petitioners share of the enhanced compensation after affording the petitioners an opportunity of being heard.

Thereafter the petitioner filed RA No. 440 of 2015 in CWP No. 14056 of 2015 for review of the judgment dated 14.09.2015 and the said review application was disposed of by the Hon'ble High Court vide its order dated 29.01.2016. The order is reproduced as under:-

"In the circumstances, the order dated 14.09.2015 is modified by the following order.

1. In the event of the petitioners' paying the admitted amount of Rs.21.50 crores and furnishing an unconditional without demur guarantee of a nationalized bank for the balance amount together with interest as claimed by the respondents, the respondents shall issue a certificate confirming that they have no objection to the properties being offered by the petitioners as security to the bank for arranging the bank guarantee. The properties shall not be encumbered for any other purpose. Further, the guarantee shall be kept alive till the decision of the respondents on the petitioners' representation and for a period of four weeks thereafter. In the event of the decision of the respondents being adverse to the petitioners, the respondents shall be entitled to invoke the guarantee, but shall not receive payment there under for a period of four weeks after communication of the order in writing to the petitioners. The respondents shall take a decision on the petitioners' representation latest by 31.03.2016."

It is pertinent to mention here that the audit team has not considered the above stated R.A. order and just considered the C.W.P order only and the audit para is framed.

2. The case of enhancement compensation was under consideration. In the meanwhile the petitioners again filed CWP No. 11376 of 2016 titled as "Shri Om ParkashBansal Educational & Society Welfare Trust MandiGobind& others Vs. State of Haryana etc." before the Hon'ble High Court, Chandigarh for quashing of the demand letter dated 13.05.2016 vide which the petitioner was requested to deposit Rs. 6385973/- as interest from 27.05.2015 to 13.09.2015 on enhanced compensation amount of Rs. 141265459/-and letter dated 13.05.2016 issued by the undersigned and further prayed that the respondent be directed to grant / completion certificate and to decide the representation of the petitioner in terms of order dated 29.01.2016 passed by the Hon'ble Court in CWP No. 14056 of 2015.In compliance of the orders dated 14.09.2015 and after affording an opportunity of hearing to the petitioner, A Committee constituted under the chairmanship of Administrator Rohtak has passed a reasoned speaking order dated 02.02.2018.

3. It is further intimated that this office has issued a letter to Sh. Om Parkashbansal Educational & Social Welfare Trust vide memo no. 2078 dated 13.05.2016 that this office has no objection if the session for 2016-2017 is started after deposition of balance dues. Further a judgment of Hon'ble Punjab & Haryana High court in RFA No. 440 of 2015 in CWP No. 14056 it was decided that trust will pay the admitted amount of Rs. 21.50 crore and furnish unconditional without demur guarantee of a nationalized bank for the balance amount together with interest and HUDA will issue a certificate confirming that HUDA has no objection to the properties being offered by the trust as security to the Bank for arranging the Bank guarantee.

4. Audit Party conducted the audit of this office for the year 2016-2017 it has been found that audit party has not considered the facts and figure which are available in the file that trust has paid Rs. 56900000/- crore on 25.02.2016 there is another order of Punjab & Haryana High Court, Chandigarh in RA No. 440 of 2015 in CWP No. 14056 of 2015 for review of the judgment dated 14.09.2015 that trust will pay admitted amount of Rs. 5.69 crores and furnish an unconditional without demur guarantee of nationalized bank for the balance amount together with interest and HUDA will issue a certificate confirming that HUDA has no objection to the properties being offered as security to the bank for arranging the bank guarantee. The properties will not be encumbered for any other purpose. Further, the guarantee will be kept alive till the decision of HUDA on the representation of trust within a period of four weeks, if the decision of HUDA being adverse to the trust, the HUDA shall be entitled to invoke the guarantee, but shall not receive payment there under for a period of four weeks.

5. In compliance of orders of Hon'ble Punjab & Haryana High Court, Chandigarh order dated 14.09.2015 an opportunity for personal hearing had been given to the trust and speaking order were passed vide no. 788-791 dated 02.02.2018 it was decided that demand notice for recovery of E.C dated 17.02.2014 has been rightly and legally and trust is liable to deposit the outstanding dues alongwith interest till date. Thus there is no favouritism to the trust. Further notice u/s 17(1) has also been issued of trust of defaulting amount of Rs. 264994571/- vide this office memo no. Z0005/E0002/UE

040/US171/0000000001 dated 26.07.2018. It is further submitted that this office has never issued partial occupation certificate till date.

6. It is further intimated that HSVP has constituted a committee for recalculation of enhanced amount vide Memo no. HSVP-CCF-Acctt-II-2018/244966 Dt. 14/12/2018. The calculation of the enhanced amount is being finalized. Fresh notices for recovery of enhanced amount will be issued to the institutions after finalization of calculation of enhanced amount.

In view of the position/detailed facts it is requested that Para may pleased be dropped.

The Committee has desired sub-para wise as under:-

1. In sub-para (i) (*Delay in issuance of demand notices and loss of interest*), there is delay of 501 to 1645 days in issuing demand notices and caused the loss of revenue, responsibility of the erring persons be fixed to take strict disciplinary action and action taken report be submitted to the Committee within a month; and
2. In sub para (ii) (*Undue favour to a Trust*), responsibility of the officer be fixed for issuing NOC to the Trust without obtaining bank guarantee and action taken report be submitted to the Committee within a period of 15 days.

[38] **3.18.9 Continuance of business in resumed properties:**

As per policy, in the event of cancellation and resumption of site, the allottee shall remove the structures at his own expenses within such reasonable time, not exceeding three months, and restore possession of the site on the condition in which he took the same at the commencement of the allotment. If the allottee/lessee fails to remove the structures within the period mentioned above, the EO shall be competent to remove the same and recover the expenses incurred in doing so from the allottee, whose lease/allotment has been cancelled. Alternatively, the site can be re-auctioned along with the structure and after deducting the market value of the site, the balance can be refunded to the allottee.

Physical verification of some of the sites shown as resumed in the PPM was conducted by the audit team along with staff of the Estate Office, Faridabad. It was observed that allottees were continuing their business in the resumed plots as depicted in Table 3.19.

Table 3.19: Detail of allottees continuing their business in the resumed plots

Plot/ Sector number	Month of resumption orders	Month of eviction order	Area of Plot (sq. yds.)	Market value (at Collector rate for 2016-17) (₹ in crore)	Remarks
48/15	Not available-	March 2017	133.32	1.27	No further action taken by the Estate Office after issuing eviction orders.
49/15	Not available-	March 2017	133.26	1.27	
67/15	May 2011	March 2017	133.32	1.27	
68/15	May 2011	March 2017	133.32	1.27	
96/15 AP-2	Not available-	November 2010	27.14	0.26	
			Total	5.34	

(Source: Information derived from departmental record)



Thus, due to lack of monitoring and adequate action by the Estate Office, the properties were being un-authorisedly used which had resulted in undue benefit to the occupants. Had these properties been re-auctioned after taking required action, HSVP would have earned revenue of Rs.5.34 crore calculated at Collector rates.

The CA directed the Chief Account Officers, Faridabad during the exit conference to take follow up action urgently to get these premises evacuated.

Since these irregularities have been brought out on the basis of test-check of few cases, therefore, it is recommended that HSVP should carry-out a survey of all the resumed plots with photo evidence for ensuring that resumed properties are not being encroached/used un-authorisedly.

The department in its written reply stated as under:

Reply given by Administrator, HSVP, Faridabad:-

In this matter it is submitted that this office tried on 27.04.2018, 15.05.2018, 11.06.2018 and 20.07.2018 to seal the resumed commercial property but due to hard resistance of the owner, the same could not be sealed. Now, the ejection notice under section 18(2) of 24 hours are under process.

Reply given by Administrator, Rohtak:-

Reply of EO Rohtak:

There is no business is running in the resumed properties under the jurisdiction of this office.

Reply of EO Bahadurgarh:

There is no business is running in the resumed properties under the jurisdiction of this office.

Reply of EO Panipat: Not related to this office.

The Committee has desired as under:-

1. Both EO and SDO be placed under suspension with immediate effect and strict disciplinary action be initiated against them and action taken report be submitted to the Committee within a period of 15 days; and
2. Since these irregularities have been brought out on the basis of test checked of few cases, therefore, it is recommended that HSVP should carry out a survey of all the resumed properties/plots with photo evidence for ensuring that resumed properties are not be encroached/used unauthorisedly.

[39] **3.18.10 Outstanding recovery of water and sewerage charges:**

HSVP provides amenities like water supply and sewerage to the premises and in turn, it levies charges at fixed rates on the consumers. The HSVP Water Supply Regulations, 2001 provides that when a consumer fails to make payment of his dues by the due date, he would be liable to pay penalty at the rate of 10 *per cent* of the bill amount, failing which the water or sewer connection at his premises would be disconnected after giving seven days' notice and recovery of dues would be made from the consumers as arrears of land revenue. Rs. 43.59 crore on account of water and sewerage charges were outstanding against 32,022 consumers as of February 2018 in the test checked Urban Estates as depicted in Table 3.20.

Name Of Urban Estate	Total defaulters	Amount outstanding (₹ in crore)	Number of lines disconnected
Ambala	2,341	0.28	135
Faridabad	2,116	1.36	937
Gurugram	13,080	37.20	1,488
Panchkula	10,072	3.27	1,464
Sonepat	4,413	1.48	206
Grand Total	32,022	43.59	4,230

(Source: Information derived from departmental record)

In only 4,230 cases the water and sewer connections were disconnected. In remaining cases no action was taken to disconnect the water and sewer connections after giving seven days' notice to consumers as provided in HSVP Water Supply Regulations against the defaulting consumers.

Audit analysed cases of four consumers¹²¹ of Gurugram, which had defaulted in payment of huge water and sewage bills and had not cleared their dues since March 2015. Total outstanding amount against these consumers as of May 2018 was Rs. 2.64 crore. Despite non-payment of dues, water and sewer connection were not disconnected. The recoverable amount of interest works out to Rs. 55.33 lakh¹²².

The CA stated during exit conference that a policy to charge penal interest on cumulative outstanding amount would be introduced or the connection would be disconnected immediately.

The department in its written reply stated as under:

Reply given by Administrator, HSVP, Faridabad:-

The outstanding recovery of water and sewerage charges as under:-

Sector	Total arrears+surcharge upto Jan 2020	Current Assessment 02/2020	Total Assessment	Total collection bill cycle	bill last	Pending as 31.03.2020	dues on
2	188269	398224	2226498	37326		1919172	
62	883115	380414	1263529	189456		1074072	
62 Ashiyana	145560	137252	282812	14248		268564	
64	105567	288028	393595	260306		133289	
65	40960	88399	129359	79193		50166	
58	2864324	629915	3494239	464612		3029627	
58EP	4970763	287234	5257997	66398		5191599	
59	534072	187914	721986	63794		658192	
59 P2	370315	72339	442654	11998		430656	
59 PII	7639	63731	71370	9646		61724	
59 LM	348984	32131	381115	2477		378638	
58 TN	326688	40311	366999	15966		351033	
Dhauj	86889	1711	88600	21875		66725	
56A	63220	14155	77375	7836		69539	
56-56A	311684	84650	396334	107711		288623	
56-56A Ashiyana	17310	2070	19380	305		19075	
Total	11265359	2708478	15613842	1353147		13990694	

Reply given by Administrator Rohtak :-

Para relates to Engineering Wing of HSVP.

The Committee has desired that the outstanding recovery of water and sewerage charges from all the four consumers be made within a period of 15 days and action taken report be submitted to the Committee for its consideration.

[40] 3.18.11 Outstanding rent against leased property:

HSVP leases out properties to petrol pumps, liquor vendors, institutions, commercial spaces, etc. Analysis of PPM data revealed that total 605 properties were on lease. However, complete details of lease rent, payment schedule, payment received, etc. were not being maintained in PPM. Thus, monitoring of outstanding revenue was not being done through PPM. Audit test checked a few physical files of leased properties and observed as under.

(i) Non-recovery of lease rent from a caterer: The Estate Officer, Faridabad allotted (June 2014) a building along with 750 square yards green area to a catering company for running restaurant complex in Sector 12, Faridabad. As per lease agreement, rent was fixed at Rs.10.10 lakh plus 10 *per cent* per month for green area for three years and further renewable for three years with 25 *per cent* increase in lease rent. Scrutiny of records revealed that no rent was paid by the lessee after October 2015. Though Estate

Officer, Faridabad ordered (March 2017) sealing of the restaurant, the building was not sealed and the lessee was continuing to run its business. The cumulative outstanding rent against the lessee was Rs. 3.42 crore up to April 2017. The CAO, Faridabad stated during the exit conference that after being pointed out by Audit, the restaurant had been sealed. However, the outstanding amount has not yet been recovered (September 2018).

(ii) Non-recovery of lease money from petrol pumps: A petrol pump site in Sector-8 Panchkula was allotted to Bharat Petroleum Corporation Limited on lease basis in April 1987 for 15 years. As per terms and conditions of the deed, the lessee was liable to pay the monthly lease rent in advance on 10th of each month. Further, in the event of default in payment of rent and other charges, the lessee was liable to be proceeded under section 16 and 18 of the HUDA Act.

Audit observed that the lessee was not paying monthly lease rent in advance as per term and conditions mentioned *ibid*. Though the said lease deed expired in April 2002, the allottee was continuing business without renewal of the lease deed. The cumulative outstanding amount works out to Rs.1.93 crore (March 2018). HSVP issued a notice under section 16 (1) (a) (b) of HUDA Act 1977 in February 2014 after a gap of more than 12 years, for non-payment of lease rent followed by reminder in October 2017. Assistant District Attorney (ADA) also advised (November 2017) that as no lease deed is in existence, action can be taken treating the lessee as encroacher. Instead of taking action, legal advice was again sought from ADA in January 2018 to which the ADA reiterated the opinion given earlier. Notice under section 18 (1) (B) for eviction of the premises was given in March 2018. However, the outstanding rent had not yet been recovered.

Similarly, in Panchkula Estate, lease deeds had already expired and there were heavy outstanding dues recoverable as lease rent from these agencies as detailed in Table 3.21 but final action relating to sealing/resumption of these petrol pump sites had not been taken.

Sector/ Plot number	Month of allotment	Month of expiry of deed	Amount recoverable as of October 2017 (₹ in lakh)
16/1	February 1992	November 2007	56.85
IA1/1	November 2000	June 2016	89.00
2/1	November 2000	July 2017	11.10
5/1	November 2000	April 2016	99.15
14/2	February 2000	February 2015	69.06
4/1	February 1995	February 2010	243.56
		Total	568.72

(Source: Information derived from departmental record)

In the Urban Estate, Faridabad also an amount of Rs. 12.63 crore was recoverable from 10 petrol pump vendors (February 2018).

Thus, there was lack of monitoring and adequate action for recovery of lease money. The CA stated during the exit conference that instructions would be issued to concerned Estate Officers for recovery of outstanding amounts.

The Government needs to place a system to monitor the outstanding lease money and ensure to take penal action for not paying the same.

(iii) Non-recovery of rent from liquor vends: As per guidelines framed (August 2011) by HSVP for providing space for opening of liquor vends, Excise and Taxation (E&T) Department shall intimate the concerned Estate Officer, the sector wise requirement for opening of liquor vends. Advance payment of 12 months' rent was required to be deposited either by department of E&T or by liquor vendors along with refundable security of Rs. 20,000.

Five vendors were operating 14 liquor vends on the HSVP land in Gurugram. Audit observed that as of March 2015, cumulative balance outstanding against these vendors was Rs. 10.91 crore whereas as per HSVP policy, the rent was to be recovered in advance. No action was taken against the defaulters for recovery of outstanding rents except issue of demand notices.

In March 2015, it was decided that HSVP would provide space to the E&T Department on the basis of their demand. A lease agreement would be signed between HSVP and E&T Department and E&T Department would pay the rent which was due, to HSVP in advance on quarterly basis. Though the amount was required to be paid in advance, Rs. 15.99¹²³ crore was outstanding against E&T Department in Faridabad, Gurugram-II and Panchkula Estate Offices.

The CA stated during the exit conference that instructions would be issued to concerned Estate officers to recover the outstanding amount from liquor venders as well as E&T Department.

This is based on test check. Government and HSVP need to review all such cases and evolve a system for realisation and generation of revenue in an efficient manner.

The department in its written reply stated as under:

(i) Non-recovery of lease rent from a caterer:

Reply given by Administrator, HSVP, Faridabad:-

SRS Restaurant and Banquets Sector-12, Faridabad.	The site is sealed by this office on dated 10.07.2018. Best efforts are being made for recovery.
Amusement Toy Train Sector-12	Rent is being paid regularly by the agency.
Avinash Doda	Related information will be given later on.
Dy. Excise Taxation Commissioner Sector-12	The rent has been paid regularly by the Dy. Excise Taxation Department. Now, the site is vacated by the department.
Dushyant Nagar Sector-16	Related information will be given later on.
Discovery Asia Sector-28	Related formation will be given later on.
Amir Education Society Sector-21C/525	As per PPM system Residential Plot No. 525 Sector-21C Faridabad allotted to Sh. Lalit Kumar Sharma not in favour of Amir Education Society.
RHI Print Graphic Sector-58/150	As per PPM system industrial Plot No. 150 Sector-58 Faridabad allotted to M/s Nivera Paints India Pvt. Ltd. Not in favour of RHI print Graphic.

In this regard it is stated that the restaurant site is sealed by the office on dated 10.07.2018. Best efforts for getting recovery is being made.

Reply given by Administrator Rohtak:-

Reply of EO Rohtak & Bahadurgarh:

No such case is pending under the jurisdiction of this office.

Reply given by Administrator panchkula:-**Reply of EO Ambala.**

Notices were already issued to all the allottees and efforts are being made to recover the balance outstanding amount.

Reply of EO jagadhri.

This para does not relates to this office.

Reply of EO kaithal.

Para relates to CAO Faridabad.

Reply of EO karnal.

Report may be treated as nil.

Reply of EO Kurukshetra.

This para does not relates to this office as there is no allotment of catering in u/e Kurukshetra.

(ii) Non-recovery of lease money from petrol pumps:**Reply given by Administrator Faridabad:-**

Final opportunity to deposit the outstanding amount on account of lease rent alongwith interest against their Petrol Pumps in various sectors of Faridabad were issued to the Oil companies vide this office memo no. 15827 dated 27.12.2018 and 620 to 641 dated 23.01.2019 (copy enclosed) with the request to clear all the dues within 7 days otherwise action will be taken for cancellation of the lease and sealing of Petrol Pump site. Moreover, an amount of Rs. 30937376/- has been recovered from 01.04.2018 to till date. Best efforts are being made for recovery and notice issued 25.02.2020 to all petrol pump for deposit dues.

Reply given by Administrator, Rohtak:-**Reply of EO Rohtak.**

There is one site of petrol pump in sector-2P, Rohtak is running under jurisdiction of this office an a sum of Rs. 3961526/- is overdue as per PPM and Notice has been issued for recovery and same may be recovered shortly.

Reply of EO Bahadurgarh.

There is one site of Petrol Pump in Sector-10, Bahadurgarh which is running under jurisdiction of this office an a sum of Rs. 16497818/- is overdue as per PPM against the said site and show cause notice U/s 17(1) has already been issued. Efforts for recovery of said amount are being made.

Further it is also submitted that one site of petrol pump in sector 12 Bahadurgarh is also running under jurisdiction of this office and a sum of Rs. 89,765/- is over due as per PPM against the said site.

Reply of EO Panipat.

There is two petrol pump in this Urban Estate and detail of outstanding rent up to 31.03.2020 is as under:-

- (a) Sector-25 part-II outstanding 430570/-
- (b) Sector-7 outstanding 181510/-

Reply given by Administrator Panchkula:-

Reply of EO Jagadhri.

One site has been given to petrol pump on lease and the payment of lease is being made by owner of petrol pump.

Reply of EO Kaithal.

Only one petrol pump allotted under the Jurisdiction of this office in the year of 1999 and 15 year expired on 2014 and upto that period all lease money have been paid by licensee but after 2014 re-fixation of lease amount of petrol pump has not yet fixed by Administrator hsvp pkl memeo no 8665 dt 30.11.2017 and 1496 dated 14.3.2018.

Reply of Eo Kurukshetra.

The due amount of five nos. of petrol pumps has been calculated and necessary notices shall be issued by 14.08.2020.

Reply of EO Panchkula.

It is submitted that the total outstanding as on 31.03.2018 was Rs11.13 Cr (Approx.). However the number of notices is being issued time to time for recovery of outstanding balance.

Reply given by Administrator Gurugram.

Reply of EO-I Gurugram.

A sum of Rs. 5.22 crore has been recovered during this period 01.04.2015 to 31.12.2018.

Reply of EO-II Gurugram.

Rs.911.21 lakh have been recovered w.e.f.01.01.2015 to 29.01.2019. Further recovery notices have been issued to the defaulters and necessary action will be taken for cancellation of leased process.

Reply of EO Rewari.

There are two petrol pumps and the firms are depositing their rent. However the plot files in question are being audited for calculation of outstanding dues if any. Further action will be taken thereafter as per provisions of HUDA Act 1977. Regarding petrol pump site of sector 25 Rewari demand notice issued on 01.01.2019 for RS. 39,21,378/- on account do Rent+GST.

(iii) Non-recovery of rent from liquor vends:

Reply given by Administrator Faridabad:-

Recovery Notices issued by this office vide memo no. 1617-18 dated 16.07.2018 to the Deputy Commissioner Excise & Taxation Department, Faridabad and again reminder issued vide memo no. 232 dated 22.01.2019 with a copy to the Administrator, HSVP, Faridabad and reminder given vide memo no. 689-90 dated 11.03.2020 and 1725 dated 11.08.2020.

Reply given by Administrator Rohtak:-

Reply of EO Rohtak, Bahadurgarh & Panipat.

No site for liquor vendor has been allotted under jurisdiction of this office.

Reply given by Administrator Panchkula.

Reply of Eo Ambala.

It is submitted that no amount pending against liquor vendor.

Reply of EO Jagadhri.

As there is no allotment made to any vendors, hence, this para does not relate to this office.

Reply of EO Kaithal.

No any site allotted to any liquor vender by this office.

Reply of EO Kurukshetra.

This para does not relate to this office as there is no allotment of liquor vender is made in urban estate, Kurukshetra.

Reply of EO Panchkula.

It is submitted that the total outstanding as on 31.03.2018 (2015-16 & 2016-2017) was Rs.1.53(Approx.) due to stay granted by District Court for not recovery of rent.

Reply given by Administrator Gurugram:-

Reply of EO-I Gurugram.

A sum of Rs.47,61,034/- has been recovered during the period 01.04.2015 to 31.12.2018.

Reply of EO-II Gurugram.

The outstanding amount of Rs.5.77 Crores pertaining to the year 2015-16 have been recovered on 07.02.2018 from E & T department. And E & T Deptt. has been requested vide this office letter dated 25.03.2017, 31.05.2017, 23.10.2017 and 30.10.2017 to deposit the outstanding amount for the year 2016.17 of Rs.5.38 Crore. His office is also taking action to recover this amount.

Reply of EO Rewari.

No request has been received from Excise & Taxation Deptt. for opening of liquor vends on HSVP land.

The Committee has desired as under:-

- 1. In the case of point No.(i) (Non-recovery of lease rent from a caterer), in three cases wherein the files are not traceable, FIR be got registered within a period of 7 days and in the case of Amir Education Society, record be got reconciled in the office of Principal Accountant General (Audit), Haryana and action taken report be submitted to the Committee at the earliest;**
- 2. In the case of point No.(ii) (Non-recovery of lease money from petrol pumps), In the case of the Petrol Pump, Sector 8, Panchkula, the agency is running business unauthorizedly without the renewal of lease deed. It is, therefore, recommended site of the petrol pump be got vacated at the earliest; and secondly, responsibility be fixed for erring officers/officials for not taking any action against the petrol pump agency for carrying out business unauthorizedly and action taken report be submitted to the Committee within a period of 15 days; and vigorous efforts be made to make recovery from the all the petrol pumps throughout the State; and**
- 3. In the case of point No.(iii) (Non-recovery of rent from liquor vends), sincere and pragmatic efforts be made to recover the outstanding dues from the liquor vends and action taken report be submitted to the Committee for its consideration.**

[41] 3.19 Irregularities in execution of Sports Complex Project:

The work of construction of Multipurpose Hall in Tau Devi Lal Sports Complex, Gurugram was awarded without preparing structural design and detailed estimate. The contractor executed the work only upto the foundation level after incurring an expenditure of Rs.21.50 crore against the administrative approval of Rs.22.75 crore. The work remained incomplete even after two years of stipulated date of completion.

Para 9.5.1 of the Haryana PWD Code provides that before starting any work a detailed estimate, based on essential drawings and preliminary structural and service designs, should be got technically sanctioned from the competent authority. The detailed estimate should bring out quantities of principal materials to be consumed and unit rate of cost.

The Sub-Committee of Haryana Shahri Vikas Pradhikaran (HSVP) accorded (April 2015) administrative approval for Construction of Multipurpose Hall in Tau Devi Lal Sports Complex, Sector 38, Gurugram against the rough cost estimate of Rs.22.75 crore submitted by Superintending Engineer (SE), Gurugram in August 2014 for Rs.26.70 crore. Without finalising structural drawings and preparing detailed estimates, the Chief Engineer-I (CE), Gurugram approved (September 2014) a DNIT for Rs.13.59 crore (excluding the work of central air-conditioning, wooden flooring, fixed chairs, etc.) on the basis of preliminary drawings provided by Chief Architect, HSVP (February 2014). The Executive Engineer, Division No. VI, HSVP (the EE) invited the tenders in September 2014 which were opened in October 2014. The work was allotted to the L1 for Rs.14.06 crore (3.5 per cent above the ceiling premium) in July 2015 with a time limit of 15 months.

A payment of Rs.21.50 crore had been made to the agency upto 6th running bill in March 2017.

During audit following irregularities were noticed:-

(i) The EE awarded the work without preparing any structural drawings. Instead, the contractor was entrusted the task of preparing structural drawings, which was in contravention of codal provisions since structural drawings and detailed estimate should have been prepared by the department prior to issue of DNIT. The detailed estimate was prepared for an amount of Rs.44.84 crore as late as in May 2017 i.e. after 21 months of award of work and after an expenditure of Rs.21.50 crore had already been incurred on the work. This estimate was, however, not approved since the amount proposed was high and a new estimate was submitted (June 2018) by the EE for Rs.29.60 crore which awaits approval.

(ii) The Chief Engineer, HSVP approved (July 2016) enhancement of agreement to Rs.22 crore for execution of additional items of work including items of central air-conditioning, coloured toughened glass with aluminium frame, kotah stone flooring, firefighting system without giving any detail of quantities to be executed and their specifications. These items were not part of DNIT and have not been executed upto the date of payment of Rs.21.50 crore (March 2017).

(iii) Scrutiny of contractor bill revealed that payment of Rs.12.19 crore included in Rs.21.50 crore was made for increased quantities of six items over the DNIT quantities as detailed in Table 3.22. However, no approval was obtained from competent authority for this enhancement. Steel consumption increased from 623.50 MT as per DNIT to 2100 MT (336 per cent) which increased cost by Rs.9.09 crore.

Table 3.22 Details of increased quantities over the DNIT quantity.

(Rs.In lakh)								
Item of work	Unit	Quantity as per DNIT	Quantity as per 6 th Running bill	Extra quantities	Rates as per HSR 1988	Extra expenditure as per HSR (1988) rate	Premium fixed on HSR 2011 (in per cent)	Difference including ceiling premium
Earth work (HSR item 6.6)	100 cum	69.00	121.93	52.93	1,108.00	0.59	425	3.08
Anti-termite treatment (HSR item 6.15(a))	Sqm	4,925.00	6,096.50	1,146.50	133.75	1.53	200	4.60
RCC M-25	Cum	4,500.00	6,529.00	2,029.00	6,353.00	128.90	0	128.90
TMT steel bars (HSR item 18.22)	Qtl	5,205.00	12,949.00	7,744.00	917.00	71.01	500	426.07
Sand filling	Cum	800.00	18,497.00	17,697.00	750.00	132.73	0	132.73
Structural Steel (HSR item 18.7)	Qtl	1,030.00	8,050.00	7,020.00	1,146.00	80.45	500	482.70
Total								1,178.08
Contractor premium at the rate of 3.5 per cent								41.23
Grand Total								1,219.31

(Source: Information derived from departmental record)

(iv) Further, instead of paying secured advance of Rs.3.27 crore for structural steel, the entire payment of Rs.7.58 crore had been made in advance for 805 MT structural steel which also included labour charges for welding, hoisting and erecting. This resulted in extending undue financial benefit of Rs.4.31 crore to the contractor.

The Chief Administrator, HSVP submitted (October 2018) a reply duly approved by the State Government wherein it was stated that tenders were invited in September 2014 and the estimate of Rs.22.75 crore was prepared on plinth area rates which was administratively approved in April 2015. The work was allotted in July 2015 and the work was started in January 2016 after preparation of the structural drawings by the contractor which were duly vetted by NIT Kurukshetra. It was further stated that approval for execution of additional items of work for completion of project was under consideration of the Chief Minister.

The reply itself indicates several instances of contravention of the provisions of PWD Code. The tenders were invited before preparation of detailed estimate. Work of preparing structural drawings was assigned to the contractor. The Chief Engineer enhanced the agreement for carrying out additional items of work without specifying quantities to be executed resulting in irregular payment beyond the initial contractual amount of Rs.14.06 crore. These irregularities led to cost and time overrun as the work had been executed only upto foundation level after incurring expenditure of Rs.21.50 crore which was meant for the entire work. There has been no progress on the work since March 2017 due to fund shortage since the detailed estimate has not yet been approved.

The matter requires thorough investigation for fixing responsibility for various procedural lapses as pointed out which resulted in the work remaining incomplete even after two years of stipulated date of completion and after incurring expenditure of Rs. 21.50 crore.

The department in its written reply stated as under:

As per practice in HSVP, a rough cost estimate for construction of Multipurpose hall in Tau Devi Lal Sports Complex, Sec-38, Gurugram amounting to Rs.22.75 Cr. on the basis of plinth area rate was got administratively approved from C.A., HSVP, Pkl. vide letter No. 11266 dt.16.06.2015. The design was done on plinth area rates basis of PWD B&R Department. In reference to HSR 1988 (2nd Edition) Page No. 426 EIC PWD B&R letter No.5876-90 dated 07.10.2010, 14.10.2010 titled as Plinth area rates to be provided for various types of Buildings. These rates are subject to the following conditions:-

- i) The rates are applicable for normal site conditions upto double storey foundations.
- ii) In case the building consists of more than 2 storeys, the extra rate for foundation should be provided @ of Rs.1050/- per sqm. per additional storey.
- iii) In case of raft foundations, extra rate of Rs.1560/- per Sqm for every additional storey shall be provided.
- iv) The above rates are based on the assumption that safe bearing capacity of soil shall be 10 tons per sqm. In case, the safe bearing capacity of the soil is less than 10 tons per sqm., extra cost should be provided.

Consequent upon the award of work, the soil investigation was done in June 2015 for the design of the structure.

Accordingly, as per soil investigation report, soil bearing capacity of site was tested and found to be 9 T/ sqm. at 2 mtr. depth, whereas the structure foundation was laid more than 2 mtr. deep. Hence, in this case since the soil bearing capacity of the soil is less than 10 tons per sqm, the extra cost of construction is involved.

Accordingly, it is very much technically justified that extra cost for the same was involved. The same is clearly stipulated in EIC PWD B&R letter regarding preparing the rough cost estimate on these rates. Hence, there is no irregularity on part of this office.

It is very much matter of the record that the Sub Committee of HUDA accorded administrative approval in April 2015 for rough cost estimate for construction of Multipurpose hall in Tau Devi Lal Sports Complex, Sec-38, Gurugram amounting to Rs.22.75 Cr. which was administratively approved from C.A., HSVP, Pkl. vide letter No.11266 dt. 16.06.2015

This is matter of record that the tender was invited on dated 05/09/2014 and work was allotted in July 2015 but the work was got started after the approval of structural design as per architectural drawings provided by Chief Architect, Panchkula.

The tender was invited on 05/09/2014 and work was allotted in July 2015. But the work was got started after the approval of structural design as per architectural drawings provided by Chief Architect, Panchkula.

The payment has been made to the contractor for the work executed at site as per approved structural design. The work was started by the agency at site as per approved structure design on 05.01.2016. Within one month of start of work, excavation & PCC was completed and paid in February 2016. Thereafter, the raft foundation was laid and columns erection upto two lifts was completed by June 2016, thereby exhausting the restricted amount of approx. 13 Cr. No payment was released without physical execution of work as per codal procedures. Till now even trusses fabrication has been done. However, C.A., HSVP, Panchkula has been appointed M/s Shri Ram Institute for Industrial Research vide letter No.194191/193/197/198/199 dt.26.09.2018 for checking of following scope of work at site:-

1. Scrutiny of structural design with respect to soil bearing capacity.
2. Technical audit of work actually executed at site viz-a-viz structural design, approved DNIT and approved estimate.
3. Verification of work carried out at site with respect to entries made in the measurement book.

Justification of items actually executed at site.

- DNIT was prepared within the provision of estimate approved on plinth area rate basis.

- Payments were made as per actual work executed at site based on the approved structural design.
- Work was stopped due to financial crunch in HSVP.

Detailed estimate for Rs.44.84 Cr. was prepared which was returned back. Further was corrected to Rs.36.08 Cr. But the same was returned back. Further the same was further corrected to Rs.29.60 Cr. which was also returned back.

As per record, the then Executive Engineer had called for the quotations from the empanelled consultants vide letter No. 6917-31 dated 17.06.2015 & 7222-36 dt. 23.06.2015. On each attempt, only two bids were received. Ultimately the design was got done through agency & the same was duly vetted by NIT, Kurukshetra before getting the same approved from competent authority. It is noteworthy to mention that as per Haryana PWD code para 11.8.1 & 11.8.2 reads as under:-

“The consultant shall not receive any remuneration in connection with the assignment, except as provided in the contract. The consultant and its affiliates shall not engage directly or indirectly in activities that conflict with the interest of the Public Works Department under the contract”.

“The consultants and its affiliates shall be excluded from downstream supply of goods or construction of works or purchase of any asset or provision of any other services related to the assignment other than continuation of the services under the ongoing contract not connected with the job concerned”.

However, this case is different and fair because the structural design was done by SABZ Infra Solution Pvt. Ltd., L-15, Partap Nagar, New Delhi-110007 and he was nowhere involved in the supply in goods, constructions activities etc. Therefore there was no conflict of interest. The audit para iterates that the contractor prepared the same with higher specifications but in this case specifications were strictly as per requirement of structural design duly vetted by NIT, Kurukshetra. Thus, the project cost is strictly in accordance with the structural design.

The enhancement case at that time was prepared in accordance with works being executed as per approved structural design and was restricted to administratively approved amount. The same was not approved and returned back and as on date, no enhancement case stands submitted

The 8050 quintal structural steel has been consumed in member of trusses such as lintels, Beams etc. after proper mig welding, erection and hoisting of structural steel.

N.S. rate of Rs.4206/- Per qtl. is the requirement of site. The rates are prepared on market labour rate minus the HSR labour rate Rs.4206/- - Rs.1206/- = Rs.3000/- Per Qtl. This rate include the mig welding, cutting erection & hoisting of heavy steel member with cranes. Thus, an amount of Rs.3000/- per quintal has been paid extra due to involvement of extra height upto 25 Mtr. and also due to wide span of truss upto 30 Mtr. Moreover, the weight of girder is also more than 10 MT.

On 11.04.2018, the notification on transfer of assets from HSVP to GMDA was issued. Due to this notification, no further approvals could be accorded by HSVP without concurrence of GMDA. Hence, the matter was put up to GMDA to either take over the structure as per "as is where basis" or "consent to HSVP for completion". The meeting in this regard was done on 26.04.2018 at 12:00 Noon under the Chairpersonship of Sh. V. Umashankar, C.E.O., GMDA, Gurugram in office room of Chief Administrator, HSVP, Panchkula regarding issues between GMDA & HSVP in which the matter regarding project of Multipurpose Hall under construction in Sports Complex, Sec-38, Gurugram was also discussed. It was intimated that the part structure of the building has been erected & steel truss has been fabricated but not hoisted. It was decided that structure of Multipurpose Hall will be constructed by HSVP & on completion of structure including roof etc., the structure will be handed over to GMDA. A fresh estimate for additional works such as fire fighting, false ceiling, air handling unit etc. required as per site condition will be prepared & the work of the same will be taken up by GMDA, Gurugram. Thereafter, as per discussions held during the meeting regarding CM Announcements held on 03.08.18 held under the Chairmanship of Hon'ble Chief Minister, Haryana, Administrator, HSVP, Gurugram constituted a committee to assess development works carried out till date by HSVP on Multipurpose hall in Tau Devil Lal Sports Complex Sector-38, Gurugram and proposal for its further construction by HSVP and GMDA. The committee submitted its report on 21.08.2018. Accordingly, the file was submitted for approval to Hon'ble Chief Minister-Cum-Chairman, HSVP to carry out the addl. works of Rs. 8.10 Cr. which has been approved Vide Chief Administrator, HSVP no-33045-46 dated 20.02.2019 for Rs.8.10 Crore. Work allotted to contractual agency vide XEN HSVP Division no.6 Gurugram letter no. 166785 dated 12.09.2019 with restricted amount of Rs.8.10 Crore after approval of tender vide this office letter no. 165702 dated 11.09.2019 for time limit 6 months.

The work is in progress likely to be completed by 30.06.2020.

The Committee has desired that the matter be entrusted to Vigilance Department within a period of 15 days for thorough inquiry including all points/shortcomings as pointed out in the CAG para under consideration and action taken report be submitted to the Committee.

[42] 3.21 Allotment of works to an ineligible contractor through enhancement:

The HSVP irregularly allotted additional road work to the same contractor by enhancing value of contract from ` 9.54 crore to ` 52.15 crore instead of calling for fresh tenders. Besides, no time limit had been fixed for completion of the entire work and only six *per cent* roads had been completed in two years. Government interest was not protected as performance guarantee of ` 2.60 crore was not obtained.

As per procedure laid down in State PWD Code, work can be awarded to a contractor after approval of detailed estimate by the competent authority and after inviting tenders for competitive bidding. Para 14.7.2 of the Code specifies that eligibility of the bidder should

be assessed on the basis of experience, past performance and technical and financial capabilities. Further, para 13.12.1 provides for deposit of performance guarantee of five *per cent* of contract price by contractor for ensuring satisfactory completion of the work.

A Committee of Haryana Shahri Vikas Pradhikaran (HSVP) headed by Principal Secretary, Town and Country Planning Department (PS, TCPD) accorded (February 2011) administrative approval for construction of master roads for sectors 99 to 115 in Gurugram – Manesar Urban Complex for Rs.212.55 crore. The Chief Engineer (CE), HSVP approved (October 2014) a DNIT for Rs.13 crore for construction of 30,190 sqm dividing road of sector 101 and 104 of Gurugram. Tenders were invited by Executive Engineer, HSVP Division No. V, Gurugram in March 2015 wherein seven contractors participated and the work was allotted (April 2015) to L1 for Rs.9.54 crore i.e. below 25.99 *per cent* of the DNIT amount, with a time limit of nine months (upto January 2016) for completion. Before completion of work the CE-II, HSVP allotted (November 2016) another road work, viz. dividing road of sectors 103 and 106 to the same contractor by enhancing the agreement to Rs. 22.97 crore by increasing the scope of work from 30,190 sqm road to 75,080 sqm road. The CE-I, HSVP again enhanced (February 2017) the agreement to Rs.44.25 crore by increasing the scope of work from 75,080 sqm to 1,86,674 sqm road by adding another dividing road between sectors 114 and 115, and further enhanced the agreement to Rs.52.15 crore in July 2017 (estimated cost - Rs.70.46 crore) by adding another dividing road between sectors 69 and 70. The scope of work was thus enhanced for construction of 2.20 lakh sqm road. The agency executed the work to the tune of Rs.8.54 crore upto June 2017 and had constructed only 12,800 sqm road (seven *per cent*) against Rs.1.87 lakh sqm road allotted upto February 2017.

Following irregularities were noticed:-

- (i) As per para 9.5.1 of the PWD Code, a detailed estimate is required to be approved by the competent authority for each road work. Further, as per para 9.3.10 of the code revised administrative approval is to be obtained from competent authority in case the expenditure is likely to exceed the original estimate by more than 10 *per cent* and tenders are to be invited for each road work in most transparent manner in terms of para 13.7.2 of the Code. However, the HSVP neither prepared detailed estimates for additional road works nor invited competitive tenders for each additional work. All these works were added in the earlier contract by enhancing the contract value from Rs.9.54 crore to Rs.52.15 crore. This tantamount to undue benefit to the contractor and goes against the spirit of fair and competitive bidding. Moreover, the work of master road between sectors 69 and 70 allotted through 3rd enhancement was not a part of this project.
- (ii) (ii) The contractor was awarded works having value of ` 70.46 crore and as per eligibility criteria¹³³ the contractor should have executed similar nature of work not less than Rs.56.37 crore (80 *per cent*) of the value of the work under one agreement. However, as technical bid submitted by the bidder, a work of Rs.22 crore was completed under single agreement. Hence, the bidder was not eligible for execution of such high value contract as per the terms and conditions of DNIT.
- (iii) (iii) Bitumen was to be arranged by the contractor as per terms of contract and the first work was allotted in April 2015 on the basis of September 2014 rates of

bitumen viz. Rs.52,264 per MT. However, the rates of bitumen started decreasing 131 (Rs.52.15 crore X 100) / 74.01= Rs.70.46 crore. 132 Administrative approval for construction of main carriage way and drain for master road between sectors 69 and 70 Gurugram was accorded by Chief Administrator in May 2017 for Rs.8.77 crore. 133 The bidder should have done similar nature of work not less than eighty *per cent* of the value of work under one agreement. As per technical bid submitted by the bidder, a work of Rs.22 crore was executed under single agreement. from September 2014 onwards and on the closing date of tender i.e. 10 March 2015 the rates reduced to Rs.38,126 per MT (27 *per cent* decrease). It was observed that between first work enhancement in November 2016 and last enhancement in July 2017 the rates of bitumen decreased to Rs.36,132 per MT (31 *per cent* decrease) and ` 29,696 per MT (43 *per cent* decrease) as compared to September 2014 rates. Analysis of quantities of various bituminous items to be executed revealed that there was reduction of cost to the tune of ` 3.81 crore between October 2014 and date of last enhancement (July 2017). This reduction in rates was ignored and agreement was enhanced repeatedly instead of calling for fresh tenders on the basis of reduced rates, prevailing at the time of the enhancements.

- (iv) Para 13.6.6 of the PWD Code provides that time period of completion of a work is an important contract data and should not be decided arbitrarily. The CE, HSVP enhanced the work from Rs.9.54 crore to Rs.52.15 crore and allotted additional works to the same contractor without calling for fresh tenders on the plea of urgency. However, no time limit/date of completion was stipulated for completion of the works.
- (v) Performance security of Rs.2.60 crore (five *per cent* of contract price of Rs.52.15 crore) had not been obtained from the contractor as per requirement of para 13.12.1 of the PWD Code for ensuring the satisfactory completion of work by the contractor and protecting Government interest.

In reply to Audit observations, Chief Administrator, HSVP stated (April 2018) that the contractor was eligible as per the original DNIT for Rs.13 crore. Additional works were added to the agreement due to urgency and lower rates of the contractor and the works were being executed in phases as per availability of clear site. The reply was not tenable because each road work was a separate work and was required to be awarded by preparing detailed estimate of each road and after inviting tenders in the most transparent manner in terms of para 9.5.1 and 13.7.2 of the PWD Code respectively. The enhancement of contract from Rs.9.54 crore to Rs.52.15 crore was irregular and arbitrary. Moreover as per eligibility criteria laid down in the DNIT, the contractor was not eligible for bidding for the work of such magnitude. The argument of urgency is also not acceptable as the work does not qualify emergency situation criteria given under para 17.1.1 of the PWD Code. The contractor had constructed only six *per cent* road (12,800 sqm against 2,19,964 sqm) upto June 2017 and no time limit had been fixed for completion of the entire work. Besides, despite consistent decrease in the rates of bitumen since September 2014, the allotment of additional road works, without preparation of revised estimates was not justifiable. Further, Government interest remained unprotected, since performance guarantee of Rs. 2.60 crore was not obtained from the contractor.

The Department may consider fixing responsibility on officers, for awarding works by contravening codal provisions.

The matter was referred (May 2018) to State Government and reminder was issued in July 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:

The tender was floated on 10.03.2015 for the execution of work. The agencies which competed in the tender were experienced, technically & financially strong as mentioned in PWD code para 14.7.2. At the time of floating of tender, the said contractor was very much eligible. Even the contractor is enlisted in Haryana Govt. PWD (B&R) to carry out the work for any limit of amount of work. The eligible agency submitted 2% earnest money at the time of floating of tender and at the time of manual submission of documents. 5% security is deducted from the running bills when presented for payment. The 5% security deducted is paid to the agency only after completion of defect liability period. (PWD code para 13.12.1). The amount of 5% security already deducted on account of work done, also act as advanced security for the additional work proposed to be carried out under the enhanced scope of work. The enhanced portion of agreement taken into account was taken in anticipation of the clearance of litigation, encroachments etc on the direction/ guidelines of higher authority (PWD code para 13.6.6). The terms of contract were precise & encroachments at later stage create hindrance in the execution of work. (PWD para 13.6.3 (c). There is no ambiguity or misconstruction.

Administrative approval for construction of master road 99-115 in Gurugram-Manesar urban complex for Rs.212.55 Crore was approved in February 2011. A DNIT amount for Rs.13.00 Crore for construction of sector dividing road 101/104 Gurugram was approved by Chief Engineer, HSVP, Panchkula. Now the total road length has been constructed 93306 Sq Mtr. out of 219964 Sq. Mtr. at site. The enhancement has been made from Rs.9.54 Crore to Rs.52.15 Crore (at 25.99% below) against the approximate cost of Rs.70.46 Crore. Further the part land for different sector dividing road between sector 81 to 95 got cleared after taking action under R.R. Policy. The Senior officer visited the site at Gurugram on 21.01.2017 and it was directed to take up the work immediately for construction of above said roads between sector 103/106 & 114/115 as the licensed colonizers/ developers were pressing hard for construction of these roads to give approval to their group housing project for which they have paid EDC for completion of external development works. Moreover, there were chances of encroachment/ litigation/ court cases, hence the construction of road was required to be taken up on priority. The estimate amounting to Rs.8.70 Crore has been Administratively approved from competent authority for construction of sector dividing road 69/70. Total road length constructed is 93306 Sq. Mtr. against 219964 Sq. Mtrs. till date.

- (i) As per eligibility criteria of approved DNIT for the original work, the agency Sh. S.K. Mittal was fully eligible for allotment of the work. The agency has also carried out similar nature of work in HSVP. So keeping in view the same, the net worth of the agency in the year 2015 was Rs.13.38 Crore. Total road constructed at site is 93306 Sq. Mtr. which

comes out to 219964 Sq. Mtr. The work has been complete at site about 55%.

- (ii) For security purpose, 5% deduction are made from all the running bills of the contractor/ agency which is refundable only after the finalization of the work and defect liability period as per provision made in the contract agreement also. It is also applicable on the enhanced amount of agreement. The amount of 5% security already deducted on account of work done, also act as advanced security for the additional work proposed to be carried out under the enhanced scope of work. The performance security as per PWD code 13.12.1 @ 5% of contract value as to be deposited by the contractor as a security that contractor complete the work satisfactorily. In the instant case the contractor already carried out 55% of work, meaning thereby the intension of the contractor is to complete the work. The requirement of in cashing the bank guarantee deposited as performance security came into the existing only if the contractor fails to complete the work satisfactorily. But this is not the case where contractor has either left the work in between or has no intension to leave the work incomplete. Thus, there is no loss to HSVP on account of the same as pointed out by Audit.

The contractor was required to submit original bill/ voucher of refinery while claiming the payment for the work done. That the rate of bitumen/ emulsion at the refinery on the date of receipt of tender was considered as base rate. If during execution of the works, the rate of bitumen/ emulsion increase or decreases at refinery, the difference is paid/ recouped from the contractor in the bill accordingly. Hence, no extra payment due to increase in rate of bitumen/ emulsion has been paid. Further, no increase in prices of bitumen/ emulsion has been reimbursed to the contractor beyond the original time period limit granted to the agency for any reason, what so ever.

- (iii) The enhanced portion of agreement was taken into account in anticipation of the clearance of litigations & encroachments etc. (PWD code para 13.6.6). The terms of contract were precise & encroachments at later stage created hindrance in the execution of work. (PWD para 13.6.3 (c). There is no ambiguity or misconstruction.

The PWD code is to define idealistic situation for execution of work not practicability. There are court stays on the land where work is to be executed. Also, alignment of sector roads has been changed. In these circumstances, there is no loss of Govt. funds or any extra benefit to the agency by executing work through enhancement at very competitive rates. Audit has not noted down the fact that HSVP is getting these works executed at highly competitive rate i.e. 25.99% below the CP.

The detail of tenders allotted for similar nature of road works costing more than one Crore during period from 04/2015 to 02/2017 are as under:-

Sr. No.	Name of work	Tender Rates allotted	Agency	Approval issued
1.	Special repair of parking in shopping centre Sector-31/32A, (Earth work, GSB, tack coat, 50mm thick BM & 40mm thick BC.) A/C Rs. 1.00 Crore.	@ 17% below CR	M/s DCC Buildcon Pvt. Ltd.	02.02.2015
2.	Construction of 75 Mtr. (2x14) and 60 mt. (2x12.5) wide sectors dividing roads between sector-99 to 115, Gurugram Manesar Urban Complex. (Construction of road work dividing Sector-99/102, 102/102A, 102A/103 and 106/109 with NPR) "Supply and laying of earth, road material, prep, of Sub Grade and providing & laying of 330 mm GSB, 250 mm thick WMM and 80 mm thick B.C. A/C Rs. 2.30 Crore.	@ 24.99 % below CR	M/s S.K Mittal, Contractor.	03.04.2015
3.	Const. of 75 Mtr. (2x14) and 60 mtr. (2x12.50M) wide sector dividing roads bet. Sector-99 to 115, Gurugram, Manesar Urban Complex 2025AD. Const. of balance road dividing Sector 101/104. "Supply & laying of earth, road material, prep. of Sub Grade & Prov. & laying of 330 mm GSB, 250mm thick WMM, 80mm thick DBM & 40mm thick B.C. A/cost Rs. 13.00 Cr.	@ 25.99 % below CR	M/s S.K. Mittal Contractor	03.04.2015
4.	Const. & widening of 18 mtr. Wide road to 30 mtr. wide road in Sector-29, Gurugram, (SW/SWD pipe Sewer "Preparation of sub grade, prov. & laying of 250 mm GSB, 300mm WMM, tack coat, 50mm thick BM & 40mm thick BC) A/C Rs. 2.03 Crore.	@ 23.99 % below CR	M/s Shri Nath Construction Co.	14.07.2015
5.	Development of roads in Sector-110, U/E, Gurugram "Earth Work stone soiling 63 to 45 mm, stone metal 53 to 22.4 mm, tack coat, 25mm thick premix carpet, seal coat type B. A/C Rs. 1.65 Crore.	@ 18.69% below CR	The New Baliali Co-operative Society.	
6.	Construction of Master diving road of Sec-75/75A, outer of 76, 75A, 76 and 76/77 Gurugram. Earth work GSB, WMM, Prov. and laying Tack coat, DBM, BC, surface drain. A/C Rs 37.57 Crore.	@10.29% below CR	M/s Mahashiv Promoters Pvt	11.12.2017
7.	Construction of Master diving road of Sec-70 & 70A, Gurugram."Earthwork GSB, WMM, Prov. and laying Tack coat, DBM, BC, surface drain etc. A/C Rs. 7.73 Crore.	@ 12.99% below CR	Sh. S.K. Mittal, Contractor	10.01.2018

It is evident from the table given above, that the allotted tender rates of Sh. S.K. Mittal Contractor @ 25.99 % below CR are the lowest tender rates on which the work was got executed by way of enhancement and there is no financial loss to HSVP as the same has in fact resulted in huge saving in cost of work to HSVP.

Further, due to increasing interference of the Hon'ble Courts in acquisition & removal of encroachment, development work already got much delayed. If work is executed strictly as per the PWD code, keeping in the mind the availability of clear site before allotment of work, the development work will come to standstill.

Keeping in view the above facts, para may be dropped as HSVP has saved huge cost in carried out above work from the contractual agency.

The Committee has desired that the matter be entrusted to Vigilance Department within a period of 15 days for thorough inquiry including all points/shortcomings as pointed out in the CAG para under consideration and action taken report be submitted to the Committee.

TRANSPORT DEPARTMENT

[43] 3.23 Underutilization of buses

Procurement of buses with higher technical specifications, without upgrading the workshop facilities/technical skills of the mechanics and non-arrangement of annual maintenance contract, led to underutilization of 317 buses out of 418 buses and consequent loss of Rs.48.81 crore. The department also paid Rs.1.91 crore on account of insurance and road tax on the off-road buses, which was avoidable.

As per directions of the State Government (June 2013), the buses can be taken off road after covering seven lakh kilometres (KMs) and completion of eight years. Audit scrutinized the records relating to 418 buses procured for Rs.110.26 crore between January 2006 and April 2012 to assess their utilization in operational kilometres. Out of 418 buses, 317 buses were taken off road prematurely after an average utilization of about 46 per cent as depicted in Table 3.26.

Table 3.26: Details of utilization of buses

	Number of buses					
	CNG ordinary buses	CNG semi-low floor buses	CNG low floor buses	low-AC buses	Mini buses	Total
Total number of buses procured	250	115	10	37	6	418
Make	Tata & Ashok Leyland	Tata & Ashok Leyland	JCBL	Ashok Leyland	Swaraj Mazda	
Average cost per bus (Rs. in lakh)	16.45	45.69	46.59	30.52	10.50	
Kilometres covered						
Less than one lakh	1	10	4	1	-	16
Between one and three lakh	42	56	6	24	6	134
Between three and five lakh	112	-	-	12	-	124
Between five and seven lakh	43	-	-	-	-	43
Total number of buses held off road	198	66	10	37	6	317

(Source: Information derived from departmental record)

Underutilization of buses resulted in loss of Rs.48.81 crore to the State Government as discussed in succeeding paragraphs:

- a. CNG ordinary buses** - The Department procured 250 CNG ordinary buses during May 2006 to March 2008 at a cost of Rs.41.13 crore. These buses were allocated to 9 depots in National Capital Region (NCR) in Haryana. As on 31 March 2018, only 35 buses (Delhi depot-26, Sonapat depot-7 and Rewari depot-2) were operational and remaining

215 buses were off-road. It was noticed that 198 buses had been detained prematurely after an average utilization of 57 *per cent*. The main reasons for detention, as attributed by the depots, were technical problems, uneconomical repairs/ maintenance, non-availability of CNG in three depots and shortage of technical staff/ drivers in six depots. The Department had not considered transferring these buses to depots where CNG was available.

Audit observed that only Delhi depot had succeeded in utilizing the buses effectively by arranging CNG from private pumps, imparting training to mechanics of workshops and hiring technical employees through outsourcing. Average utilization of 40 buses allocated to Delhi Depot was 97 *per cent*, whereas average utilization of allocated buses to other depots ranged between 49 *per cent* and 77 *per cent* only. It was further observed that out of 198 off-road buses, Registration Certificates (RCs) of 134 buses were surrendered by the General Managers of concerned depots to RTO during November 2013 to September 2017 due to non-operation without the approval of the Head Office. The underutilization of buses resulted in loss of Rs.14.06 crore. Besides, the condition of non-operating buses were deteriorating day by day.

b. CNG semi-low floor buses – Director General State Transport (DGST) procured 115 CNG semi-low floor buses (85 Non-AC and 30 AC) between February 2010 and April 2013 for Rs.52.55 crore and operated these buses as City buses in Faridabad. Out of 85 Non-AC buses, 40 buses were put off-road prematurely during June 2012 to December 2017 after an average utilization of 23.15 *per cent* only resulting in loss of Rs.13.42 crore. Out of 30 AC buses, 26 buses were put off-road prematurely during June 2016 to December 2017 after operation of five to six years with average utilisation of 26.37 *per cent* resulting in loss of Rs.9.86 crore.

As stated by the Department, the buses could not perform satisfactorily due to various technical reasons such as defective engine, faulty balloon bearings, excess mobile consumption etc. The buses were purchased from M/s Ashok Leyland, an

old supplier of the Department. The Department failed to address the day to day technical requirements of the buses either in own workshops or by arranging AMC after the warranty period. The pre-mature detention of these 66 buses led to loss of Rs. 23.28 crore.

c. CNG low-floor AC buses – The DGST procured (December 2007) ten buses costing Rs.4.66 crore with funds provided by Haryana Shahri Vikas Pradhikaran (HSVP) for local operation in Gurugram City and linking to Delhi Metro as well as important areas in Delhi. These buses remained in operation up to December 2011 and utilization was only between nine and 23 *per cent*. The General Manager of Gurugram depot intimated (September 2016) the DGST that the buses had advanced technology and their maintenance and repair was beyond the technical competence of mechanics deployed in the departmental workshops. Further, their performance was unsatisfactory even during the warranty period. Out of 10 CNG low floor AC buses, 5 buses have been auctioned in January/February 2018. Remaining 5 buses could not be auctioned for want of approval from head office and were still lying with the depot (August 2018).

It was observed that the defects that appeared during the warranty period were rectified by the manufacturer. After that the GM, Gurugram requested the DGST for arranging for annual maintenance contract (AMC) for up keep of buses. However, neither mechanics

were got trained nor AMC was finalized. Hence, the GM took the buses off road.

Thus, purchase of ultra-modern buses without assessment of technical capacity of workshops and thereafter failure to arrange AMC for these buses has resulted in these buses being taken off road leading to loss of Rs.3.91 crore.

d. AC buses - DGST placed a supply order for 50 chassis of air conditioned buses from M/s Ashok Leyland. The buses were to be got fabricated from M/s HMM Coaches, Ambala. However due to defects in buses, the supply order was foreclosed (June 2009) and only 37 AC buses were procured during April 2009 to November 2010 for Rs.11.29 crore and were allocated to eight depots. However, there was frequent break down of these buses due to technical reasons and had to be taken off road. The buses had not been operated since March 2015.

DGST took up the matter (October 2013) for premature condemnation of these buses with the State Government. The Chief Minister (CM) while approving (October 2013) the condemnation directed that the Department should fix responsibility for not undertaking proper assessment at the time of purchase of these buses. However, no action had been taken up to May 2018. The 37 buses were still lying undisposed with the depots (March 2018).

Thus, due to purchase of technically defective buses, the department suffered a loss of Rs.7.08 crore.

e. Mini buses - DGST, Haryana procured (December 2010) six mini buses for Rs.63 lakh and allotted them to Chandigarh depot. The percentage utilization ranged between 15 and 32 *per cent*. These buses had not been operated since July 2015 and were lying in the depot resulting in loss of ` 48.19 lakh. The management attributed unsatisfactory performance to frequent breakdowns and defective emission control system, repair of which was not possible in the departmental workshop. The manufacturer was required to impart training for repair and maintenance as per clause 15 of the supply order. However, the department failed to pursue the matter with the manufacturer.

Avoidable payment of insurance and road tax:

The department had made avoidable payment of insurance and road tax amounting to Rs.1.36 crore and Rs. 0.55 crore respectively even after putting these buses off-road.

Functioning of workshops:

In the workshops of six test checked depots where most of the CNG & ACs buses had been allocated, there was shortage of workshop manpower during 2013-14 to 2017-18 ranging between 23 and 75 *per cent* with overall shortage of 53.63 *per cent*. The department failed to take necessary initiatives for imparting training to the existing manpower as a result of which the technical competence of the staff fell short of requirements.

Thus, due to lack of proper assessment of suitability of technical specifications of buses prior to procurement, nearly 76 *per cent* of buses procured during January 2006 to April 2012 were taken off road prematurely leading to loss of Rs.48.81 crore to the Government.

The buses were lying with the concerned depots without condemnation for want of approval of the higher authorities. The department had also made avoidable payment of ` 1.91 crore on account of insurance and road tax on the off road buses.

The State Government may consider fixing responsibility for procurement of buses without proper assessment of suitability of technical specifications which resulted in taking the buses off road prematurely.

The matter was referred to the State Government in June 2018 and reminder was issued in July 2018; their reply was awaited (May 2019).

The department in its written reply stated as under:-

a) CNG Ordinary buses:

The department had procured 250 numbers of CNG buses during May, 2006 to March, 2008 and distributed to 09 depots which fall under NCR area. This department had requested the Director, Industries & Commerce vide letter No. 2218/SPA-1/Tech dated 21.09.2005 (Attached at Flag 'A') to provide the location for CNG filling stations. In response of the above letter, the Director, Industries & Commerce, Haryana had authorized three CNG filling station i.e. a) Indraprastha Gas Ltd., for Sonipat and Panipat, b) Haryana City Gas distribution Ltd., for Gurugram, Rewari, Jhajjar and Rohtak, c) Gujrat Addani Energy Ltd. for Faridabad district vide their letter No. 1119-22 dated 30.03.2006 (attached at Flag 'B'). These CNG buses were allotted to nine depots which come in the NCR Area, Delhi and were not be transferred to another depots as the above mentioned CNG stations were authorized by the Director, Industries & Commerce, Haryana. The details of buses purchased are as under:-

Buses purchased

Year	No. of CNG Buses Purchased		Total CNG Buses
	TATA	Ashok Leyland	
2006-2007	-	110	110
2007-2008	70	70	140
Total	70	180	250

As the CNG was not available in the districts where the buses were given, the buses had to go to Delhi, Ballabhgarh (Faridabad) and Gurugram for refilling the CNG. The various reasons have been given by the concerned General Managers for underutilization of buses. The more time was wasted in filling the CNG Gas on account of rush at CNG filling station and traffic jam due to which these buses could cover 200 to 250 kilometers per day only i.e. $(225 \times 25 \times 12 = 67500)$ kilometer per year approximately considering 25 operational days in a month). There was an acute shortage of spare parts in the store and lack of knowledge of CNG buses to the available mechanical staff, the buses were got repaired from the Agency/dealer thereby the buses remain detained for two - three days. The training to repair the CNG buses was also imparted to the workshop staff as per order No. 2603-11/STA-1 dated 09.05.2008 (attached at Flag 'C'). The RCs of these CNG buses were deposited in RTO office by the concerned G.M. to avoid the expenditure on account of Token Tax and Insurance in the interest of the department. This office has also advised to the General Managers of Haryana Roadways vide this office Endorsement letter No. 1062-86/SPA-3/Tech dated 08.04.2016 for getting the RC of off road condemned buses cancelled from the

office of concerned Secretary, RTA to avoid obligation of payment of Token Tax (attached at Flag 'D'). Despite the efforts made by the department the CNG buses remained underutilization, resultantly had to get declared premature condemned.

Due to underutilization and pre mature condemnation of buses the department has decided to initiate disciplinary proceeding against the General Managers those have failed to operate the buses on fixed norms i.e. 7 lac kilometers and 8 years. Responsibility regarding quantum of loss as per Para will be fixed. The progress will be appraised to the Public Accounts Committee.

It is therefore, requested to drop the Para.

b) CNG semi-low floor buses:

A depot was created at Faridabad for city bus service to provide the local service to the public. The department had procured 115 number of CNG buses (85 Semi-low floor Non AC + 30 Semi Low Floor AC buses) during February, 2010 to April, 2013 under JNNURM scheme. The forty numbers of buses were made off road after the average utilization of 23.15% out of 85 Non-AC CNG buses during 2012 to 2017. The twenty six numbers of buses were made off road after the average utilization of 26.37% out of 30 Non-AC CNG buses between five to six years for city bus service at Faridabad. The operational staff i.e. Driver/Conductor and workshop staff was not provided to the depot and the operation could not be made possible due to the un availability of the staff as intimated by the General Manager, Faridabad. These buses remain parked in workshop on account of non-availability of Driver/Conductor and workshop staff and it was to arise technical defect on account of parking for long period. The drivers and conductors were provided in February, 2012 and April/May, 2012 respectively, but the skilled technical staff was not recruited. The drivers had faced difficulties in the beginning on account of lack of knowledge of these buses. The available mechanical staff in workshop was not capable to remove the defects of the buses and the detention of these buses was going on increasing.

There were only 177 employees in the workshop during May, 2012. After the creation of new Palwal depot, 102 employees were left only in the workshop as intimated by the General Manager, Haryana Roadways, Faridabad and due to the division of employees; the work was suffered badly on the account of less number of workshop employees. AMC of above buses could not be finalized between General Manager, Haryana Roadways, Faridabad and firm (M/s Ashok Leyland). On the request of General Manager, Haryana Roadways, Faridabad this office has allowed to arrange 17 numbers of workers through outsourcing policy. On account of the above, the buses could not cover prescribed kilometer.

Keeping in view of above Para may please be dropped.

c) CNG low-floor AC buses:

Haryana Shahri Vikas Pradhikaran (HSVP) had provided 10 numbers of CNG low floor AC buses in December, 2007 for Gurugram depot. These buses were repaired/ maintained by the Company under warranty for three years and after

that the workshop staff could not repair these AC buses because of new technology. These buses had to send to the workshop of company for their repair and the company keeps them detained for so many months. The depot had written to the company so many times to improve their working but no improvement was shown from their side.

These buses could not be got repaired by the local market also because the spare parts was not available in the local market. Keeping in view the problem in maintenance/repair of these buses a decision to dispose off these buses and after that five buses on 31.12.2015 and other five buses on 31.12.2016 were put off road respectively. Five numbers of buses out of ten were auctioned on 19.01.2018 and 21.02.2019 in the public auction and balance five number of buses could not be auctioned despite repeated efforts, but have been disposed of in Public Auction on 20.08.2019 (attached at Flag 'E')

For not arranging AMC to Gurugram depot, responsibility of concerned officer/official is being fixed. The progress will be submitted to the Public Accounts Committee

Keeping in view of above, para may please be dropped.

d) AC buses:

The department had procured 37 numbers of buses during April, 2009 to November, 2010 and were allotted to the various depots of Haryana Roadways as under:-

Sr. No.	Name of depots.	No. of buses distributed
1.	Delhi	08
2.	Rohtak	06
3.	Chandigarh	08
4.	Hisar	03
5.	Sirsa	02
6.	Narnaul	02
7.	Gurugram	04
8.	Rewari	04
Total		37

These buses could not cover their prescribed mileage that these buses were got fabricated from M/s HMM Coach, Ambala and the body level of these buses was very low which results in touching the speed breaker. These buses could not be maintained due to the lack of knowledge to the available mechanical staff in the workshop. These buses become break down on account of Air Suspension system, repeated fault in AC system, non-availability of spare parts etc. However, in view of the above technical faults noticed the balance buses out of 50 number Ac Bus chassis were not procured.

Sh. Satish Kumar Ruhil, Joint State Transport Controller (Technical) who has been retired now from the post of Senior Mechanical Engineer was the technical officer in the Head Office who had not assessed the buses at the time of purchase.

Keeping in view of above Para may please be dropped.

e) Mini buses:.

Director General, State Transport, Haryana placed an order to purchase 06 Nos. of Mini buses in December, 2010 which were allotted to Chandigarh depot. These buses were purchased from Tata company. These buses were of latest technology. The operation was made on hilly areas(Morni Hills) where the operation of these buses was carried out up to 2015. The General Manager, Haryana Roadways, Chandigarh has intimated that these buses could cover 164700 (average) kilometer from 31.05.2011 to 6, 7/2015 only. The horse power of these mini buses was not sufficient to operate in hill areas like Morni Hills route.

Beside above, these vehicles were fitted with ECU system and sensor which could not be repaired at depot level due to non-availability of Test Bench, Trained Technician, Spare Parts and Tools etc. The General Manager, Haryana Roadways, Chandigarh contacted the Authorized Dealer to get the buses repaired. The Authorized Dealer remained fail to repair the vehicle saying that the model of these vehicles has been eliminated from the market. Keeping in view the above circumstances and repeated complaint of the passengers, the General Manager, Haryana Roadways, Chandigarh had made these vehicles off road as the operational cost in comparison to the income generated was also very high.

Therefore it is requested to drop the Para in view of above facts.

Avoidable payment of insurance and road tax:

The token tax of all the buses which are plying on routes is deposited together by the department in a year to take the discount in token tax by the department. The insurance is got renewed of the vehicles by the authorized agency for a year in the month in which the same becomes due by the department. The insurance and token tax cannot be deposited partly in case if the vehicle becomes defective on account of technical reasons or detained for long time in a workshop and it is uncertain to say how long the bus will remain parked in the workshop in case of major defect/accident. This office has also advised to the General Managers of Haryana Roadways vide this office Endorsement letter No. 1062-86/SPA-3/Tech dated 08.04.2016 for getting the RC of off road condemned buses cancelled from the office of concerned Secretary, RTA to avoid obligation of payment of Token Tax (attached at Flag 'F')

This office requests to drop the Para on the basis of facts explained above.

Functioning of workshops:

In this regard it is submitted that there was acute shortage of technical workshop manpower in every depot during 2013-14 to 2017-18. The recruitment of technical manpower was made as per advertisement on 26.08.2018 through HSSC (attached at Flag 'G'). Due to lack of sufficient technical manpower the staff in workshop could not be spared for training or up gradation of their skill

required for maintenance of CNG/AC buses. Sparing of workshop staff may lead to the detention of other buses also.

Therefore, it is requested to drop the para please.

The Committee has desired that (i) the matter be inquired into thoroughly within a period of 2 months; (ii) responsibility be fixed of the erring officers/officials for not arranging AMC for the buses in Gurgaon Depot under point (c); and (iii) despite the order of Hon'ble Chief Minister on file in the year 2013 to fix the responsibility in the matter, responsibility be fixed of the erring officers/officials for not complying with the orders of Hon'ble Chief Minister and action taken report be submitted to the Committee for its consideration.

SOCIAL JUSTICE & EMPOWERMENT DEPARTMENT

[44] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88

2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

The department released Rs. 89,64,750/- to DC Yamunanagar vide letter No. 23/SW(4)/2015 dated 14.01.2015, Rs. 4,56,60,250/- to DC Yamunanagar vide letter No. 302SW(4)/2015 dated 25.03.2015 and Rs. 6,06,64,000/- to DC Nuh vide letter No. 303SW(45)/2015 dated 25.03.2015 Utilization Certificates of Rs.2,50,00,000/-, 46,87,003/-, 15,55,840/-, 1,50,00,000/- lac, Rs. 89,37,000/- lac and Rs. 2,23,05,000/- lac have been forwarded to Under Secretary, Ministry of Minority Affairs, GOI, New Delhi. Copies of UCs are attached herewith. Out of Rs. 15.00 Crores. UCs of Rs. 7.76 Crores have been sent to GOI. Efforts are being made to send the UCs of balance amount also.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

[45] 3.6 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 of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 71 cases of misappropriation and defalcation involving Government money amounting to Rs.1.34 crore on which final action was pending as of June 2018. In all these cases the First Information Report (FIR) have been filed by the concerned departments. 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 summarised in Table 3.4.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases	Nature of the pending cases
----------------------------------	-----------------------------

Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	28	86.90	Cases pending as of June 2017	98	140.82
5-10	07	16.61			
10-15	14	17.11			
15 – 20	05	09.93	Cases added during the year	08	40.24
20 – 25	03	00.00	Total	106	181.06
25 and above	14	03.72	Cases of losses written off during the year	35	46.79
Total	71	134.27	Total pending cases as of June 2018	71	134.27

Reasons for pendency of cases are listed in Table 3.5.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Departmental action initiated but not finalized	51	106.43
ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	4	1.60
iii)	Awaiting orders for recovery or write off	10	9.30
iv)	Pending in the courts of law	6	16.94
Total		71	134.27

Out of the total loss cases, 77 per cent cases are related to theft of Government money/store. Further, in respect of 72 per cent cases of losses, departmental action had not been finalized while 14 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 71 cases of losses due to theft/misappropriation, 43 cases were more than five years old, including 14 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

The Government may consider preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.

Appendix 3.6

Department/category wise detail of cases of theft and misappropriation/loss of Government material:

(Rs. in lakh)

Name of the department	Theft cases		Misappropriation/loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Development & Panchayats	2	6.50	0	0	2	6.50
Education	14	27.38	3	1.39	17	28.77
Medical	2	0	0	0	2	0

Technical Education	1	6.52	0	0	1	6.52
Police	0	0	1	3.79	1	3.79
Social Welfare	3	8.63	0	0	3	8.63
Transport Department	0	0	2	3.77	2	3.77
Town & Country Planning	0	0	1	1.44	1	1.44
Medical Education & Research	1	3.00	0	0	1	3.00
Skill Development & Industrial Training	3	1.17	0	0	3	1.17
Treasury & Accounts	0	0	1	6.27	1	6.27
Economic & Statistical Analysis	1	0.03	1	0	2	0.03
Labour & Employment	2	0.15	0	0	2	0.15
Women and Child Development	1	0	0	0	1	0
Sports & Youth Welfare	1	39.58	0	0	1	39.58
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	22	6.61	5	0.32	27	6.93
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	55	109.18	16	25.09	71	134.27

Say Rs.1.34crore

The department in its written reply stated as under:-

1. It is informed that an amount of Rs. 2.70/- lac (of Pension) was stolen from Municipal Council, Rewari. The pointwise information sought by audit is given as under:- 1. Amount of Old age/Widow pension were withdrawn by MC Rewari as per requirement.
2. All safety arrangements were made for withdrawal of amount.
3. Theft took place in night and Chowkidar was on duty. Office has chargesheeted the official U/R-&. After inquiry, the official was awarded punishment of warning to be careful in future by DC Rewari vide orders no. 2058-59 dated 29.08.2017.

Information of theft was given in Police Post Bhadwas Gate on 06.10.2013 (FIR No. 399, Copy attached)
5. after registering RIR No. 399 dated 06.10.2013, the offenders were caught by police. Hon'ble Court acquitted them vide orders dated 10.08.2017 by giving benefit of doubt (copy of court order attached).
6. the matter was brought into the notice of Head office vide letter no. 1836 dated 11.10.2013 by sending copy of FIR.
7. Regarding Writeoff of the amount of Rs. 2.70 la District Social Welfare Office, Rewari wrote to Higher authorities vide letter no. 8381 dated 13.11.2018. the process of Writeoff is going on.

Old age/Destitute/Widow Pension is being distributed in bank accounts which was earlier disbursed in cash. Now the cases of theft/snatching have been stopped. AG is requested to drop their para.

(a) Loss of Govt. money amounting to Rs. 2,80,000/- lac belonging to office of Deistrict Social Welfare Officer, Kurukshetra consists of Rs. 1,55,000/- of village- Hansala, Block-Thanesar, Rs. 1,25,600/- of village Chibba. Out of Total Rs. 2,80,00/-, Rs. 1,55,000/- lac of village- Hansala (Block- Thanesar) was disbursed by village Sarpanch. The APR thereof is attached. Henceee para may be settled. In the such case of village Chibba:-

1. Sarpanch of village Chibba lodged FIR No. 900 dated 15.11.2013.
 2. Head Office was informed vide letter no. 2811 dated 11.11.2013.
 3. Police Department was issued Reminder vide no. 1165 dated 10.05.2016.
 4. Untracable report of lost amount of village Chibba has been received.
 5. No employee of this department is responsible for this loss because as per instructions pension was disbursed by Sarpanch.
 6. Audit party was informed about it during audit . the pension is being disbursed into Bank A/cs of beneficicries has whereas earlier it was disbursed in cash. Hence now, the instances of theft/snatching have stopped. Hence keeping in view this position, the para may be settled.
- (b) Regarding thrift of office vehicle Jeep no. HR-70-T0-0086 (Bolero Model 2010).

District Social Welfare Officer, vide letter No. 9325 dated 12.12.2013 had written to Pllice Station Incharge Nuh about filing FIR giving the information of theft (copy enclosed).

Vehicle theft information, vide letter no. 9328 dated 13.12.2013, was reported to Manager, Oriental Insurance o. Ltd., Payal Cinema Complex Delhi Road, Gurgaon. Subsequent reminder numbers 9359 and 9360 dated 30.12.2013, letter number 154 dated 08.05.2014, 324 dated 05.06.2014, 568 dated 18.07.2014, 2923 dated 19.01.2017 were sent to Manager, Oriental Insurance Co. Ltd. Payal Cinema complex, Delhi Road, Gurgaon.

Investigator of M/s Om Associates was appointed by the insurance company to investigate the case. The office, vide letter no. 41 dated 07.04.2014, informed the Manager, Oriental Insurance Co. Ltd. Service Center (DRO-1) Hansiyala Buld. 15 BarahaKhamba Road New Delhi that all documents sought by the surveyor appointed by the insurance company, such as claim from, company statement, copy of RC of the vehical, 173 final report, double key, copy of FIR and original insurance certificate etc, have been handed over to him and requested the Insurance Claim to pay, the claim as soon as possible. A copy of this was sent to the Accountant General (Audit)Haryana Chandigarh and Director, Social Justice and Empowerment Department, Haryana, Chandigarh for information and further action vide Endst no. 42-43 dated 07.04.2014. After this, subsequent reminder No. 2967 dated 02.02.2017, 3030 dated 14.02.2017m 3106 dated 27.02.2017, 3361 dated 21.03.2017 and 7005-07 dated 02.11.2018 to the officers of Insurance Company New Delhi Was written. (Copy enclosed)

In view of the above facts, it is clarified that:-

- A) An FIR was registered by the office on 12.12.2013 immediately after the theft of vehicle.
- B) The information of vehicle theft was given to the insurance company at the right time along with all the documents.
- C) Vehicle theft information was given to the Accountant General (Audit) Haryana Chandigarh vide letter no. 42-43 dated 07.04.2014.
- D) All documents and correspondence related to vehicle theft were submitted to the audit team during the audit of the accounts/records for the year 2014-17 that was conducted from 19.06.2017 to 23.06.2017 by the team of Principal Accountant General, Haryana Chandigarh. Therefore, it is requested to drop this para.

The Committee has desired that all outstanding cases be settled in a time bound manner and thereafter same be got reconciled in the office of Principal Accountant General (A&E), Haryana under intimation of the Committee.

SPORTS & YOUTH AFFAIRS DEPARTMENT

[46] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88

2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

(a) Out of the outstanding utilisation of Rs. 32.78 crores which relates for the year 2015-16, only the following utilisation of Rs. 3,33,10,000/- relates to Haryana Sports Department is outstanding:-

1. Yamuna Nagar: 1,73,10,000
 2. Jhajjar: 80.00,000
 3. Sonipat: 80,00,000
- Total: **3,33,10,000**

As per above, the utilization of Rs 173,10,000/- and 80.00,000 relating to Distt. Sports Officer,. Yamuna Nagar & Jhajjar have already been sent to A.G. Haryana.(copies enclosed) and the remaining utilization certificate of Rs. 80,00,000 which relates to Distt. Sonipat, it is informed that work is under progress so amount has not been fully utilized till date. U.C. will be sent as soon as work is completed

(b) Out of the outstanding utilization of Rs.82.67 crores relates for the year 2016-17, an amount of Rs. 3.86 crores relates to Haryana Sports and Physical Fitness

Authority Fund. It is proposed that the amount will be utilized in 2020-21 and 2021-22

- i) Every effort to utilize of the said fund will be made on pay & allowances of recruited the technical posts or non- technical posts such as Executive Engineer, Sub Divisional Engineer, Deputy Superintendent, Junior Engineer. Accounts Clerk. Peon etc which is under process
- ii) Haryana Govt. is going to organize
- iii) the K KHELO INDIA KHELO in 2021-22 and maximum amount will be utilized in the event on different activities.
- iv) (iii) Remaining amount, if any, will be utilized for construction of Infrastructure, library, Rehabilitation centre etc.

- v) Therefore, in view of the above, A.G. is requested that the above said para may please be got dropped.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

[47] 3.6 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 of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 71 cases of misappropriation and defalcation involving Government money amounting to Rs.1.34 crore on which final action was pending as of June 2018. In all these cases the First Information Report (FIR) have been filed by the concerned departments. 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 summarised in Table 3.4.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	28	86.90	Cases pending as of June 2017	98	140.82
5-10	07	16.61			
10-15	14	17.11	Cases added during the year	08	40.24
15 - 20	05	09.93			
20 - 25	03	00.00	Total	106	181.06
25 and above	14	03.72	Cases of losses written off during the year	35	46.79
Total	71	134.27	Total pending cases as of June 2018	71	134.27

Reasons for pendency of cases are listed in Table 3.5.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Departmental action initiated but not finalized	51	106.43

ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	4	1.60
iii)	Awaiting orders for recovery or write off	10	9.30
iv)	Pending in the courts of law	6	16.94
Total		71	134.27

Out of the total loss cases, 77 *per cent* cases are related to theft of Government money/store. Further, in respect of 72 *per cent* cases of losses, departmental action had not been finalized while 14 *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 71 cases of losses due to theft/misappropriation, 43 cases were more than five years old, including 14 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

The Government may consider preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.

Appendix 3.6

Department/category wise detail of cases of theft and misappropriation/loss of Government material:

(Rs. in lakh)

Name of the department	Theft cases		Misappropriation/loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Development & Panchayats	2	6.50	0	0	2	6.50
Education	14	27.38	3	1.39	17	28.77
Medical	2	0	0	0	2	0
Technical Education	1	6.52	0	0	1	6.52
Police	0	0	1	3.79	1	3.79
Social Welfare	3	8.63	0	0	3	8.63
Transport Department	0	0	2	3.77	2	3.77
Town & Country Planning	0	0	1	1.44	1	1.44
Medical Education & Research	1	3.00	0	0	1	3.00
Skill Development & Industrial Training	3	1.17	0	0	3	1.17
Treasury & Accounts	0	0	1	6.27	1	6.27
Economic & Statistical Analysis	1	0.03	1	0	2	0.03
Labour & Employment	2	0.15	0	0	2	0.15
Women and Child Development	1	0	0	0	1	0
Sports & Youth Welfare	1	39.58	0	0	1	39.58
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	22	6.61	5	0.32	27	6.93
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	55	109.18	16	25.09	71	134.27

Say Rs.1.34crore

The department in its written reply stated as under:-

In this regard, it is stated that the para relates to write off the sports equipment of the value of Rs 39.58 lakhs destroyed in fire violence during Jat reservation movement at Jhajjar. After the physical verification by departmental committee, the matter has been sent to Finance Department to declare condemned the destroyed sports items. After the approval of FD, auction in public will be held and amount so received will be deposited in receipt head of Haryana Treasury.

Therefore, in view of the above, A.G. is requested that the above said para may please be got dropped.

The Committee has desired that all outstanding cases settled immediately and the be also reconciled in the office of Principal Accountant General (A&E), Haryana under intimation of the Committee.

RURAL DEVELOPMENT DEPARTMENT

[48] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88

2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

Rural Development Department, Haryana has already sent the utilization certificate upto 2016-17 in respect of major head 2501 & 2505 to the Principal Accountant General, Haryana and the department has received completion certificate upto 2013-14 from the Principal Accountant General, Haryana and a copy of the same is annexed at annexure at A, B & C. So, there is no pending UCs pertaining to Rural Development Department, Haryana under Major Head 2501 & 2505 upto the year 2016-17. The outstanding utilization certificate for the year 2016-17 in respect of Major Head 2515 is only Rs. 77.51 lacs. Efforts are being done to receive pending UCs from concerned DRDAs. The pending UCs will be sent to the Principal Accountant General, Haryana as and when received from DRDAs.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

URBAN LOCAL BODIES DEPARTMENT

[49] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

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	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88

2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

Utilization certificates amounting to Rs. 1562.71 crore received from MCs under various schemes for the years 2012-13, 2013-14, 2014-15, 2015-16 and 2016-17 has been sent to the office of Accountant General (A&E), year wise details of the UCs sent to the office of Accountant General Haryana is as under:-

Outstanding as per AG office			Status
Year	Items	Amount	
2012-13	27	363.13	Against this outstanding amount utilization certificate amounting to Rs. 335.29 crore has been sent to the office of Accountant General Haryana the details of which is being attached at annexure "A". All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana.
2013-14	24	436.30	Against this outstanding amount utilization certificate amounting to Rs. 201.39 crore has been sent to the office of Accountant General Haryana the details of which is being attached at annexure "B". All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana
2014-15	46	458.31	Against this outstanding amount utilization certificate amounting to Rs. 359.04 crore has been sent to the office of Accountant General Haryana the details of which is being attached at annexure "C". All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana
2015-16	76	614.93	Against this outstanding amount utilization certificate amounting to Rs. 362.74 crore has been sent to the office of Accountant General Haryana the details of which is being attached at annexure "D". All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana
2016-17	177	1494.29	Against this outstanding amount utilization certificate amounting to Rs. 304.24 has been sent to the office of Accountant General Haryana the details of which is being attached at annexure "E". All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana

Remaining UCs is being collected from the concerned MCs and on receipt of the same will be sent to the office of AG Haryana for settlement of the para.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

SCIENCE & TECHNOLOGY DEPARTMENT

[50] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

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		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
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		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
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13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
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Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

In the reply to this para, it is submitted that as per our record, five UCs amounting to Rs.777.22 lakhs are pending whereas as per CAG report five UCs amounting to Rs. 4.65 crores are pending. It is also pertinent to mention here that 47 UCs amounting to Rs. 1417.08 lakhs have already been forwarded to PAG for necessary adjustment (Annexure-A). The details of five pending UCs amounting to Rs.777.22 lakhs are as under:-

Sr. No.	Sanction No./Date	Amount (In lacs)	Purpose	Remarks
1.	1055-59/ 16.06.2015	72.69	GIA to HSCST for Construction of Cafeteria complex at KCMP	Vide this office letter no. DST/2020/1149 dated 13.07.2020 utilization certificate amounting to Rs. 71,78,896/- has already been sent to the office of AG (Audit) Haryana. Balance amount of Rs. 90,104/- has also been deposited into department receipt head vide challan bearing no. 29799286 dated 06.07.2020, copy of the same has been annexed as Annexure-I along with letter sent to AG (Audit) office for adjustment of pending UC.
2.	528-32/ 08.03.2016	150.00	GIA to KCMP Purchase of Stand Projection System and construction work at KCMP	As per KCMP report dated 26.6.2020, out of the total amount of Rs.150.00 lakhs an amount of Rs.11,92,428/- has been utilized. However the office is in the process to purchase the projector, therefore, the balance amount will be utilized shortly. Copy of the report is annexed as Annexure-II
3.	2950-55/ 20.11.2015	300.00	GIA to HARSAC for purchase of Satellite Imageri Satellite Data	As per report of HARSAC dated 15.07.2020, Annexure-III, Out of the total both (Rs. 300.00 lakhs + Rs.181.90 lakhs) Rs. 481.90 lakhs, so far HARSAC has utilized an amount of Rs. 2,44,43,914/- and for utilization of the remaining amount i.e. Rs.2,37,46,086/-the HARSAC is in the process to purchase workstation etc. for HARSAC Node Office, Gurugram
4.	539-43/ 08.03.2016	181.90	GIA to HARSAC for Re-Carpeting of Roads& Purchase of light and Server	
5.	523-27/ 08.03.2016	72.63	GIA to HSCST for CPB Hisar for Purchase of furniture and Other Items of Trainee Hostel	Utilization Certificate amounting to Rs. 72.63 lakhs has been received from HSCSIT and it has also been forwarded to the office of AG (Audit) vide letter no. DST/2020/1034 dated 30.06.2020. A copy of the same is annexed as Annexure-IV.
		777.22		

Hence, it is submitted that as per records only 3 UCs amounting to Rs. 631.90 lakhs for the year 2015-16 are pending in ibid CAG report. Earnest efforts are being made to obtain complete UCs from the concerned and forwarded to PAG as and when received.

As per the records of this office, all 37 due UCs amounting to Rs. 13,05,00,000/- have already been forwarded to PAG for adjustment **(Annexure-B)**. Hence, as per records of this office, no UC is pending to be sent to PAG.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

ENVIRONMENT DEPARTMENT

[50] 3.2 Delay in furnishing utilization certificates:

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		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
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		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
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		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
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13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

In this connection, it is submitted that Rs.217.00 Lakh were received in the Environment & Climate Change Department for the different schemes. The detailed breakup of UC submitted to PAG and amount deposited to Govt. is as under:-

Sr. No.	Name of Deptt.	Year	Total Grant paid (in Lakhs)	Utilization Certificate Received & submitted	Not Utilized	Utilization Certificate Still awaited
1.	Ecology & Environment	2014-15	217.00	217.00	-----	-----

The Present position is as under:-

Sr. No.	Name of Scheme	Total Grant paid	Utilization submitted to PAG	Amount Deposited to Govt.
1.	Eco-Club	100.00	100.00	-----
2.	Recycle Facility of CFL/FTLS	12.00	-----	12.00 lakhs deposited vide GRN No.0035770564 dated 22.05.2018
3.	Environment Training Education Awareness Programme	10.00		10.00 lakhs received back from HSPCB Deposited vide GRN No.25424196 dated 10.03.2017
4.	Haryana Bio-Diversity Board	27.00	The UCs of Rs.19.00 lakhs already submitted to PAG	Rs.8.00 lakhs received back from HSBG deposited vide GRN No.0034344356 dated 27.03.2018.
5.	Sewage Treatment Plant in Haryana	30.00	The UC's of Rs.30.00 lakhs submitted to the PAG	-----
6.	Hazardous Waste Solid Waste Management and Municipal Effluent	10.00	UC submitted to the PAG vide this office letter no.DEH/486, dated 22.05.2018	-----
7.	Environment Impact Assessment Development Projects	10.00	The UC's of Rs.7.50 submitted to PAG	Rs.2.50 was deposited vide GRN No.0059642543, dated 05.11.2019.
8.	Common Bio-Medical Waste	12.00	-----	Rs.12.00 deposited vide GRN

	Management			No.25424196 dated 10.03.2017
9.	Promotion of Common Effluent Treatment plant in Haryana	6.00	The UC of Rs.6.00 lakhs submitted to PAG vide this office letter no.DEH/2018/842 dated 29.06.2018.	-----
	Total	217.00	217.00	----

In this connection, it is submitted that Rs.215.00 Lakh were received in the Environment & Climate Change Department for the different schemes, out of which UC's of Rs.205.00 lakhs has already submitted to the PAG Haryana. The breakup of UCs is as under:-

- 1) **Rs.100.00 Lakhs were released to the HSPCB for two items:**
Rs.100.00 lakhs were disbursed to HSPCB for Eco-Clubs. The Utilization certificate of Rs.87.70 lakhs has been received on 01.08.2018 and submitted to the PAG Haryana vide this office letter no.DEH/2018/1433 dated 16.08.2018 and balance funds of Rs.942500/- and 287500 have been deposited in receipt head of department vide GRN No.0037699449 date 14.08.2018 GRN No.0037946195 dated 27.08.2018.
- 2) **Rs.20.00 Lakhs were received from the scheme of Environment Training Education Awareness programme, out of which:-**
 - (i) **Rs.10.00 lakhs** were released to the HSPCB. They utilized the amount of Rs.158493/- & UC submitted to the PAG Haryana vide this office letter no.DEH/2018/1434 dated 16.08.2018 and balance funds of Rs.841507/- received back in the Environment Department and deposited in receipt Head of the department vide GRN No.0037699206 dated 18.08.2018.
 - (ii) **Rs.5.00 lakhs** released to the HIRD, Nilokheri, Rs.5.00 lakhs already received back from HIRD deposited vide GRN No.0019430618 dated 10.06.2016.
 - (iii) **Rs.5.00 lakhs** retained in the Climate Change account for organizing the days related to Environment, Department. and, and Rs.5.00 lakh retained in the Climate Change account also deposited vide GRN No.0040404896 dated 19.09.2018
- 3) **Rs.15.00 Lakhs received under the scheme of Hazardous & Solid Waste Management, out of which:-**
 - (i) Rs.5.00 lakhs were released to M.C. Ateli, and UC Submitted to PAG vide letter Memo No.DE&CCH/UC/2019/5727, dated 21.11.2019.
 - (ii) Rs.5.00 lakhs were released to M.C. Brara, and UC Submitted to PAG vide letter Memo No.DE&CCH/UC/2019/5727, dated 21.11.2019.

- (iii) Rs.5.00 lakhs were released to M.C. Uklana, and UC Submitted to PAG vide letter Memo No.DE&CCH/UC/2020/7543, dated:06.07.2020.
- 4) The amount of Rs.30.00 lakh of scheme of Sewage Treatment Plants in Haryana were released to the HSVP for establishment of STP. The Utilization Certificate of Rs.30.00 lakh received and submitted to the PAG Haryana vide this office letter no.DEH/2016/958 dated 31.05.2017.
- 5) The amount of Rs.40.00 lakhs was release to Haryana State Bio-diversity Board, Forest Department and UC was submitted to PAG Haryana.
- 6) The amount of Rs.10.00 lakh of scheme of Common Effluent treatment plant was released to HSVP. The utilization certificate of Rs.10.00 lakh is still awaited.

The Present position is as under:-

Sr. No.	Name of Scheme	Total Grant paid	Utilization submitted	Amount Deposited to Govt.
1.	Eco-Club	100.00	The Utilization certificate of Rs.87.70 lakhs has been received on 01.08.2018 and submitted to the PAG Haryana vide this office letter no.DEH/2018/1433 dated 16.08.2018.	Balance fund of Rs.942500/- and Rs.287500 have been deposited in receipt head of department vide GRN No.0037699449 date 14.08.2018 and GRN No.0037946195 dated 27.08.2018.
2.	Environment Training Education Awareness Programme	20.00	Rs.10.00 lakhs were released to the HSPCB, out of which Rs.158493/- has been utilized and UC submitted to PAG.	Balance funds of Rs.841507/- received back and deposited vide GRN No.0037699206 dated 18.08.2018 Rs.5.00 lakhs already received back from HIRD deposited vide GRN No.0019430618 dated 10.06.2016 and Rs.5.00 lakh retained in the Climate Change account also deposited vide GRN No.0040404896 dated 19.09.2018.
3.	Haryana Bio-Diversity Board	40.00	The UCs of Rs.40.00 lakhs submitted to PAG, Haryana	-----
4.	Sewage Treatment Plant in Haryana	30.00	The UC's of Rs.30.00 lakhs submitted to the PAG, Haryana	-----
5.	Hazardous Waste Solid Waste Management and Municipal Effluent	15.00	Utilization Certificate of Rs.1500,000/-(Lakh) Submitted to PAG Haryana	-----
6.	Promotion of Common Effluent Treatment plant in Haryana	10.00	The UC of Rs.10.00 lakhs are awaited from Haryana Sehari Vikas Pradhikaran	-----
	Total	215.00	205.00	-----

In this connection, it is submitted that Rs.162.00 Lakh were received in the Environment & Climate Change Department for the different schemes. The breakup is as follows:-

- (1) Rs.100.00 Lakhs were received in scheme of Eco-club & disbursed to HSPCB on 24.04.2017. Rs.100.00 lakhs were received back from HSPCB and deposited in SBI Treasury through Challan vide GRN No.42234699, dated 30.11.2018.

The fund of Rs.2.00 lakh has been utilized for three days Training Programme of Eco-Club at Rajiv Gandhi National Youth Development Centre, Sector-12, Chandigarh by Environment & Climate Chandigarh. UC has already been submitted to PAG Haryana, vide letter Memo.No.DE&CCH/UC/2019/5363, dated 04.09.2019.

- (2) Rs.30.00 Lakhs were received for the scheme of Environment Training Education Awareness programme and the same were transferred to HIPA, Gurugram for conducting Training Programmes. Utilization Certificate has been received from HIPA Gurugram, and submitted to PAG Haryana, vide this office Memo.No.DE&CCH/UC/2019/5363, dated 04.09.2019.

UC of Rs.2.00 Lakh has already been sent to PAG Haryana, Vide this office letter No.DEH/2018/1434, dated 16.08.2018.

- (3) Rs.30.00 Lakh were received as Grant-in-Aid during year 2016-17, vide sanctioned No.829-832, dated 05.06.2016 and vide voucher no.27, dated 21.10.2016 under the scheme Haryana State Bio-Diversity Board scheme. The funds were transferred to Forest Department as scheme of HSBB was transferred to Forest Department during the year 2016-17. UC of Rs.30.00 lakhs has been submitted to PAG Haryana, vide letter No.DE&CCH/UC/2019/62011, dated 27.01.2020.

The Present position is as under:-

Name of Scheme	Total Grant paid	Utilization submitted to PAG	Amount Deposited to Govt.
Eco-Club	100.00	Rs.100.00 lakhs were disbursed to HSPCB for Eco-Clubs. The Utilization certificate of Rs.100.00 lakhs has been received and submitted to the PAG Haryana vide this office letter no.DEH/2018/1434 dated 16.08.2018.	-----
Environment Training Education Awareness Programme	32.00	Rs.30.00 Lakhs were received for the scheme of Environment Training Education Awareness programme and the same were transferred to HIPA, Gurugram for conducting Training Programmes. Utilization Certificate has been received from HIPA Gurugram, and submitted to PAG Haryana, vide this office Memo. No.DE&CCH/UC/2019/5363, dated 04.09.2019. UC of Rs.2.00 Lakh has already been sent to PAG Haryana, Vide this office letter No.DEH/2018/1434, dated 16.08.2018.	-----
Haryana Bio-Diversity Board	30.00	UC of Rs.30.00 lakhs has been submitted to PAG Haryana, vide letter No.DE&CCH/UC/2019/62011, dated 27.01.2020.	-----

Total	162.00	162.00	-----
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(4) R
s.100.

In this connection, it is submitted that Rs.140.00 Lakh were received in the Environment & Climate Change Department for the different schemes. UC's of Rs.140.00 lakhs have already been submitted to the PAG Haryana. The breakup is as under:-

- Rs. 100.00 lakhs were received in scheme of Eco-club and disbursed to HSPCB on 24.04.2017. Rs.100.00 lacs were received back from HSPCB and deposited in SBI Treasury through challan vide GRN No.42234699, dated 30.11.2018.

The fund of Rs.2.00 lakh has been utilized for three days Training Programme of Eco-Club at Rajiv Gandhi National Youth Development Centre, Sector-12, Chandigarh by Environment & Climate Chandigarh. UC has already been submitted to PAG Haryana, vide letter Memo.No.DE&CCH/UC/2019/5363, dated 04.09.2019.

- Rs.35.25 Lakhs were transferred to HIPA for the financial year 2017-18 on 08.03.2018. UC of above said amount is received and submitted to PAG vide letter Memo No.DE&CCH/UC/2020/7543, Dated: 06.07.2020.

Out of Rs.140.00 Lakhs allotted, Rs.137.25/-Lakhs has been utilized and Rs.2.75/-lakhs have been surrendered.

The Present position is as under:-

Sr. No.	Name of Scheme	Total Grant paid	Utilization submitted in PAG	Amount Deposited to Govt.
1.	Eco-Club	100.00	Rs.100.00 lakhs were disbursed to HSPCB on 24.04.2017 for Eco-Clubs. Rs.100.00 lakhs was received back from HSPCB.	Deposited in SBI Treasury through e-challan vide GRN No.42234699, dated 30.11.2018.
	Eco-Club	2.00	The fund of Rs.2.00 lakh has been utilized for three days Training Programme of Eco-Club at Rajiv Gandhi National Youth Development Centre, Sector-12, Chandigarh by Environment & Climate Chandigarh. UC has already been submitted to PAG Haryana, vide letter Memo.No.DE&CCH/UC/2019/5363, dated 04.09.2019.	
2.	Environment Training Education Awareness Programme	35.25	Rs.35.25 Lakhs were transferred to HIPA for the financial year 2017-18 on 08.03.2018. UC of above said amount has been received and sent to PAG vide letter Memo No.DE&CCH/UC/2020/7543,Dated: 06.07.2020.	-----
	Total	140.00	137.25+2.75 (surrendered and deposited)	-----

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

CIVIL AVIATION DEPARTMENT

[52] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88

2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

It is submitted that as per office letter No. Aviation-G-2017/3019 dated 07.11.2017 & letter No. Aviation-T-/2017/331 dated 01.05.2017 the utilization certificate has already been supplied to the office of the Principal Accountant General (A&E) Haryana, Lekha Bhawan, Sector- 33B, Chandigarh (For ready references photocopy attached).

Para may be dropped please.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

LABOUR DEPARTMENT (ESI)

[53] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

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(Rs. in crore)

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1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88

2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

In this context, it is informed that the LCD which was installed in 2012-13 in the institution was stolen between 7:00 PM (31.12.2012) to 7:00 am (01.01.2013). When the staff arrived in the institution at 7:00 am., the lock of institution was found broken. After which F.I.R. Npo. 0001 dated 02.01.2013 was filed by the Medical Officer of institution (Copy Enclosed).

It has been stated by the Policre Station Udyog Vihar Gurugram in their final report (untraceable report) dated 09.03.2013 (Copy Enclosed) that the stolen material is still untraced. But the Police has also informed that they will investigate the matter in future if any clue in this regard will be noticed.

Apart from this, The Police Station, Udyog Vihar Gurugram has informed on dated 27.08.2020 that they did not find any clue or evidence regarding this matter till date (Copy Enclosed).

In this context, It is informed that some useful items of the office i.e, Mouse, Computer, Printer, RO etc. were found stolen from the SMO Office ESI Dispenensary Bahadurgarh on dated 26.11.2015. The SMO concerned has filed an F.I.R No. 0779 on dated 26.011.2015 in the City Police Station Bhadurgarh (Copy Enclosed).

An Untraceable report has been written on dated 13.03.2016 in the prosecution (complaint) of this case.

It is also mentioned in the said report that if Police found any clue or evidence regarding stolen items, they will restart the investigation accordingly. Further on dated 31.08.2020. The Police Station Bhadurgarh intimated this matter till date (Copy Enclosed).

According to above situation, it is requested to drop this audit para.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

TECHNICAL EDUCATION DEPARTMENT

[54] 3.2 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab Financial Rules, as applicable to Haryana, provides that utilisation 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 19,130 UCs due for submission in respect of grants and loans aggregating Rs.23,877.22 crore, 1,588 UCs for an aggregate amount of Rs.7,800.80 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March 2018 is given in Appendix 3.1. The age-wise delays in submission of UCs is summarised in Table 3.2.

Table 3.2: Age-wise arrears of Utilisation Certificates

(Rs. in crore)

Sr. No.	Range of delay in number of years	Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1.	0 - 1	6,503	8,355.91	667	3,473.67
2.	2 - 4	11,572	11,843.10	759	3,555.54
3.	5 & above	1,055	3,678.21	162	771.59
	Total	19,130	23,877.22	1,588	7,800.80

Table 3.2 shows that out of 1,588 outstanding UCs, 921 UCs (58 *per cent*) were in arrear for the grants released during the period between 2009-10 and 2015-16 i.e. for a period of two to nine years. Analysis of Appendix 3.1 shows that out of total 1,588 outstanding UCs, 715 UCs (45 *per cent*) were outstanding from Rural Development Department. In three test checked Municipal Corporations it was noticed that Grants-in-Aid (GIA) of Rs.553.95 crore was released by the State Government during 2012-13 to 2016-17, however out of this amount UCs of Rs. 431.64 crore were received and UCs of Rs.122.31 crore were remain pending as on 31 March 2018. 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 utilisation of earlier grants.

Appendix 3.1

Detail of Utilisation Certificates due, received and outstanding as on 31 March 2018

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		Utilisation certificates due		Utilisation certificates received		Utilisation certificates outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Industries (2852)	2013-14	49	20.04	3	3.78	1	0	2	3.78
		2014-15	184	39.39	7	10.01	4	0.01	3	10.00
		2015-16	28	31.02	21	27.36	15	5.06	6	22.30
		2016-17	36	61.70	36	61.70	20	26.82	16	34.88

2	Animal Husbandry(2403)	2015-16	43	82.77	30	11.91	22	11.31	8	0.60
		2016-17	74	88.01	74	88.01	41	86.85	33	1.16
3	Non-conventional source of energy (2810)	2016-17	9	1.41	9	1.41	2	0.63	7	0.78
4	Social security and welfare (2235)	2014-15	33	43.71	10	16.06	6	3.78	4	12.28
		2015-16	355	50.55	44	21.42	36	16.65	8	4.77
		2016-17	137	4.84	137	4.84	135	4.72	2	0.12
5	Sports and youth services(2204)	2015-16	130	124.02	84	44.15	15	11.37	69	32.78
		2016-17	56	90.69	56	90.69	5	8.02	51	82.67
6	General Education (2202)	2014-15	739	1,382.54	9	3.70	1	2.69	8	1.01
		2015-16	1,063	1,542.62	60	782.26	23	689.11	37	93.15
		2016-17	1,332	1,618.88	1,332	1,618.88	12.65	1,423.76	67	195.12
7	Rural Development (2505 & 2515)	2009-10	68	366.26	10	18.90	9	8.05	1	10.85
		2010-11	48	267.83	13	51.58	4	8.75	9	42.83
		2011-12	442	808.23	104	302.25	42	119.53	62	182.72
		2012-13	401	961.88	142	326.50	79	154.44	63	172.06
		2013-14	410	1,353.50	178	645.61	85	145.85	93	499.76
		2014-15	4,036	1,525.02	216	836.81	109	200.71	107	636.10
		2015-16	3,893	1,547.46	376	1,254.63	185	560.05	191	694.58
		2016-17	4,173	2,481.74	4,173	2,481.74	3,984	1,124.19	189	1,357.55
8	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0	2	8.34
		2015-16	103	64.19	63	54.00	37	45.83	26	8.17
		2016-17	87	69.16	87	69.16	36	10.94	51	58.22
9	Urban Development (2217)	2012-13	96	1,274.01	47	860.27	20	497.14	27	363.13
		2013-14	73	1,120.80	44	960.70	20	524.40	24	436.30
		2014-15	87	1,115.43	73	958.64	27	500.33	46	458.31
		2015-16	122	1,478.70	112	1,420.20	36	805.27	76	614.93
		2016-17	219	2,227.25	219	2,227.25	42	732.96	177	1,494.29
10	Crop Husbandry (2401)	2016-17	12	1,76.50	12	176.50	10	155.77	2	20.73
11	Village and Small Scale Industries (2851)	2016-17	20	29.70	20	29.70	17	23.53	3	6.17
12	Other scientific Research (3425)	2015-16	52	21.94	11	9.60	6	4.95	5	4.65
		2016-17	37	13.05	37	13.05	35	12.22	2	0.83
13	Information and Publicity (2220)	2016-17	91	13.41	91	13.41	55	1.29	36	12.12
14	Ecology and Environment (3435)	2014-15	12	2.17	10	1.78	9	1.68	1	0.10
		2015-16	8	2.15	7	1.75	3	1.40	4	0.35
		2016-17	4	1.62	4	1.62	0	0	4	1.62
15	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0	5	0.57
		2016-17	2	0.59	2	0.59	0	0	2	0.59
16	Civil Aviation(3053)	2016-17	5	1.00	5	1.00	4	0.60	1	0.40
17	Art and Culture (2205)	2015-16	7	3.51	6	3.34	2	0.03	4	3.31
		2016-17	4	10.00	4	10.00	0	0	4	10.00
18	Command Area	2015-16	21	212.59	15	102.08	13	100.51	2	1.57

	Development (2705)	2016-17	20	154.10	20	154.10	17	151.77	3	2.33
19	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	10	13.40	2	4.75
		2016-17	2	0.44	2	0.44	0	0	2	0.44
20	Civil Supplies (3456)	2015-16	28	8.22	26	3.08	0	0	26	3.08
		2016-17	3	149.08	3	149.08	0	0	3	149.08
21	Medical(2210)	2016-17	78	935.68	78	935.68	76	934.57	2	1.11
22	Technical Education (2203)	2016-17	102	227.06	102	227.06	92	183.60	10	43.46
Total			19,130	23,877.22	8,243	17,115.34	6,655	9,314.54	1,588	7,800.80

The department in its written reply stated as under:-

It is intimated that 9 numbers UCs were pending in this Department whereas the AG has shown 10 Nos. pending UCs. Out of 9 number UCs 4 number UCs has already been sent to AG Haryana vide this office memo No.279/Budget dated 20.09.2019 (Annexure-A), No.490/Budget 02.06.2020 (Annexure-B) and No.495/Budget dated 08.06.2020 (Annexure-C). Three numbers UCs are pertaining to Skill Development & Industrial Training Department. As the 2 schemes namely Haryana Skill Development Mission and Haryana Vishwakarma Skill University, Palwal were transferred to Skill Development & Industrial Training Department on 01.04.2017 along with budget provision and the funds were also drawn by the Skill Development & Industrial Training Department. The same was also informed to AG Haryana vide memo No. 211-12 dated 05.04.2017 (Annexure-D). Hence, AG Haryana is requested to obtain the 3 number UCs from Skill Development & Industrial Training Department. It is also submitted that 1 No. UC is pertaining to Sport & Youth Affairs Department. Now, only 2 number UCs are pending in this department for which PWD B&R and concerned Institutes have been requested to provide the same immediately so the same will be sent to AG Haryana after receiving the pending UCs.

The Committee has desired that the outstanding utilization certificates be obtained and submitted at the earliest and the same be got reconciled in the office of Principal Accountant General (A & E), Haryana under intimation of the Committee.

DEVELOPMENT & PANCHAYATS DEPARTMENT

[55] 3.6 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 of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 71 cases of misappropriation and defalcation involving Government money amounting to Rs.1.34 crore on which final action was pending as of June 2018. In all these cases the First Information Report (FIR) have been filed by the concerned departments. 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 summarised in Table 3.4.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	28	86.90	Cases pending as of June 2017	98	140.82
5-10	07	16.61			
10-15	14	17.11			
15 - 20	05	09.93	Cases added during the year	08	40.24
20 - 25	03	00.00			
25 and above	14	03.72	Total	106	181.06
Total	71	134.27	Cases of losses written off during the year	35	46.79
			Total pending cases as of June 2018	71	134.27

Reasons for pendency of cases are listed in Table 3.5.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Departmental action initiated but not finalized	51	106.43
ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	4	1.60
iii)	Awaiting orders for recovery or write off	10	9.30
iv)	Pending in the courts of law	6	16.94

Total	71	134.27
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Out of the total loss cases, 77 *per cent* cases are related to theft of Government money/store. Further, in respect of 72 *per cent* cases of losses, departmental action had not been finalized while 14 *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 71 cases of losses due to theft/misappropriation, 43 cases were more than five years old, including 14 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

The Government may consider preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.

Appendix 3.6

Department/category wise detail of cases of theft and misappropriation/loss of Government material:

(Rs. in lakh)

Name of the department	Theft cases		Misappropriation/loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Development & Panchayats	2	6.50	0	0	2	6.50
Education	14	27.38	3	1.39	17	28.77
Medical	2	0	0	0	2	0
Technical Education	1	6.52	0	0	1	6.52
Police	0	0	1	3.79	1	3.79
Social Welfare	3	8.63	0	0	3	8.63
Transport Department	0	0	2	3.77	2	3.77
Town & Country Planning	0	0	1	1.44	1	1.44
Medical Education & Research	1	3.00	0	0	1	3.00
Skill Development & Industrial Training	3	1.17	0	0	3	1.17
Treasury & Accounts	0	0	1	6.27	1	6.27
Economic & Statistical Analysis	1	0.03	1	0	2	0.03
Labour & Employment	2	0.15	0	0	2	0.15
Women and Child Development	1	0	0	0	1	0
Sports & Youth Welfare	1	39.58	0	0	1	39.58
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	22	6.61	5	0.32	27	6.93
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	55	109.18	16	25.09	71	134.27

Say Rs.1.34crore

The department in its written reply stated as under:-

This department has sought the information from District Development & Panchayats Officer, Rohtak and Block Development & Panchayats Officer,

Rohtak vide letter no. GA-2018/30571-72 dated 15.05.2020, whether they registered F.I.R to Police Department regarding robbery of Rs. 6.50 lakh occurred from Cattle Fair employees on dated 03.10.1997 and what was the action taken by Police Department and what action was taken to recover the financial loss?

In this regard, it was intimated that Block Development & Panchayat Officer, Rohtak has submitted his report vide letter dated, 31.05.2018 (copy enclosed) vide which it is stated that he has registered an F.I.R 539 dated 04.10.1997 in Bahadurgarh Police Station and Police Department has closed that case with statement that robbers are untraceable. At that time Sh. B.R. Sood was Cattle Fair Officer, in this case a warning issued to him and case has been filed. This is submitted for your information and necessary action.

The Committee has desired that all outstanding cases be settled in a time bound manner and thereafter be got reconciled in the office of Principal Accountant General (A&E), Haryana under intimation of the Committee.

FINANCE DEPARTMENT (T&A)

[56] 3.6 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 of defalcations and losses are required to be reported to the Accountant General (A&E).

State Government reported 71 cases of misappropriation and defalcation involving Government money amounting to Rs.1.34 crore on which final action was pending as of June 2018. In all these cases the First Information Report (FIR) have been filed by the concerned departments. 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 summarised in Table 3.4.

Table 3.4: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 - 5	28	86.90	Cases pending as of June 2017	98	140.82
5-10	07	16.61			
10-15	14	17.11			
15 - 20	05	09.93	Cases added during the year	08	40.24
20 - 25	03	00.00			
25 and above	14	03.72	Total	106	181.06
Total	71	134.27	Cases of losses written off during the year	35	46.79
			Total pending cases as of June 2018	71	134.27

Reasons for pendency of cases are listed in Table 3.5.

Table 3.5: Reasons for outstanding cases of misappropriations, losses, defalcations, etc.

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Departmental action initiated but not finalized	51	106.43
ii)	Criminal proceedings finalised but execution of criminal case for the recovery of amount pending	4	1.60
iii)	Awaiting orders for recovery or write off	10	9.30
iv)	Pending in the courts of law	6	16.94

Total	71	134.27
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Out of the total loss cases, 77 *per cent* cases are related to theft of Government money/store. Further, in respect of 72 *per cent* cases of losses, departmental action had not been finalized while 14 *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 71 cases of losses due to theft/misappropriation, 43 cases were more than five years old, including 14 cases which were more than 25 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

The Government may consider preparing a time bound framework for taking prompt action in cases of theft, misappropriation, etc.

Appendix 3.6

Department/category wise detail of cases of theft and misappropriation/loss of Government material:

(Rs. in lakh)

Name of the department	Theft cases		Misappropriation/loss of Government material		Total	
	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
Development & Panchayats	2	6.50	0	0	2	6.50
Education	14	27.38	3	1.39	17	28.77
Medical	2	0	0	0	2	0
Technical Education	1	6.52	0	0	1	6.52
Police	0	0	1	3.79	1	3.79
Social Welfare	3	8.63	0	0	3	8.63
Transport Department	0	0	2	3.77	2	3.77
Town & Country Planning	0	0	1	1.44	1	1.44
Medical Education & Research	1	3.00	0	0	1	3.00
Skill Development & Industrial Training	3	1.17	0	0	3	1.17
Treasury & Accounts	0	0	1	6.27	1	6.27
Economic & Statistical Analysis	1	0.03	1	0	2	0.03
Labour & Employment	2	0.15	0	0	2	0.15
Women and Child Development	1	0	0	0	1	0
Sports & Youth Welfare	1	39.58	0	0	1	39.58
Public Health	2	9.61	1	8.11	3	17.72
Irrigation	22	6.61	5	0.32	27	6.93
Public Works (Buildings & Roads)	0	0	1	0	1	0
Total	55	109.18	16	25.09	71	134.27

Say Rs.1.34crore

The department in its written reply stated as under:-

It is submitted that out of total Government loss of Rs.1.34 Crore shown in the audit para an amount of Rs.6.27 lakh is related to Treasuries & Accounts

Department Haryana. Further it is submitted that the records of the office of Assistant Treasury Office, Pillu Khera was burnt on 20.02.2016 during "Jaat Aarkshan Andolan". In this regard, FIR No. 24 Dated 24.02.2016 U/S 147/148/149/186/188/427/436 of IPC was registered in Police Station, Pillu Khera (Annexure-A).

As per reports from the district, the situation on 20.02.2016 was very terrible and beyond the control. Hence, in the light of the above unforeseen incident, record could not be shown to the audit party which is beyond repair. State Government vide Memo No. 17/28/2017-2 HS II, Dated 20.03.2018 has also decided to withdraw the prosecution of accused persons in the aforesaid case strictly in accordance with the provision of section 321 of Cr.P.C. (Annexure-C). In compliance of which Treasuries & Accounts Department has requested Finance Department for granting permission to withdraw the Prosecution vide Memo No.- 8821 TA-HR(7T)18/8591-92 Dated: 30.10.2018 (Annexure-D).

Deputy Commissioner, Jind had constituted a committee for assessment of damage of property during the Andolan. The committee has assessed the value of material of Assistant Treasury Office, Pillu Khera (excluding building) burnt during Jat Andolan to Rs.6,26,500/- (Annexure-B).

However, at present, in the Court case No. SC/128/2016 titled as State Vs Sunil & Others, in the FIR No. 24 dated 24.02.2016, the Hon'ble Court has acquitted the accused from the charges leveled against him by extending the benefit of doubt as mentioned in judgment dated 06.03.2020 (Annexure-E). As a result the case for write off the amount of loss is under process.

Keeping in view the above facts, it is requested that the loss of amount of Rs.6.27 Lakh on account of Jat Aarkshan Andolan may kindly be dropped from the relevant para

The Committee has desired that all outstanding cases be settled in a time bound manner and thereafter be got reconciled in the office of Principal Accountant General (A&E), Haryana under intimation of the Committee.

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
16th Report			
2.	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			
3.	Co-operation	39	Co-operative Consumer Stores
22nd Report			
4.	Industries	10 (ii)	Industrial Estate
5.	Irrigation	20	Penal recovery of cost of coal issued to Kiln Contractors in excess requirement
6.	Revenue	40	Non-levy of registration fee
7.	Excise and Taxation	54	Shortfall in duty.
8.	Excise and Taxation	56	Recovery due from contractor
23rd Report			
9.	Food and Supplies	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
10.	Excise and Taxation	47	Uncollected Revenue
11.	Excise and Taxation	55	Result of test audit in general
12.	Excise and Taxation	57	Failure to initiate action to recover the licence fee
13.	Excise and Taxation	59	Loss of duty on excess wastage in bottling operation
25th Report			
14.	Colonization	9	Encroachment of Land
15.	Excise and Taxation	54	Un-collected revenue
16.	Excise and Taxation	58	Incorrect computation of tax on interstate sales
17.	Excise and Taxation	67	Irregular allowance for wastage
18.	Excise and Taxation	69	Failure to enforce licence condition
26th Report			
19.	Revenue	10	Gratuitous relief for crops/houses damaged
20.	Excise and Taxation	49	Uncollected revenue
21.	Excise and Taxation	61	Duty not recovered on spirit loss in bottling operation in excess of norms
22.	Excise and Taxation	63	Non-recovery of licence fee and interest
28th Report			

23	Excise and Taxation	41	Registration of dealers under Sale Tax Act
24	Excise and Taxation	44	Non-recovery of licence fee and interest
29th Report			
25	Excise and Taxation	47	Non-levy of penalty
26	Excise and Taxation	50	Non-levy of penalty
27	Excise and Taxation	51	Non-levy of penalty
28	Excise and Taxation	53	Interest not charged
29	Revenue	62	Results of Audit
30	Revenue	63	Under valuation of immovable property
31	Mines and Geology	71	Results of Audit
32nd Report			
32	Industries	4	Development of small industries
33	Revenue	25	Inadmissible payment
34	Town and Country Planning (HUDA)	36	Loss due to defective storage of Cement
35	Mines and Geology	47	Uncollected revenue
36	Mines and Geology	48	Results of Audit
37	Excise and Taxation	61	Uncollected revenue
38	Excise and Taxation	69	Irregular levy of tax at concessional rate
34th Report			
39	Development & Panchyat	8	Irregular and wasteful expenditure on books
40	Revenue	29	Land reforms
41	Revenue	30	Compensation to landowner
42	Revenue	31	Consolidation of holdings
43	Food and Supplies	47	Under storage of wheat
44	Mines and Geology	55	Uncollected revenue
45	Excise and Taxation	63	Uncollected revenue
46	Excise and Taxation	66	Short-levy/non-levy of purchase tax
47	Excise and Taxation	69	Non-levy of penalty
48.	Excise and Taxation	70	Non-filing the quarterly returns
49	Chief Electrical Inspector	78	Uncollected revenue
50	Chief Electrical Inspector	80	Arrears of electricity duty
51	Revenue	83	Results of Audit
52	Revenue	84	Under valuation of immovable property
36th Report			
53	Local Self Government/ULB	3	Non-recovery of Government dues
54	Food and Supplies	7	Loss due to storage of wheat.
55	Transport	9	Irregular payment of overtime allowance

56.	Industries	13	Non-utilization of loan
57	Revenue	18	Inadmissible gratuitous relief
58	Public Health	23	Construction of a water tank
59	Haryana State Lotteries/Fiances	25	Suspended misappropriation of Government money
60	P.W. (B&R)	29	Excess measurement
61	Revenue	43	Results of Audit
62	Revenue	46	Misclassification of instruments
63	P.W. (B&R)	51	Results of Audit
64	Excise and Taxation	53	Uncollected Revenue (P.G.T.)
65	Excise and Taxation	54	Uncollected Revenue (State Excise)
66	Excise and Taxation	58	Results of Audit (Sales Tax)
38th Report			
67	Renewable Energy	16	Evaluation and monitoring.
68	Medical and Health	18	Stores and Stock
69	Public Health	41	Excess payment to the contractor
70	Public Health	42	Excess Payment
71	Mines and Geology	50	Results of Audit
72	Mines and Geology	51	Receipts from Mines and Minerals
73	Agriculture	56	Interest not charged on belated payments
74	P.W. (B&R)	61	Arrears of rent
75	Revenue	64	Results of Audit
76	Revenue	68	Misclassification of Instrument
77	Excise and Taxation	71	Uncollected revenue
78	Excise and Taxation	79	Suppression of purchases
79	Excise and Taxation	81	Irregular stay of tax and interest
80	Excise and Taxation	87	Recovery at the instance of Audit
40th Report			
81	Town and Country Planning	19	Delay in land acquisition cases
82	Public Health	33	Stores and stock
83	P.W. (B&R)	37	Extra payment due to incorrect entries in Measurement Books
84	P.W. (B&R)	38	Avoidable extra expenditure due to retendering
85	Co-operation	41	Embezzlement
86	Food and Supplies	47	Damage caused to wheat in Storage
87	Supplies and Disposal	49	Extra expenditure due to retendering
88	Excise and Taxation	51	Uncollected Revenue (Sales Tax)
89	Excise and Taxation	52	Uncollected Revenue (State Excise)
90	Excise and Taxation	55	Delay in re-assessment of remand cases

91.	Excise and Taxation	57	Appeals entertained without deposit of tax
92	Excise and Taxation	60	Loss of revenue due to delays in assessment and demand of tax
93	Excise and Taxation	66	Incorrect deduction on account of sales to registered dealers
94	Excise and Taxation	68	Non-levy of penalty
95	Excise and Taxation	69	Interest not charged
96	Excise and Taxation	74	Non-recovery of duty on wastage in excess norms
97	Excise and Taxation	75	Interest not charged
98	Revenue	79	Outstanding Inspection Reports
99	Revenue	80	Results of Audit
100	Revenue	81	Under valuation of immovable property
101	Revenue	82	Misclassifications of instruments
102	Revenue	83	Irregular grant of exemption
103	Revenue	84	Non/Short levy of stamp duty
104	Revenue	85	Irregular registration of supplementary deeds
105	Revenue	87	Evasion of stamp duty and registration fee through power of attorney
106	Revenue	89	Embezzlement of Government revenue
107	Mines and Geology	93	Outstanding Inspection Reports.
108	Mines and Geology	94	Results of Audit
42nd Report			
109	Food and Supplies	42	Loss due to negligence
110	Public Health	60	Inflated/Fictitious measurement
111	Revenue	101	Outstanding Inspection Reports
112	Revenue	103	Results of Audit
113	Revenue	104	Irregular exemption of stamp duty
114	Excise and Taxation	108	Uncollected Revenue
115	Excise and Taxation	109	Frauds and evasion of taxes
116	Excise and Taxation	113	Delay in taking up of appeal cases
117	Excise and Taxation	115	Stay of Sales Tax demands by the Appellate Authorities
118	Excise and Taxation	116	Recovery of Demands in arrears under Sales Tax
119	Excise and Taxation	118	Non-recovery of arrears due to delay in assessment
120	Excise and Taxation	119	Failure to verify the genuineness of dealers/sureties
121	Excise and Taxation	120	Irregular grant of exemption certificate
122	Excise and Taxation	121	Delay in initiating/non-pursuance of recovery proceedings
123	Excise and Taxation	125	Application of incorrect rate of tax
124	Excise and Taxation	126	Non/Short levy of interest
125	Excise and Taxation	127	Results of Audit
126	Excise and Taxation	129	Loss of revenue due to re-auction of vends
127	Excise and Taxation	130	Short recovery of composite fee
128	Excise and Taxation	131	Non-recovery of license fee and interest

129	Excise and Taxation	132	Loss due to non-observance of prescribed procedure regarding auction of vends
130	Excise and Taxation	134	Non-recovery of penalties
131	Excise and Taxation	136	Uncollected Revenue
132	Excise and Taxation	138	Results of Audit
133	Excise and Taxation	139	Under assessment due to irregular grant of exemption to non-manufacturers
134	Excise and Taxation	142	Under assessment due to short levy of purchase tax and incorrect deduction
135	Excise and Taxation	144	Short levy of penalty
136	Excise and Taxation	145	Results of Audit
44th Report			
137	Public Health	3	Sub-Standard execution of work.
138	Social Welfare	23	Payment of pension to ineligible persons
139	Social Welfare	26	Liberation of scavengers
140	Rural Development	36	Integrated Rural Development Programme
141	Town and Country Planning	41	Functioning of State Planning Cell
142	Town and Country Planning	43	Avoidable payment of interest
143	Revenue	46	Mewat Development Board
144	Mines and Geology	48	Uncollected Revenue
145	Mines and Geology	50	Results of Audit
146	Mines and Geology	53	Short Calculation of interest
147	Mines and Geology	54	Uncollected Revenue
148.	Mines and Geology	56	Results of Audit
149	Mines and Geology	57	Non-realisation of contract money and interest
150	Mines and Geology	58	Non-recovery of dead rent and interest thereon
151	Mines and Geology	59	Interest not charged on delayed payments
152	Mines and Geology	60	Uncollected revenue.
153	Mines and Geology	61	Results of Audit
154	Mines and Geology	62	Non-recovery of contract money and interest
155	Mines and Geology	63	Non-recovery/Short-recovery of royalty
156	Mines and Geology	64	Interest not charged
157	Revenue	66	Uncollected Revenue (Land Revenue)
158	Revenue	67	Results of Audit
159	Revenue	68	Short levy of Stamp duty
160	Revenue	69	Under valuation of immovable property
161	Revenue	70	Evasion of Stamp duty and registration fee through power of attorney
162	Revenue	71	Irregular exemption of Stamp duty and registration fee
163	Revenue	72	Misclassification of instruments

164	Revenue	73	Uncollected Revenue
165	Revenue	76	Results of Audit
166	Revenue	78	Irregular exemption of stamp duty
167	Revenue	79	Short realization of stamp duty due to under valuation of immovable property
168	Revenue	80	Misclassification of instruments.
169	Prohibition, Excise and Taxation	92	Uncollected Revenue (Sales Tax)
170	Prohibition, Excise and Taxation	95	Non-registration of dealers liable to registration
171	Prohibition, Excise and Taxation	96	Grant of Certificates of registration without following proper procedure
172	Prohibition, Excise and Taxation	97	Non-observance of departmental instructions regarding cross verifications
173	Prohibition, Excise and Taxation	98	Non-observance of prescribed procedures for receipt and issue of declaration forms
174	Prohibition, Excise and Taxation	99	Non-observance of prescribed procedures for receipt and issue of declaration forms
175	Prohibition, Excise and Taxation	100	Irregular deduction allowed against stolen forms
176	Prohibition, Excise and Taxation	101	Incorrect deduction from turnover
177	Prohibition, Excise and Taxation	102	Incorrect levy of Concessional rate of Tax
178	Prohibition, Excise and Taxation	103	Other points of interest
179	Prohibition, Excise and Taxation	106	Results of Audit
180	Prohibition, Excise and Taxation	107	Interest not charged
181	Agriculture	108	Non-recovery of purchases tax and interest
182	Agriculture	109	Non-recovery of purchase tax and interest
46th Report			
183	P.W. (B&R)	25	Short receipt of material
184	P.W. (B&R)	27	Procurement of sub-standard cement
185	Irrigation	34	Procurement of sub-standard cement
186	Haryana State Lotteries	36	Appointment of main stockists
187	Haryana State Lotteries	37	Loss due to excess claims of Prize winning tickets
188	Haryana State Lotteries	40	Other points of interest
189	Prohibition and Excise	41	Arrears in revenue
190	Prohibition and Excise	42	Results of Audit

191	Commercial Taxes	43	Arrears in revenue
192	Commercial Taxes	46	Outstanding inspection reports and audit observations
193	Commercial Taxes	47	Results of Audit
194	Commercial Taxes	48	Sales Tax Check Barriers
195	Commercial Taxes	50	Short levy of Purchases Tax
196	Commercial Taxes	51	Non/Short levy of interest and penalty
197	Commercial Taxes	52	Results of Audit
48th Report			
198	Agriculture	4	Arrears in revenue
199	Animal Husbandry	8	Frauds and evasion of taxes/duties
200	Mines and Geology	14	Arrears in revenue
201	Mines and Geology	15	Outstanding inspection reports and audit observations
202	Transport	20	Outstanding audit objections in internal audit
203	Housing	27	Avoidable liability of interest
204	Education	29	Purchases without assessment of requirement
205	P.W. (B&R)	31	Irregular/Excess expenditure on execution of works
206	Excise and Taxation	33	Arrears in revenue
207	Excise and Taxation	37	Results of Audit
208	Excise and Taxation	43	Irregular deduction allowed against invalid declaration forms
209	Excise and Taxation	44	Loss of revenue due to defray in finalization of assessment
210	Excise and Taxation	45	Non-levy of interest and penalty
50th Report			
211	Finance (Lotteries)	3	Printing of lottery tickets
212	Industries	5	Capital investment subsidy
213	Industries	6	Irregular release/non-recovery of assistance
214	Social Welfare	8	Panjiri Plants
215	Home (Jail)	9	Injudicious purchase
216	Irrigation	22	Surplus materials
217	Town and Country Planning	24	Construction of Building and Roads by HUDA
218	Town and Country Planning	25	Construction of Building
219	Town and Country Planning	28	Non-recovery of compounding fee
220	Town and Country Planning	29	Avoidable payment of interest
221	Transport	32	Purchase of Sub-standard tubes of butyl rubber
222	Forest	38	Alkali/saline land plantation
223	P.W. (B&R)	47	Construction of major building including Staff Quarters
224	P.W. (B&R)	49	Execution of works without technical sanction of cost estimates
225	P.W. (B&R)	52	Undue financial favour to the contractors

226	P.W. (B&R)	57	Reimbursement claims
227	P.W. (B&R)	58	World Bank and Asian Development bank loan
228	P.W. (B&R)	60	Execution
229	P.W. (B&R)	61	Release of advances not covered by agreement
230	P.W. (B&R)	63	Excess payment of price increase on diesel
231	P.W. (B&R)	65	Irregular adjustment of expenditure
232	Rural Development	77	Other points
233	Rural Development	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
234	Rural Development	79	Non-recovery of misutilised subsidy
235	Town and Country Planning	81	Non-recovery of auction money
236	Transport	87	Avoidable payment of compensation due to incorrect filing of affidavit before the Tribunal
237	Revenue	92	Arrears in revenue
238	Revenue	93	Frauds and evasion of taxes/duties
239	Revenue	94	Results of Audit
240	Revenue	95	Internal Audit
241	Revenue	96	Results of Audit
242	Revenue	97	Stamp duty and Registration Fees
243	Revenue	98	High pendency of cases of undervaluation with Collectors
244	Revenue	99	Misclassification of instruments
245	Revenue	100	Short levy of stamp duty
246	Revenue	101	Pre-audit of registrable documents
247	Revenue	102	Arrears in Revenue
248	Revenue	103	Frauds and evasion of taxes/duties
249	Revenue	104	Results of Audit
250	Revenue	105	Outstanding audit objections in Internal Audit
251	Revenue	106	Results of Audit
252.	Revenue	107	Short recovery of stamp duty on mortgage deed
253.	Revenue	108	Evasion of stamp and registration fees through power of attorney
254	Revenue	109	Evasion of Stamp Duty
255	Chief Electrical Inspector	110	Arrears in revenue
256	Mines and Geology	112	Results of Audit
257	Animal Husbandry	115	Frauds and evasion of taxes/duties
258	Excise and Taxation	116	Arrears in revenue
259	Excise and Taxation	118	Under assessment due to inadmissible deduction from turnover
260	Excise and Taxation	120	Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax

261	Excise and Taxation	122	Under assessment
262	Excise and Taxation	124	Under assessment due to application of incorrect rates of tax
263	Excise and Taxation	125	Non/short levy of purchase tax
264	Excise and Taxation	126	Results of Audit
265	Excise and Taxation	127	Internal control mechanism of receipts from distilleries and breweries
266	Excise and Taxation	128	Low yield of spirit
267	Excise and Taxation	129	Loss of spirit due to re-distillation
268	Excise and Taxation	133	Interest short charged
269	Excise and Taxation	134	Short realization of composite fee
270	Revenue	135	Results of Audit
271	Revenue	137	Arrears in revenue
272	Mines and Geology	139	Arrears in revenue
273	Agriculture	141	Arrears in revenue
274	Agriculture	142	Results of Audit
275	Agriculture	143	Non-recovery of purchase tax and interest
276	Finance (Lotteries)	146	Results of Audit
52nd Report			
277	Higher Education	6	Extra expenditure on purchase of paper
278	Agriculture	15	Non-recovery of principal and interest from Sugar Mills
279	P.W. (B&R)	43	Miscellaneous Public Works Advances
280	P.W. (B&R)	44	Stores and Stock
281	P.W. (B&R)	46	Short receipt of material
282	Town & Country Planning	51	Excess payment of land compensation due to partial implementation of Supreme Court's Judgment
283	Town & Country Planning	52	Avoidable payment of interest due to abnormal delay in processing of land award cases
284	Town & Country Planning	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
285	Town & Country Planning	54	Recovery due from Junior Engineer owing to mis-appropriation of material
286.	Housing	56	Delayed disbursement of loan to the beneficiaries led to avoidable liability of interest
287	Housing	58	Infructuous expenditure due to construction of retaining wall without requirement
288	Social Welfare	60	Embezzlement of Rs.3.99 lakh
289	Food and Supplies	63	Possibility of pilferage of four thousand quintals of wheat
290	General	65	Write-off of losses etc
291	Animal Husbandry	67	Arrears in revenue
292	Revenue	69	Results of Audit
293	Revenue	71	Evasion of Stamp Duty due to under valuation of immovable property
294	Power (Chief	76	Non-charging of electricity duty on extended load

	Electrical Inspector)		
295	Power (Chief Electrical Inspector)	77	Short realization of electricity duty due to application of incorrect rates
296	Power (Chief Electrical Inspector)	78	Electricity duty not charged after expiry of exemption period
297	Transport	79	Results of audit
298	Haryana State Lotteries	86	Results of audit
299	Haryana State Lotteries	87	
300.	Agriculture	88	Arrears in revenue
301	Agriculture	89	Results of Audit
302	Excise and Taxation	94	Arrears in revenue
303	Excise and Taxation	95	Arrears in assessment
304	Excise and Taxation	96	Frauds and evasions of taxes/duties
305	Excise and Taxation	97	Results of Audit
306	Excise and Taxation	101	Under assessment due to non-levy of tax on branch transfers/consignment sale
307	Excise and Taxation	102	Under assessment due to non-submission of declaration forms.
308	Excise and Taxation	104	Arrears in assessments
309	Excise and Taxation	105	Evasion of tax due to suppression of purchases
310	Excise and Taxation	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
311	Excise and Taxation	107	Incorrect levy of concessional rate of tax
312	Excise and Taxation	108	Inadmissible deduction from turnover
313	Excise and Taxation	109	Non-levy of purchase tax.
314	Excise and Taxation	112	Non-levy of tax
315	Excise and Taxation	114	Under assessment due to excess rebate
316	Excise and Taxation	115	Non-levy of penalty
317	Excise and Taxation	116	Non-reconciliation of revenue deposits into treasury
318	Excise and Taxation	117	Results of Audit
319	Excise and Taxation	118	Short/non-recovery of passenger tax
54th Report			
320	Revenue	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
321	Revenue	18	Fictitious payment of gratuitous relief
322	Revenue	19	Drawal of funds without requirement
323	P.W.D.(B&R)	22	Avoidable payment of interest
324	Agriculture	30	General
325	Higher Education	31	Nugatory expenditure due to payment of idle wages
326	Town and Country Planning	34	Non-utilization of land

327.	Town and Country Planning	35	Loss due to non-recovery of rebate
328	Animal Husbandry	47	Fraud and evasion of taxes/duties
329	Chief Electrical Inspector	48	Arrear in revenue
330	Revenue	49	Arrear in revenue
331	Revenue	50	Results of Audit
332	Revenue	51	Results of Audit
333	Revenue	52	Non/Short recovery of Stamp duty
334	Revenue	53	Incorrect exemption of Stamp duty
335	Revenue	54	Evasion of stamp duty due to undervaluation of immovable property
336	Revenue	55	Short levy of stamp duty due to misclassification of instruments
337	Revenue	56	Incorrect refund of Stamp duty
338	Revenue	57	Evasion of stamp duty and registration fees through power of attorney
339	Revenue	58	Short recovery of stamp duty on exchange deeds
340	Revenue	59	Results of Audit
341	Revenue	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
342.	Revenue	61	Procedure for receipt and disposal of revenue recovery cases
343.	Revenue	62	Return of RRCs
344.	Excise and Taxation	64	Arrears in revenue
345.	Excise and Taxation	65	Arrears in assessment
346.	Excise and Taxation	67	Results of Audit
347.	Excise and Taxation	68	Disposal of appeal cases
348.	Excise and Taxation	69	Delay in finalizing assessments
349.	Excise and Taxation	70	Delay in finalization of remand cases
350	Excise and Taxation	72	Recovery certification cases
351	Excise and Taxation	73	Incorrect levy of concessional rate of tax
352	Excise and Taxation	74	Incorrect deduction allowed against invalid declaration forms
353	Excise and Taxation	75	Inadmissible deduction from turnover
354	Excise and Taxation	76.	Short levy of tax on sales to Non-government bodies
355	Excise and Taxation	77	Excess refund due to incorrect exemption for payment of tax
356	Excise and Taxation	78	Under assessment due to excess rebate
357	Excise and Taxation	79	Results of Audit
358	Excise and Taxation	80	Incorrect levy of entertainments duty
359	Transport	81	Results of Audit
360	Irrigation	90	Short recovery of lease rent
361	Agriculture	91	Arrears in revenue
362	Agriculture	92	Results of Audit

363	Agriculture	93	Non-recovery of purchase tax and interest
364	Mines and Geology	97	Arrears in revenue
365	Mines and Geology	98	Results of Audit
366	Mines and Geology	99	Short recovery of contract money and interest
56th Report			
367	Education	4	Nutritional support to Primary Education
368	Forest	5	Rehabilitation of common lands in Aravali Hills
369	Medical and Health	6	Working of Medical and Health Department including Manpower Management
370	Medical and Health	7	Hospitals and dispensaries
371	Medical and Health	9	Hospital Waste Management
372	Medical and Health	11	Outstanding Inspection Reports
373	Finance	14	Overpayment of pensionary benefits
374	Home	18	Stores and Stock
375	Prohibition, Excise and Taxation	20	Fraudulent drawls and embezzlement of Government money
376	Revenue	21	Loss of interest due to delayed refund of unspent amount
377	Revenue	22	Excess payment of Gratuitous Relief
378	Co-operation	37	Loss due to negligence and improper maintenance of cold storage plant
58th Report			
379	Forest	3	Rehabilitation of common lands in Aravalli Hills
380	Excise and Taxation	4	Arrears in revenue
381	Excise and Taxation	5	Arrears in assessment
382	Excise and Taxation	6	Frauds and evasions of taxes/duties
383	Excise and Taxation	8	Results of Audit
384	Excise and Taxation	9	Cross verification by Audit
385	Excise and Taxation	10	Incorrect deduction from turnover
386	Excise and Taxation	12	Non-levy of purchase tax
387	Excise and Taxation	13	Non-recovery of tax
388	Excise and Taxation	15	Non/short levy of purchase tax
389	Excise and Taxation	16	Non-levy of tax
390	Excise and Taxation	17	Results of Audit
391	Excise and Taxation	18	Short realization of passenger tax
392	Mines and Geology	19	Arrears in revenue
393	Mines and Geology	20	Results of Audit
394	Mines and Geology	21	Receipts from Mines and Minerals
395	Mines and Geology	22	Non/Short recovery of dead rent, royalty and interest
396	Mines and Geology	23	Non/Short recovery of royalty from Brick Kiln Owners
397	Mines and Geology	24	Non-recovery of lease fee on short term permits
398	Mines and Geology	25	Non recovery of interest on belated payments

399	Animal Husbandry	27	Frauds and evasions of taxes/duties
400	Revenue	29	Results of Audit
401	Revenue	30	Stamp Duty and Registration Fees
402	Agriculture	31	Arrears in revenue
403	Agriculture	32	Results of Audit
404	Transport	33	Results of Audit
405	Transport	34	Non deposit of token tax
406	Irrigation	36	Results of Audit
407	Co-operative	38	Results of Audit
408	Finance	39	Non charging of interest and penal interest
409	Finance	40	Loans to Municipal Councils/Municipal Committees
410	Forest	41	Short Recovery of royalty on forest produce
411	Power	43	Arrears in revenue
412	General	44	Results of Audit
413	Education	56	Management cost in excess of norms
414	Education	57	Programme management.
415	Education	58	Civil Works
416	Education	60	Training
417	Medical and Health	66	Manpower position
418	Medical and Health	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
419	Medical and Health	69	Implementation of Prevention of Food Adulteration Act
420	Co-operative	71	Storage gain on account of moisture in wheat stocks below norms
421	Finance	72	Overpayment of pensionary benefits
422	Irrigation	76	Unauthorized excess execution of work in post tender stage
423	Irrigation	78	Avoidable expenditure due to incorrect sanction of estimates
424	Irrigation	79	Unfruitful expenditure on extension of existing channel
425	Public Health	80	Non-responsiveness to Audit findings and observation resulting in erosion of accountability
426	Printing and Stationery	82	Excess issue of paper to private printers
427	Environment	83	Implementation of environmental Acts and Rules relating to Water Pollution
428	Environment	84	Status of water pollution
429	Environment	85	Treatment of Industrial effluent
430	Environment	86	Domestic sewage treatment plants
431	Environment	88	Environment training, education and awareness
432	Environment	89	Monitoring and Evaluation
433	Urban Development	90	Urban Employment Generation Programme
434	Town and Country Planning	93	Non-recovery of enhanced compensation of land

435	Food and Supplies	94	Pilferage of large quality of wheat due to manipulation of weight
436	General	97	Write-off of losses, etc
437	Excise and Taxation	101	Arrears in revenue
438	Excise and Taxation	102	Arrears in assessment
439	Excise and Taxation	103	Frauds and evasions of taxes/duties
440	Excise and Taxation	105	Results of Audit
441	Excise and Taxation	106	Evasion in sales tax
442	Excise and Taxation	107	Non compliance of departmental instructions regarding cross verification
443	Excise and Taxation	108	Under assessment of 'notional' sales tax liability computed on taxable turnover
444	Excise and Taxation	109	Non-levy of purchase tax
445	Excise and Taxation	110	Non-recovery of tax
446	Excise and Taxation	111	Non-levy of interest
447	Excise and Taxation	112	Under assessment due to excess rebate
448	Excise and Taxation	113	Results of Audit
449	Excise and Taxation	114	Short realization of passengers tax towards expenditure
450	Excise and Taxation	115	Non-recovery of licence fee
451	Revenue	116	Results of Audit
452	Revenue	117	Short levy of stamp duty on exchange of property
453	Revenue	118	Evasion of stamp duty due to undervaluation of immovable property
454	Revenue	119	Evasion of stamp duty
455	Revenue	120	Short levy of stamp duty
456	Transport	121	Taxes on Motor Vehicles
457	Transport	123	Short realization of permit/countersignature fee
458	Transport	124	Lack of co-ordination between Transport and Excise and Taxation Department
459	Transport	125	Non-recovery of token tax in respect of Stage carriage buses
460	Finance	126	Results of Audit
461	Forest	130	Loss due to delay in harvesting of poplar trees
462	Forest	132	Absence of physical verification of timber
463	Forest	133	Loss due to excess unit cost.
464	P.W. (B&R)	136	Utilization of departmental receipts towards expenditure
465	Co-operative	137	Non charging of interest and penal interest
60th Report			
466	Medical and Health	3	Prevention and Control of Diseases.
467	Architecture	14	Fraudulent drawls and embezzlement of Government money by a Cashier
468	Animal Husbandry	16	Non-recovery of cost of land
469	Co-operative	17	Non-responsiveness to audit findings and observations

			resulting in erosion of accountability
470	Revenue	24	Fraudulent drawals and embezzlement of Government money
471	Revenue	25	Drawal of funds in advance of requirement
472	Social Welfare	26	Fraudulent payment of Old Age Pension
473	Town and Country Planning	27	Non-collection of External Development Charges (EDCs)
474	Town and Country Planning	29	Less recovery of plan scrutiny fee
475	Town and Country Planning	30	Avoidable loss due to delay in handling over possession of plots
476	Irrigation	34	Formulation of schemes
477	Irrigation	36	Implementation of schemes
478	Irrigation	39	Land under unauthorized possessions
479	Irrigation	41	Recoverable amount
480	Irrigation	42	Store management
481	Irrigation	43	Complaint Cases
482	Irrigation	44	Introduction of selection grade of Engineers
483	Irrigation	46	Recoverable amount from HUDA.
484	Irrigation	51	Monitoring
485	P.W. (B&R)	64	Non-responsiveness to Audit findings and observations resulting in erosion of accountability
486	Environment	65	Implementation of Environmental Acts and Rules in regard to Air Pollution and Waste Management
487	Environment	66	Environment laboratories grossly underutilized
488	Environment	67	Status of industrial pollution
489	Environment	68	Stone crushing units
490	Environment	69	Rice shelling units/solvent extraction plants
491	Environment	70	Vehicular pollution
492	Environment	71	Training/mass education programme
493	Environment	72	Waste Management
494	Environment	73	Prosecution under Air Act
495	Agriculture	74	Non-recovery of extension fee from allottees
496	Food and Supplies	90	Loss due to delay in supply of wheat to Food Corporation of India
497	Printing and Stationery	90A	Overpayment to private printer
498	Excise and Taxation	95	Arrears in revenue
499	Excise and Taxation	99	Outstanding inspection reports and audit observations
500	Excise and Taxation	101	Results of Audit
501	Excise and Taxation	102	Recovery of sales tax in arrears
502	Excise and Taxation	103	Non-recovery due to delay in assessment
503	Excise and Taxation	104	Non-delay in raising of demands for the assessed dues

504	Excise and Taxation	105	Failure to initiate follow up action for recovery of arrears
505	Excise and Taxation	106	Disposal of recovery certificates
506	Excise and Taxation	107	Demands under stay
507	Excise and Taxation	108	Non-inclusion of interest in the demand sent to the liquidator
508	Excise and Taxation	109	Under assessment of notional sales tax liability
509	Excise and Taxation	110	Application of incorrect rate of tax
510	Excise and Taxation	111	Non-levy of purchase tax
511	Excise and Taxation	112	Non-recovery of tax
512	Excise and Taxation	113	Results of Audit
513	Revenue	114	Results of Audit
514	Revenue	115	Outstanding inspection reports and audit observations
515	Revenue	116	Results of Audit
516	Revenue	117	Short levy of stamp duty on exchange of property
517	Revenue	118	Short levy of stamp duty on plant and machinery
518	Revenue	119	Short levy of stamp duty on lease deed
519	Revenue	120	Embezzlement/evasion of stamp duty
520	Revenue	121	Incorrect exemption of stamp duty
521	Agriculture	122	Results of Audit
522	Agriculture	123	Outstanding inspection reports and audit observations
523	Agriculture	124	Results of Audit
524	Agriculture	125	Non/short recovery of purchase tax and interest
525	Agriculture	126	Non-realization of lease money
526	Agriculture	127	Results of Audit
527	Transport	128	Results of Audit
528	Transport	129	Non/short charging of fitness fee (Passing fee)
529	Transport	130	Non-realization of fees
530	Home	131	Arrears in revenue
531	Home	134	Arrears in revenue
532	Co-operative	136	Results of Audit
533	Co-operative	137	Non-redemption of Government share capital
61st Report			
534	Development and Panchayats	3	Non-responsiveness to audit findings and observations resulting in erosion of accountability
535	P.W. (B&R)	8	Execution of Works
536	Public Health	12	Shortage of material
537	Rural Development	15	Allotment of houses to ineligible families
548	Rural Development	16	Other irregularities
539	Rural Development	22	Reclamation work not taken up for 2½ years
540	Animal Husbandry	24	Non recovery of lease money
541	Town and Country Planning	26	Non recovery of external development charges

542	Food and Supplies	27	Avoidable loss due to delay in disposal of rice
543	General	28	Misappropriations, defalcations, etc.
544	General	31	Lack of accountability
62nd Report			
545	Excise and Taxation	3	Arrears in revenue
546	Excise and Taxation	4	Arrears in assessment
547	Excise and Taxation	5	Frauds and evasions of taxes/duties
548	Excise and Taxation	6	Results of Audit
549	Excise and Taxation	7	Assessment in arrear
550	Excise and Taxation	8	Irregularities in the grant of eligibility certificates
551	Excise and Taxation	9	Incorrect acceptance of applications
552	Excise and Taxation	10	Incorrect determination of zones
553	Excise and Taxation	11	Implementation of the Scheme by Sales Tax Department
554	Excise and Taxation	12	Excess availing of tax deferment
555	Excise and Taxation	13	Irregularities in assessment of exempted/deferred units
556	Excise and Taxation	14	Under-assessment due to application of concessional rate of tax
557	Excise and Taxation	15	Under-assessment tax due to irregular deduction
558	Excise and Taxation	16	Under assessment of notional sales tax liability
559	Excise and Taxation	17	Non-monitoring of exempted/deferred units
560	Excise and Taxation	18	Non-levy of purchase tax
561	Excise and Taxation	19	Non-levy of tax on lease rent
562	Excise and Taxation	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
563	Excise and Taxation	21	Irregular deduction allowed against invalid declaration forms
564	Excise and Taxation	22	Non-levy of interest and penalty
565	Excise and Taxation	23	Non-raising of demands for interest
566	Excise and Taxation	24	Non-realization of tax
567	Excise and Taxation	25	Results of Audit
568	Excise and Taxation	26	Receipts of excise duty from auction of venders
569	Excise and Taxation	27	Short recovery of licence fee and interest
570	Excise and Taxation	28	Loss of revenue due to re-auction of vends
571	Excise and Taxation	29	Non-recovery due to incorrect adjustment of security
572	Excise and Taxation	33	Results of Audit
573	Excise and Taxation	34	Non/short realization of passengers tax
574	Revenue	36	Results of Audit
575	Revenue	37	Results of Audit
576	Revenue	38	Evasion of stamp duty due to under valuation of immovable property
577	Revenue	39	Non-levy of stamp duty on exchange of property
578	Revenue	40	Evasion of stamp duty

579	Revenue	41	Short levy of stamp duty
580	Revenue	42	Inadmissible exemption of stamp duty
581	Transport	43	Non-realization of token tax
582	Agriculture	44	Arrears in revenue
583	Agriculture	45	Results of Audit
584	Agriculture	46	Outstanding inspection reports and audit observations
585	Agriculture	47	Non/short recovery of purchase tax and interest
586	Co-operation	49	Non-redemption of Government share capital
587	Agriculture	50	Recovery from Patedars
588	Medical and Health	56	Manpower
589	Medical and Health	57	Manufacturing and selling units
590	Medical and Health	59	Statistics of prosecutions vis-à-vis cases filed
591	Social Justice and Empowerment	60	Facilities to handicapped persons
592	Social Justice and Empowerment	61	Budget provision and expenditure
593	Social Justice and Empowerment	62	Identification of persons with disabilities
594	Social Justice and Empowerment	63	Non-maintenance of record
595	Social Justice and Empowerment	64	Monitoring
596	Urban Development	66	Non-collection of fire tax
597	Education	67	CBI inquiry
598	Finance and Justice	68	Recovery regarding appointment of daily wage workers
599	Forest	69	Felling of Trees
600	Town and Country Planning	70	Exemption of Sales Tax
601	Food and Supplies	73	Recovery of amount from the Millers
602	P.W. (B&R)	76	Non-adjustment of storage charges
603	P.W. (B&R)	77	Irregular/un-authorized expenditure of storage charges
604	P.W. (B&R)	78	Non-recovery of difference of sales tax
605	Industrial Training	80	Delay in issue of Inspection Reports and settlement of old objections
63rd Report			
606	Excise and Taxation	3	Arrears of revenue
607	Excise and Taxation	4	Evasion of tax
608	Excise and Taxation	5	Results of Audit
609	Excise and Taxation	6	Position of collection of revenue receipts and arrears
610	Excise and Taxation	7	Delay in finalizaion of remand cases
611	Excise and Taxation	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
612	Excise and Taxation	9	Under assessment of tax due to inadmissible deduction

613	Excise and Taxation	10	Non levy of purchase tax
614	Excise and Taxation	11	Non levy of interest and penalty
615	Excise and Taxation	12	Non recovery of tax
616	Excise and Taxation	13	Other tax receipts
617	Excise and Taxation	14	Non recovery of penalties
618	Excise and Taxation	15	Non/short realization of passengers tax
619	Excise and Taxation	16	Short/non recovery of entertainment duty
620	Revenue	17	Results of Audit
621	Revenue	18	Evasion of stamp duty due to under valuation of immovable property
622	Revenue	19	Short levy of stamp duty on exchange of property
623	Revenue	20	Evasion of stamp duty on release deeds
624	Revenue	21	Short levy of stamp duty
625	Transport	25	Non deposit of token tax
626	Agriculture	26	Arrears in revenue
627	Agriculture	27	Results of Audit
628	Agriculture	28	Non recovery of purchase tax and interest
629	Co-operation	29	Results of Audit
630	Co-operation	30	Audit in arrears
631	Co-operation	33	Short levy of audit fee due to incorrect computation of profit
632	Co-operation	34	Non deposit of Government share capital
633	Co-operation	35	Non redemption of Government share capital due to late fixation of terms and conditions
634	Co-operation	36	Non redemption of Government share capital as per terms and conditions
635	Finance	38	Results of Audit
636	Finance	39	Incorrect classification / non-collection of guarantee fee
637	Finance	40	Government guarantees
638	Finance	41	Conclusion/Recommendations
639	Urban Development	42	Results of Audit
640	Urban Development	43	Non recovery of 832 supervision charges
641	Power	45	Arrears of Revenue
642	Mines & Geology	47	Arrears of revenue
643	Mines & Geology	48	Results of Audit
644	Home	49	Arrears of revenue
645	Home	50	Results of Audit
646	Home	51	Results of Audit
647	P.W. (B&R)	52	Results of Audit
648	Medical & Health	55	Results of Audit
649	Animal Husbandry	56	Results of Audit
650	Public Works (B&R)	61	Deficient agreements

651	Public Works (B&R)	62	Execution of works without technical sanctions
652	Public Works (B&R)	64	Loss due to failure to include sales tax clause in the contract document
653	Public Works (B&R)	65	Supply of Portland pozzolona cement instead of ordinary Portland Cement
654	Revenue	66	Policy for recovery of beneficiaries share not formulated
655	Revenue	67	Inadequate supply of drinking water
656	Food & Supplies	68	(i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements
657	Food & Supplies	69	Loss of interest due to delay in deposit of cheques
658	Food & Supplies	70	Loss due to non adherence of the instructions of FCI
659	Food & Supplies	71	Millers had not supplied the rice after milling of paddy
660	Food & Supplies	72	Loss due to damage of wheat
661	Food & Supplies	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
662	Food & Supplies	74	Supervision mechanism of PDS
663	Food & Supplies	75	Conclusions
664	Finance	76	Mismatch of expenditure data in OTIS database
665	Home	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
666	Forest	79	Nugatory expenditure
667	Transport	81	Avoidable expenditure due to non adjustment of insurance premium
668	Irrigation	83	Lack of response to audit findings and observations resulting in erosion of accountability
669	General	84	Financial assistance to local bodies and other institutions
670	General	85	Misappropriations, defalcations, etc.
671	General	86	Write-off of losses, etc.
64th Report			
672	Public Health	3	Non-recovery of loans and non-contribution of share by MCs
673	Public Health	4	Recoverable amount from HUDA
674	Public Health	5	Non-completion of sewerage schemes
675	Public Health	6	Yamuna Action Plan
676	Revenue	7	Organizational set up
677	PW(B&R)	8	Over payment to contractors
678	General	9	Financial assistance to local bodies and others institutions
679	General	10	Misappropriations, defalcations etc.
680	General	11	Write-off losses etc.
681	Agriculture	12	Arrears of revenue
682	Agriculture	13	Results of Audit
683	Agriculture	14	Results of Audit
684	Agriculture	15	Non/short recovery of purchase tax and interest

685	Transport	18	Cost of collection
686	Transport	19	Results of Audit
687	Transport	20	Replies to Inspection Reports
688	Transport	21	Departmental Audit Committee Meetings
689	Transport	22	Response of the Departments to Draft Audit Paragraphs
690	Transport	23	Results of Audit
691	Transport	24	Short realization of bid money on stage carriage permits
692	Excise and Taxation	25	Arrears of revenue
693	Excise and Taxation	26	Arrears in assessments
694	Excise and Taxation	27	Evasion of tax
695	Excise and Taxation	28	Write-off and waiver of revenue
696	Excise and Taxation	29	Results of Audit
697	Excise and Taxation	30	Delay in assessments and their impact on revenue and collection of sales tax demands
698	Excise and Taxation	31	Absence of provisions for finalizing assessments
699	Excise and Taxation	32	Recovery Certificates
700	Excise and Taxation	34	Delay in issue of demand notice
701	Excise and Taxation	35	Delay in finalization of assessment
702	Excise and Taxation	37	Under assessment due to incorrect deduction at first stage
703	Excise and Taxation	38	Non levy of purchase tax
704	Excise and Taxation	39	Non levy of interest
705	Excise and Taxation	40	Results of Audit
706	Excise and Taxation	41	Short recovery of licence fee and interest
707	Excise and Taxation	42	Non/short realization of passengers tax
708	Revenue	43	Results of Audit
709	Revenue	44	Levy and Collection of Stamp Duty and Registration Fees
710	Revenue	45	Sales and utilization of non judicial stamps
711	Revenue	46	Defects noticed in Sub-Registrar Offices
712	Revenue	47	Indents for supply of non-judicial stamps
713	Revenue	48	Short receipt of stamps
714	Revenue	49	Non-disposal of obsolete/damaged stamps
715	Revenue	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds
716	Revenue	51	Failure to cross verify the transactions
717	Revenue	52	Short levy of stamp duty
718	Revenue	53	Under valuation of immovable properties
719	Revenue	54	Short levy of stamp duty due to incorrect application of rates
720	Revenue	55	Non levy of stamp duty on exchange of property
721	Revenue	56	Incorrect grant of exemption
722	Revenue	57	Incorrect grant of exemption
723	Revenue	58	Misclassification of instruments

724	Revenue	59	Short levy of stamp duty on lease deeds
725	Revenue	60	Short levy of stamp duty
726	Revenue	61	Non/short levy of registration fee
727	Revenue	62	Results of Audit
728	Revenue	63	Failure of senior officials to enforce accountability and protect interest of Government
729	Power	64	Arrears of revenue
730	Health	65	Results of Audit
731	Industries	66	Results of Audit
732	Co-operation	67	Non redemption of Government share capital
65th Report			
733	Town and Country Planning	3	Outstanding recovery of Planning water sewerage charges
734	Town and Country Planning	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
735	Town and Country Planning	9	Occupation of shops by Planning Government departments
736	Town and Country Planning	10	Land under unauthorized Planning possession
737	Food and Supplies	11	Additional Benches not constituted
738	Food and Supplies	12	Non-constitution of Circuit Benches
739	Food and Supplies	13	Inadequate infrastructure
740	Food and Supplies	14	State/District Consumer Protection Councils not functional
741	Food and Supplies	15	Consumer club in schools scheme not implemented
742	Food and Supplies	16	Excess consumption of gunny bags
743	Rural Development	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana
744	Rural Development	18	Advances from former Sarpanches not recovered/adjusted
745	Agriculture	19	Inadmissible payment of special pay
746	Finance	20	Overpayment of pensionary benefits
747	Finance	21	Response of the Departments to Draft Audit paragraph
748	Family welfare	22	Lack of response to Audit findings and observations resulting in erosion of accountability
749	General	23	Financial assistance to local bodies and other institutions
750	General	24	Misappropriations, defalcations, etc.
751	General	25	Write-off of losses, etc.
752	Excise and Taxation	26	Arrears of revenue
753	Excise and Taxation	27	Arrears in assessments
754	Excise and Taxation	28	Evasion of tax
755	Excise and Taxation	29	Write-off and waiver of revenue
756	Excise and Taxation	30	Results of Audit
757	Excise and Taxation	31	Disposal of remand cases

758	Excise and Taxation	32	Non levy of penalty
759	Excise and Taxation	33	Delay in deciding cases in revision
760	Excise and Taxation	34	Under assessment due to incorrect deduction from gross turnover
761	Excise and Taxation	35	Non levy of purchase tax
762	Excise and Taxation	36	Application of incorrect rate of tax
763	Excise and Taxation	37	Irregular refund of tax
764	Excise and Taxation	38	Under assessment due to non levy of surcharge
765	Excise and Taxation	39	Results of Audit
766	Excise and Taxation	40	Non recovery of penalty
767	Excise and Taxation	41	Non imposition of fine
768	Excise and Taxation	42	Loss of revenue due to re-auction of vend
769	Revenue	43	Results of Audit
770	Revenue	44	Short levy of stamp duty and registration fee
771	Revenue	45	Non realization of stamp duty
772	Revenue	46	Non levy of stamp duty on Exchange of Property
773	Revenue	47	Short levy of stamp duty due to incorrect application of rate of tax
774	Transport	48	Results of Audit
775	Transport	49	Short realization of bid money on stage carriage permits
776	Transport	50	Non recovery of token tax in respect of stage carriage buses
777	Transport	51	Short charging of driving licence fee
778	Transport	52	Short realization of Registration fees
779	Transport	53	Short/non levy of penalty on overloading of vehicles
780	Transport	54	Private Service Vehicles
781	Irrigation	55	Arrear position of Abiana
782	Irrigation	56	Arrear of water charges
783	Irrigation	57	Non/short levy of additional charges/surcharge
784	Agriculture	59	Arrear of revenue
785	Agriculture	60	Results of Audit
786	Agriculture	61	Non/short recovery of purchase tax and interest
787	Co-operation	62	Results of Audit
788	Co-operation	63	Non-deposit of dividend on State share capital
789	Co-operation	64	Non realization of dividend on share capital of State Government
790	Mines and Geology	65	Arrears of revenue
791	Mines and Geology	66	Arrears of revenue
792	Mines and Geology	67	Non/short recovery of royalty and interest
793	Home	68	Arrears of revenue
794	Power	69	Arrears of revenue
795	Power	70	Outstanding inspection reports and audit observations

796	Power	71	Results of Audit
797	Public Health	72	Results of Audit
798	Finance	73	Results of Audit
799	Health	75	Results of Audit
67th Report			
800	Forest	5	Selection of villages
801	Forest	6	Implementation of project components/Physical targets and achievements
802	Forest	7	Fire protection measures not taken
803	Forest	8	Community institution strengthening process/Villages Resource Management Committee
804	Forest	9	Expenditure in violation of project guidelines
805	Forest	10	Expenditure in violation of project guidelines/Wasteful expenditure on construction of coffer dam
806	Forest	11	Expenditure on labour on construction works
807	Rural Development	12	Execution of works/Works undertaken
808	Rural Development	13	Execution of works without technical sanctions and splitting of works
809	Rural Development	14	Wasteful expenditure on Below Poverty Line census
810	Housing	15	Financial and physical performance/ Profitability and working results
811	Housing	16	Loss of interest due to delay in transfer of funds to head office
812	Housing	17	Avoidable loss due to delay in deposit of advance tax
813	Housing	18	Non-achievement of financial and physical targets of construction of houses
814	Housing	19	Construction of houses without .demand survey
815	Housing	20	Utilization of land meant for EWS houses towards LIG houses
816	Housing	21	Extra expenditure due to allotment of work at higher rates
817	Housing	22	Non-recovery of compensation from contractors.
818	Housing	23	Fire fighting systems remaining non-functional
819	Town & Country Planning	25	Estate Officer, HUDA Faridabad
820	P.W. (B&R)	27	Violation of contractual obligations/undue favour to contractors/avoidable expenditure/inadmissible payment of interest to the entrepreneur
821	P.W. (B&R)	28	Analysis of outstanding balances
822	Irrigation	30	Extra/avoidable expenditure on land acquisition
823	Irrigation	33	Analysis of outstanding balances
824	Transport	35	Extra financial burden on State exchequer
825	Finance	37	Overpayment of pensionary benefits
826	Home	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period

827	Co-operation	39	Regulatory issues and others/injudicious payment on account of training and managerial subsidies to self help groups
828	Excise and Taxation	40	Arrears of revenue
829	Excise and Taxation	41	Arrears in assessments
830	Excise and Taxation	42	Evasion of tax
831	Excise and Taxation	43	Write-off and waiver of revenue
832	Excise and Taxation	44	Refunds
833	Excise and Taxation	45	Results of Audit
834	Excise and Taxation	46	Evasion of tax by unregistered dealers/Non levy of tax on contractees
835	Excise and Taxation	47	Acceptance of incomplete/ invalid declaration forms
836	Excise and Taxation	48	Acceptance of incomplete/ invalid declaration forms
837	Excise and Taxation	49	Non compliance of departmental instructions regarding cross verification
838	Excise and Taxation	50	Non compliance of departmental instructions regarding cross verification
839	Excise and Taxation	51	Non compliance of departmental instructions regarding cross verification
840	Excise and Taxation	52	Non compliance of departmental instructions regarding cross verification
841	Excise and Taxation	54	Non levy of interest and penalty
842	Excise and Taxation	56	Incorrect allowance of concessional rate
843	Excise and Taxation	58	Under assessment due to application of incorrect rate of tax
844	Excise and Taxation	59	Under assessment due to application of incorrect rate of tax
845	Excise and Taxation	60	Results of Audit
846	Excise and Taxation	61	Uncollected Excise revenue
847	Excise and Taxation	62	Short recovery of licence fee and interest
848	Excise and Taxation	63	Non recovery of additional licence fee for lifting of short/additional quota
849	Excise and Taxation	64	Non imposition/recovery of compounding fee
850	Excise and Taxation	65	Non imposition/recovery of compounding fee
851	Excise and Taxation	66	Results of Audit
852	Excise and Taxation	67	Arrears of revenue
853	Excise and Taxation	68	Non-short realization of passengers tax/ Transport co-operative societies
854	Excise and Taxation	69	Maxi cabs, taxis and auto rickshaws
855	Excise and Taxation	70	City bus service
856	Excise and Taxation	71	Non levy of interest
857	Excise and Taxation	72	Non realization of goods tax and additional tax
858	Excise and Taxation	73	Non registration of maxi cabs
859	Excise and Taxation	74	Non disposal of challans
860	Mines and Geology	75	Non recovery of royalty and interest
861	General	77	Results of Audit

862	Transport	78	Taxes on Motor Vehicles/Short realization of permit and counter signature fee
863	Transport	79	Non realization of token tax from private service vehicles
864	Transport	80	Short realization of bid money on stage carriage permits
865	Agriculture	81	Non recovery of purchase tax and interest
866	Revenue	82	Results of Audit
867	Revenue	83	Short levy of stamp duty due to misclassification of deeds
868	Revenue	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the agriculturists
869	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
870	Revenue	86	Evasion of stamp duty due to non execution of conveyance deeds
871	Revenue	87	Evasion of stamp duty due to non execution of conveyance deeds
872	Revenue	88	Misclassification of documents
873	Revenue	89	Short levy of stamp duty due to under valuation of properties
874	Revenue	90	Short levy of stamp duty due to under valuation of properties
875	Revenue	91	Unauthorized retention of receipts
68 th			
876	Agriculture	3	Financial management
877	Agriculture	4	Non-preparation of Balance Sheet
878	Agriculture	5.	Outstanding temporary advances
879	Agriculture	6	Non-recovery of miscellaneous advances
880	Agriculture	7	Non-recovery of expenditure incurred on the schemes
881	Agriculture	8	Strength of teachers
882	Agriculture	9	Execution of works
883	Agriculture	10	Loss due to non-charging of interest from allottees
884	Public Health	11	Misappropriation, losses, defalcations etc.
885	Public Health	17	Taking up of schemes without ensuring availability of raw water
886	Environment	24	Assessment of waste and risks associated with it
887	Environment	25	Sale of used oil to unauthorized dealer
888	Food and Supplies	30	Loss due to lack of supervision and improper storage of wheat stock
889	Food and Supplies	31	Loss due to non-recovery of transportation charges
890	Irrigation	32	Loss of interest due to heavy unspent balance
891	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)
892	Town and Country	34	Extra expenditure on account of delayed payment of land,

	Planning		compensation and interest thereon
893	Town and Country Planning	35	Unfruitful expenditure on incomplete work
894	Home	36	Misappropriation, losses, defalcation, etc.
895	Home	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
896	P.W. (B&R)	39	Irregular expenditure on operation of excess ex-cadre posts
897	Revenue	41	Misappropriation, losses, defalcation, etc.
898	Health	42	Delay in furnishing utilization certificates
899	Health	43	Misappropriation, losses, defalcation, etc.
900	Health	44	Avoidable payment due to non-insurance of vehicles
901	Health	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
902	Health	46	Non-responsiveness to audit findings and observations resulting in erosion of accountability
903	Health	47	Follow up on Audit Reports
904	Industries	48	Abstract of performance of the autonomous bodies
905	Animal Husbandry	51	Misappropriation, losses, defalcation, etc.
906	Women and Child Development	52	Misappropriation, losses, defalcation, etc.
907	Rural Development	56	Allotment of houses to ineligible families
908	Urban Local Bodies	58	Delay in furnishing utilization certificates
909	Urban Local Bodies	59	Non-submission of Accounts
910	Urban Local Bodies	60	Non-furnishing of accounts of utilization of grants
911	Excise and Taxation	61	Arrears of revenue
912	Excise and Taxation	62	Arrears in assessments
913	Excise and Taxation	63	Evasion of tax
914	Excise and Taxation	64	Write-off and waiver of revenue
915	Excise and Taxation	65	Refunds
916	Excise and Taxation	66	Results of Audit
917	Excise and Taxation	67	Non levy of interest
918	Excise and Taxation	68	Non levy of interest and penalty
919	Excise and Taxation	69	Arrears of sales tax
920	Excise and Taxation	70	Non inclusion of interest in the demand sent to liquidator
921	Excise and Taxation	71	Under assessment of tax due to incorrect determination of gross turnover
922	Excise and Taxation	72	Under assessment of tax due to application of incorrect rate
923	Excise and Taxation	73	Non levy of tax on liquor
924	Excise and Taxation	74	Results of Audit
925	Excise and Taxation	75	Non/short realization of passengers tax
926	Excise and Taxation	76	Non/short realization of passengers tax
927	Excise and Taxation	77	Non levy/recovery of penalty

928	Excise and Taxation	78	Non levy/recovery of penalty
929	Mines and Geology	79	Results of Audit
930	Transport	80	Lack of control over monitoring of duplicate engine/chassis number
931	Transport	81	Same registration numbers were allotted to two vehicles
932	Transport	82	Registration of two or more vehicles with same insurance cover note
933	Agriculture	83	Arrears of revenue
934	Agriculture	84	Results of Audit
935	Agriculture	85	Results of Audit
936	Revenue	86	Results of Audit
937	Revenue	87	Short levy of stamp duty due to application of incorrect rates of immovable property
938	Revenue	88	Non levy of stamp duty on plant and machinery
939	Finance	89	Non recovery of Loans and interest
940	Finance	90	Non recovery of loans and interest
941	Finance	91	Non recovery of interest and penal interest
942	Finance	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
943	Finance	93	Non reconciliation of outstanding loans and interest
944	Home	94	Arrears of revenue
945	Home	95	Results of Audit
946	Irrigation	98	Results of Audit
947	Power	99	Arrears of revenue
948	Co-operation	100	Results of Audit
949	Co-operation	101	Non deposit of dividend on State share capital
950	Excise and Taxation	102	Analysis of arrears of revenue
951	Excise and Taxation	103	Arrears in assessments
952	Excise and Taxation	104	Performance of assessments
953	Excise and Taxation	105	Evasion of tax
954	Excise and Taxation	106	Write off and waiver of revenue
955	Excise and Taxation	107	Refunds
956	Excise and Taxation	108	Compliance with the earlier Audit Reports
957	Excise and Taxation	109	Results of Audit
958	Excise and Taxation	110	Absence of mechanism to verify the tax deposited before allowing input tax credit
959	Excise and Taxation	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions
960	Excise and Taxation	112	Misuse of declaration forms STD-IV/VAT-DI and C
961	Excise and Taxation	113	Incorrect allowing of exemption/concession without declarations/documents or against incomplete declaration/documents
962	Excise and Taxation	114	Non-levy of penalty

963	Excise and Taxation	115	Non-levy of penalty
964	Excise and Taxation	116	Short recovery of lump sum tax on Works contract
965	Excise and Taxation	117	Excess allowing of input tax credit
966	Excise and Taxation	118	Underassessment of tax due to allowing of excess benefit of deferment
967	Excise and Taxation	119	Underassessment of tax due to application of incorrect rate
968	Excise and Taxation	120	Inadmissible allowing of input tax credit
969	Excise and Taxation	121	Results of Audit
970	Excise and Taxation	122	Non/short realization of passengers tax from Co-operative Transport Societies
971	Excise and Taxation	123	Non/short realization of passengers tax from educational institutions
972	Excise and Taxation	124	Non/short recovery of passengers tax from tax from City Bus Operators
973	Excise and Taxation	125	Results of Audit
974	Excise and Taxation	126	Non-realisation of differential licence fee
975	Excise and Taxation	127	Short recovery of licence fee and interest
976	Transport	128	Loss of revenue due to non-levy/collection of passengers tax on students' concession passes
977	Transport	129	Non-charging of permit transfer fee
978	Transport	130	Non-realisation of bid money on stage carriage permits
979	Transport	131	Non/short recovery of token tax from stage carriage bus owners
980	Transport	132	Short realization of conductor's licence fee
981	Agriculture	133	Analysis of arrears of revenue
982	Agriculture	134	Results of Audit
983	Agriculture	135	Results of Audit
984	Agriculture	136	Non-recovery of interest on purchase tax
985	Co-operation	137	Results of Audit
986	Revenue	141	Absence of database of revenue foregone
987	Revenue	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
988	Revenue	143	Contracts for catching fish from public ponds
989	Revenue	144	Incorrect grant of exemption on instrument of SEZ/real estate developer
990	Revenue	145	Exemption of SD on collusive decrees
991	Revenue	146	Remission of SD on instruments of compensation awards
992	Revenue	147	Incorrect grant of remission of SD
993	Revenue	148	Irregular exemption of SD on supplementary deed
994	Revenue	149	Delay in implementation of enhanced rates
995	Revenue	150	Evasion of stamp duty due to undervaluation of immovable property
996	Revenue	151	Loss of stamp duty due to misclassification of documents

997	Revenue	152	Short levy duty due to application of incorrect rates of immovable property
998	Revenue	153	General controls
999	Revenue	154	Audit findings/General controls
1000	Revenue	155	Inadequacy of input controls & validation checks
1001	Revenue	156	Disputed lands and properties
1002	Revenue	157	Non-allotment of unique ID number to land owner/cultivator
1003	Revenue	158	Absence of provision in HARIS to capture serial number of stamp papers
1004	Revenue	159	Other points of interest
1005	Medical/ Public Health	160	Results of Audit
1006	Home	161	Analysis of arrears of revenue
1007	Power	162	Analysis of arrears of revenue
1008	Animal Husbandry	163	Results of Audit
70TH Report			
1009	Health	3	Fi.nancial Management
1010	Health	4	S.hortage of staff at CHC and PHC level
1011	Health	5	Fr.aud/misappropriation /embezzlement/loses/over pa.yments
1012	Health	6	Unfruitful expenditure on purchase of food testing equipment
1013	Health	7	Misappropriations, losses, defalcations, etc.
1014	Home	8	Financial Management
1015	Home	9	Records of advances not maintained
1016	Home	10	Construction of residential and non-residential buildings
1017	Home	11	Delay/non-completion of building works
1018	Home	12	Misappropriations, losses, defalcations, etc.
1019	Rural Development	13	Financial performance
1020	Rural Development	14	Programme management
1021	Rural Development	15	Abnormal delay in completion of projects
1022	Rural Development	16	Role of Self Help Groups in implementing DDP objectives
1023	Rural Development	17	Execution of works
1024	Rural Development	18	Other topics of interest
1025	Rural Development	19	Maintenance of record
1026	Education	20	Suspected embezzlement
1027	Education	22	Los due to non-availing of full Central assistance
1028	Administration of Justice	25	Infructuous expenditure on empanelment of advocates
1029	Public Works (B&R)	26	Extra expenditure due to non-allotment of work
1030	Industries and Commerce	27	Block of funds
1031	Revenue and	28	Non-refund of un-utilized balance of CRF

	Disaster Management		
1032	Revenue and Disaster Management	29	Payment of gratuitous relief on contradictory reports
1033	Revenue and Disaster Management	30	Fraud in distribution and double payment of CRF
1034	Excise and Taxation	31	Analysis of arrears of revenue
1035	Excise and Taxation	32	Arrears in assessments
1036	Excise and Taxation	33	Evasion of tax
1037	Excise and Taxation	34	Write off and waiver of revenue
1038	Excise and Taxation	35	Refunds
1039	Excise and Taxation	36	Result of Audit
1040	Excise and Taxation	37	Disposal of attached property
1041	Excise and Taxation	38	Issue of recovery certificates
1042	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
1043	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
1044	Excise and Taxation	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
1045	Excise and Taxation	42	Absence of provision regarding allowances in installments in payment of arrears due
1046	Excise and Taxation	43	Disposal of appeal cases by JETCs
1047	Excise and Taxation	44	Non-declaration of arrears under Punjab Land Revenue Act
1048	Excise and Taxation	45	Failure to initiate follow up action for recovery of arrears within the district
1049	Excise and Taxation	46	Disposal of immovable property during the currency of recovery of arrears
1050	Excise and Taxation	47	Underassessment of tax due to allowing of excess benefit of deferment
1051	Excise and Taxation	48	Incorrect allowing of input tax credit
1052	Excise and Taxation	49	Underassessment of tax due to inadmissible deduction from gross turnover
1053	Excise and Taxation	50	Result of audit
1054	Excise and Taxation	51	Non-realization of differential license fee
1055	Excise and Taxation	52	Short recovery of license fee and interest
1056	Excise and Taxation	53	Short recovery of license fee and interest
1057	Excise and Taxation	54	Non-recovery of penalty
1058	Excise and Taxation	55	Result of audit
1059	Excise and Taxation	56	Educational institutions
1060	Excise and Taxation	57	Transport co-operative societies

1061	Excise and Taxation	58	City bus operators
1062	Revenue	59	Result of audit
1063	Revenue	60	Evasion of stamp duty due to undervaluation of immovable property
1064	Revenue	61	Evasion of stamp duty due to misclassification of documents
1065	Revenue	62	Short levy of stamp duty due to application of incorrect rates of immovable property
1066	Revenue	63	Exemption of stamp duty on collusive decrees
1067	Revenue	64	Irregular exemption of stamp duty
1068	Transport	65	Compliance with the earlier Audit Reports
1069	Transport	66	Result of audit
1070	Transport	67	Non-short recovery of token tax
1071	Transport	68	City bus owners
1072	Transport	69	Stage carriage buys owners
1073	Transport	70	Short realization of permit transfer fee
1074	Transport	71	Non-realization of additional fee for retention of choice registration
1075	Home	72	Non-realization of police cost from Railways
1076	Home	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification reports
1077	Home	74	Delay in submission of inventory of unclaimed vehicles
1078	Home	75	Non-short raising of bills
1079	Home	76	Non-short raising of bills
1080	Home	77	Non-disposal of arms and ammunition
1081	Home	78	Non-disposal of condemned vehicles
1082	Public Health	79	Result of audit
1083	Public Health	80	Non-recovery of water charges
1084	Mines and Geology	81	Result of audit
1085	Mines and Geology	82	Non-recovery of royalty and interest
1086	Co-operation	84	Result of audit
1087	Power	85	Analysis of arrears of revenue
1088	Agriculture	86	Analysis of arrears of revenue
71st Report			
1089	Agriculture	3	Financial Management
1090	Agriculture	4	Cash Management
1091	Agriculture	5	Water and Sewerage Charges
1092	Agriculture	6.	Infrastructural Facilities in Mandis
1093	Agricultur	7	Conducting of non-agricultural business in the Mandis
1094	Agriculture	8	Encroachment of mandi land
1095	Agriculture	9	Auction of Mandi plots
1096	Agriculture	10	Execution of works without technical sanctions

1097	Agriculture	11	Purchase of packed bitumen
1098	Agriculture	12	Expenditure on widening and strengthening of road
1099	Women and Child Development	13	Pre-school education kits
1100	Public Health Engineering	15	Execution of work without call of tenders
1101	Public Health Engineering	16	Purchases
1102	Public Health Engineering	18	Blocking of funds on purchase of stores in excess of requirement
1103	Public Health Engineering	19	Misappropriations, losses, defalcation, etc.
1104	Irrigation	21	Extra expenditure due to non-finalisation of tenders within the validity period
1105	Irrigation	22	Unfruitful expenditure on incomplete drainage scheme
1106	Transport	25	Excess expenditure on purchase of Cummins Naturally Aspirated Gas buses
1107	Transport	26	Misappropriations, losses, defalcation, etc.
1108	Education	27	Parking of funds outside Government Accounts
1109	Rural Development	33	Delay in furnishing Utilization Certificates
1110	Excise and Taxation	34	Compliance with the earlier Audit Reports
1111	Excise and Taxation	35	Analysis of arrears of revenue
1112	Excise and Taxation	36	Position of Inspection Reports
1113	Excise and Taxation	37	Results of audit
1114	Excise and Taxation	38	Leased machinery and equipments
1115	Excise and Taxation	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
1116	Excise and Taxation	40	Short levy of lump sum tax on works contract
1117	Excise and Taxation	41	Underassessment of tax due inadmissible deduction from gross turnover
1118	Excise and Taxation	42	Underassessment of tax due inadmissible deduction from gross turnover
1119	Excise and Taxation	43	Evasion of value added tax due to Suppression of purchases and sales
1120	Excise and Taxation	44	Analysis of arrears of revenue
1121	Excise and Taxation	45	Position of Audit Reports
1122	Excise and Taxation	46	Results of audit
1123	Excise and Taxation	47	Non-recovery/levy of penalty on illicit liquor owners
1124	Excise and Taxation	48	Non-recovery/levy of penalty on illicit liquor owners
1125	Excise and Taxation	49	Short/non-recovery of license fee and interest
1126	Excise and Taxation	50	Short/non-recovery of license fee and interest
1127	Excise and Taxation	51	Short/non-recovery of license fee and interest
1128	Excise and Taxation	52	Analysis of arrears of revenue\

1129	Excise and Taxation	53	Position of Audit Reports
1130	Excise and Taxation	54	Results of audit
1131	Excise and Taxation	55	City bus operators
1132	Revenue	56	Revenue impact of the Audit/Position of Inspection Reports
1133	Revenue	57	Position of Audit Reports
1134	Revenue	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1135	Revenue	59	Contracts for collection of toll by private entrepreneurs
1136	Revenue	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1137	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
1138	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
1139	Revenue	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1140	Revenue	64	Short levy of stamp duty and registration feedue to misclassification of documents
1141	Revenue	65	Delay in implementation of enhanced rates of registration fee
1142	Revenue	66	Evasion of stamp duty due to undervaluation of immovable property
1143	Revenue	67	Non-levy of stamp duty on collusive decrees 18
1144	Transport	68	Failure of senior officials to enforce accountability and protect the interest of the State Government
1145	Transport	69	Follow up on Audit Reports-summarised position
1146	Transport	70	Analysis of arrears of revenue (Taxes on Vehicles)
1147	Transport	72	Stage carriage bus owners
1148	Transport	73	City bus owners
1149	Transport	74	Non-realisation of additional fee for retention of choice registration mark
1150	Finance	75	Non-raising of demand of guarantee fee
1151	Town and Country Planning	76	Results of audit
1152	Town and Country Planning	77	Non recovery / realization of licence fee
1153	Town and Country Planning	78	Non recovery / realization of licence fee
1154	Forest	79	Results of Audit
1155	Co-operation	80	Results of Audit
1156	Irrigation	81	Results of Audit
1157	Mines & Geology	82	Results of audit
1158	Mines & Geology	83	Non-recovery of royalty and interest

1159	Public Health	84	Results of audit
1160	Public Health	85	Non-recovery of water charges
72nd Report			
1161	Health	3	Activities not covered under the objectives of Red Cross Society
1162	Health	4	Outstanding loans and advances
1163	Higher Education	5	Financial Management
1164	Higher Education	6	Compilation of annual accounts
1165	Higher Education	7	Submission of false utilization certificate
1166	Higher Education	8	Planning for courses
1167	Higher Education	9	Under utilization of earmarked fund
1168	Higher Education	10	Inadequacy of infrastructure in Instructional area
1169	Higher Education	11	Avoidable expenditure on customs Duty
1170	Higher Education	12	Performance evaluation
1171	Higher Education	13	Misappropriations, losses, defalcations, etc.
1172	Forest	15	Non-realization of compensation for Use of forest land for non-forest purposes
1173	Forest	16	Haryana wood-based Industries Revolving Corpus Fund
1174	Commissioner Hisar Division	19	National Programme for Control of Blindness
1175	Commissioner Hisar Division	20	Accredited Social Health Activists
1176	Commissioner Hisar Division	21	Quality of education
1177	Commissioner Hisar Division	22	Water supply
1178	Commissioner Hisar Division	23	Excess expenditure over estimates
1179	Commissioner Hisar Division	24	Non-recovery of water and sewerage charges
1180	Commissioner Hisar Division	25	Water quality
1181	Commissioner Hisar Division	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
1182	Commissioner Hisar Division	27	Non-payment of annuity under Rehabilitation and Resettlement policy
1183	Commissioner Hisar Division	28	District Plan Scheme
1184	Commissioner Hisar Division	29	Common irregularities in Panchayati Raj Institutions
1185	Commissioner Hisar Division	30	Swarnjayanti Gram Swarojgar Yojna
1186	Commissioner Hisar Division	31	Bogus ration cards in TPDS

1187	Commissioner Hisar Division	32	Other irregularities
1188	Commissioner Hisar Division	33	Crime trends
1189	Commissioner Hisar Division	34	Weaponry
1190	Commissioner Hisar Division	35	Inspection of police stations
1191	Irrigation	36	Excess payment due to adoption of incorrect Wholesale price index of steel
1192	PWD (B & R)	39	Undue financial aid to contractor
1193	PWD (B & R)	40	Wasteful expenditure due to execution of Sub-standard work
1194	Agriculture	41	Unfruitful Expenditure on incomplete cold storage work
1195	Public Health Engineering	42	Unfruitful expenditure on installation of water Purification plants in villages already provided With safe drinking water
1196	Town & Country Planning	44	Follow-up on Audit Reports
1197	Town & Country Planning	45	Blocking of funds due to non-allotment of dwelling units
1198	Town & Country Planning	46	Inordinate delay in completion of scheme
1199	Food and Supplies	47	Loss of interest due to delay in claiming refund of Bonus paid to farmers
1200	Labour And Employment	48	Non-achievement of objectives due to non- Utilization of cess funds
1201	Animal Husbandry	49	Receipt of funds from other sources
1202	Animal Husbandry	50	Failure in recovering milk cess
1203	Animal Husbandry	51	Livestock insurance
1204	Animal Husbandry	52	Outsourcing of Artificial Insemination Services
1205	Animal Husbandry	53	Poultry Disease Investigation and Feed Analytical Laboratory
1206	Animal Husbandry	54	Hi-Tech Dairy Shed Scheme
1207	Animal Husbandry	55	Quality control of feed, milk and milk products
1208	Animal Husbandry	56	Avoidable payment of departmental charges
1209	Animal Husbandry	57	Construction of veterinary polyclinics
1210	Animal Husbandry	58	Construction of Pet Clinic at Panchkula
1211	Animal Husbandry	59	Lack of monitoring of execution of works
1212	Animal Husbandry	60	Internal Audit System
1213	Animal Husbandry	61	Delay in furnishing Utilisation Certificates
1214	Animal Husbandry	62	Misappropriations, Losses, defalcations, etc
1215	Excise And Taxation	63	Analysis of arrears of revenue
1216	Excise And Taxation	64	Analysis of collection
1217	Excise And Taxation	65	Position of Inspection Reports
1218	Excise And Taxation	66	Results of audit

1219	Excise And Taxation	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business
1220	Excise And Taxation	68	Non-maintenance of production level
1221	Excise And Taxation	69	Non-recovery of tax
1222	Excise And Taxation	70	Evasion of tax by fraudulent utilization of fake forms
1223	Excise And Taxation	71	Evasion of tax by fraudulent utilization of fake forms
1224	Excise And Taxation	72	Evasion of tax by fraudulent utilization of fake forms
1225	Excise And Taxation	73	Concealment of sales
1226	Excise And Taxation	74	Irregular grant of concession/exemption on invalid Forms/forms issued to other dealers
1227	Excise And Taxation	75	Short/non-accounting of goods imported through Use of declaration form
1228	Excise And Taxation	76	Input tax credit allowed incorrectly
1229	Excise And Taxation	77	Incorrect allowance of input tax credit
1230	Excise And Taxation	78	Incorrect deductions of High sea sale and Transit Sale
1231	Excise And Taxation	79	Transit sale
1232	Excise And Taxation	80	Transit sale
1233	Excise And Taxation	81	Evasion of value added tax due to Suppression Of purchases and sale
1234	Excise And Taxation	82	Non-realisation of differential license fee on Re-actioun
1235	Transport	83	Lack of IT strategy and planning resulting in Implementation of unauthorized software
1236	Transport	84	Partial utilization of the system
1237	Transport	85	Lack of change control mechanism
1238	Transport	86	Lack of proper documentation and system development controls
1239	Transport	87	Inordinate delay in finalization of tenders of Smart cards
1240	Transport	88	Non-development of technical expertise within the Department
1241	Transport	89	Non-provision of citizen centric service
1242	Transport	90	Monitoring and evaluation of the project
1243	Transport	91	Deficiencies in operation of Vahan Software
1244	Transport	92	Usage of local software having no linkage withVAHAN
1245	Transport	93	Dual database
1246	Transport	94	Delay in implementation of revised rates of road Tax
1247	Transport	95	Delay in implementation of revised penalty rates
1248	Transport	96	Non-availability of MIS reports to identify the Vehicle required to the re-registered
1249	Transport	97	assigning of same engine number and chassis Number to more than one vehicle
1250	Transport	98	Tampering of chassis number
1251	Transport	99	Incomplete capture of chassis code
1252	Transport	100	Unreliable data
1253	Transport	101	Registration of two or more vehicles with same Insurance

			cover note
1254	Transport	102	Data accuracy of SARATHI
1255	Transport	103	Insufficient logical controls and non segregation of duties
1256	Transport	104	Absence of Business Continuity and disaster recovery plan
1257	Transport	105	Conclusion
1258	Transport	106	Recommendations
1259	Transport	107	Non/short recovery of token tax
1260	Transport	108	Stage carriage bus owners
1261	Transport	109	City bus owners
1262	Revenue	110	Evasion of stamp duty due to misclassification of Documents
1263	Revenue	111	Evasion of stamp duty due to undervaluation of immovable property
1264	Revenue	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1265	Revenue	113	Suspected misappropriation of stamp duty
1266	Revenue	114	Short levy of stamp duty on partition deed
1267	Revenue	115	Irregular exemption of stamp duty
1268	Industries	116	Excess benefit of deferment for expansion Of industrial unit
1269	Industries	117	Non/short recovery of interest free loan
1270	Industries	118	Non/short recovery of interest free loan
1271	Industries	119	Incorrect computation of fixed capital Investment and excess tax concession
1272	Power	120	Failure of senior officials to enforce accountability and protect the interest of the State Government
1273	Mines and Geology	121	Non-recovery of royalty and interest
73rd Report			
1274	Labour	3	Short realization of cess
1275	Labour	4	Short collection of cess
1276	Labour	5	Delayed/non-deposit of cess
1277	Irrigation	6	Planning
1278	Irrigation	7	Non-receipt of share from other States
1279	Irrigation	8	Unfruitful Expenditure on Dadupur Nalvi Irrigation Project
1280	Irrigation	10	Damage of head regulator costing Rs.1.35 crore
1281	Irrigation	11	Disposal of sewage and effluent water in Western Jamuna Canal causing environmental hazards
1282	Irrigation	13	Non-recovery of balance amount from LAO
1283	Irrigation	14	Mutation of land not made
1284	Irrigation	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
1285	Irrigation	16	Non-transfer of amounts lying in deposit to revenue
1286	Irrigation	17	Non-deposit of labour cess with Labour Welfare board
1287	Irrigation	18	Lack of seriousness towards making payments of land

			compensation
1288	Irrigation	20	Utilisation of Acquired/Allotted Land and Management of Government Land
1289	Irrigation	21	Non-recovery of cost of land
1290	Irrigation	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
1291	Town and Country Planning	24	Acquisition of land under prohibited area
1292	Town and Country Planning	25	Recovery of external development charges
1293	Town and Country Planning	26	Delays in payment of Annuity to landowners
1294	Town and Country Planning	27	Non-maintenance of records
1295	Town and Country Planning	28	Payments made without updating the revenue records
1296	Town and Country Planning	29	Wrong calculation of Income Tax at source
1297	Town and Country Planning	30	Deduction of Income Tax at source
1298	Town and Country Planning	31	Conclusions
1299	Town and Country Planning	32	Audit Findings
1300	Town and Country Planning	33	Non-recovery of lease rent from petrol pumps
1301	Town and Country Planning	34	Undue favour to the Society
1302	Town and Country Planning	35	Grant of licenses to private colonizers
1303	Public works (Buildings & Roads)	36	Status of Acquisition and Allotment of Land at State Level
1304	Public works (Buildings & Roads)	37	Acquisition of land
1305	Public works (Buildings & Roads)	38	Conducting of physical verification of Government land
1306	Public works (Buildings & Roads)	39	Non-mutation of land acquired
1307	Public works (Buildings & Roads)	40	Avoidable expenditure on reconstruction of a portion of road
1308	Public works (Buildings & Roads)	41	Unfruitful expenditure on incomplete building
1309	Public Health	44	Avoidable expenditure on purchase of costly material
1310	Rural Development	48	State Employment Guarantee Council (SEGC:)
1311	Rural Development	49	Financial irregularities in Gram Panchayats
1312	Rural Development	50	Physical performance

1313	Rural Development	51	Registration of households, allotment of job cards, and allocation of employment
1314	Rural Development	52	Planning and execution of works
1315	Rural Development	53	Execution of forest works
1316	Rural Development	54	Maintenance of records and data automation for monitoring and Information System (MIS)
1317	Rural Development	55	Lack of transparency in implementation ;of the scheme, monitoring and evaluation
1318	Rural Development	56	Registration of households and allotment of job cards
1319	Rural Development	57	Suspected double payments
1320	Rural Development	58	Payment of wages in excess of rates
1321	Rural Development	59	Mechanism to assess the impact
1322	Rural Development	60	Delay in furnishing utilization certificates (STATE FINANCES)
1323	Development and Panchayats	61	Irregular release of grants
1324	Development and Panchayats	62	Irregular release/non-utilization of grants
1325	Development and Panchayats	63	Monitoring and Internal Control
1326	Home	64	Audit Findings
1327	Home	65	Non-forfeiture of surely bonds
1328	Urban Local Bodies	66	Audit Findings
1329	Revenue	67	Audit Findings
1330	Revenue	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1331	Social Justice and Empowerment	69	Disbursement of old age summan allowances to ineligible persons
1332	Health and Family Welfare	70	Embezzlement due to inadequate internal control
1333	Health and Family Welfare	71	Misappropriations, losses, defalcations, etc. (STATE FINANCES)
1334	Education	72	Non-functioning of terminals installed under EDUSAT programme
1335	Agriculture	74	Blockade of funds on construction of incomplete buildings of Agro Malls due to ill planning
1336	Technical Education	76	Grants-in-aid
1337	Technical Education	77	Non-adjustment of temporary advance
1338	Technical Education	78	Delay in setting up of new polytechnics in the State
1339	Technical Education	79	Construction of Scheduled Caste Hostels
1340	Technical Education	80	Special coaching for competition/placement for SC Students
1341	Technical Education	81	Under utilization of staff
1342	Technical Education	82	Internal control
1343	Technical Education	85	Financial Irregularities

1344	Industries	87	Delay in furnishing utilization certificates (STATE FINANCES)
1345	District Gurgaon	89	Perspective and annual Plan
1346	District Gurgaon	90	Gaps in fund flow and expenditure incurred
1347	District Gurgaon	91	Physical verification of selected schools
1348	District Gurgaon	92	Girls' Education and Scheduled Caste/Scheduled Tribe Children
1349	District Gurgaon	93	Allotment of civil works without requirement
1350	District Gurgaon	94	Delay in completion of Civil works
1351	District Gurgaon	95	Village Education Committee/School Management Committee Training
1352	District Gurgaon	96	Internal control
1353	District Gurgaon	97	Water quality
1354	District Gurgaon	98	Non-handling over of tubewell based water supply scheme to Panchayats
1355	District Gurgaon	99	Non-recovery of water and sewerage charges
1356	District Gurgaon	100	Construction of haats
1357	District Gurgaon	101	Incorrect reporting of expenditure
1358	District Gurgaon	102	Non-completion of dwelling units
1359	District Gurgaon	103	Benefit given in contravention of the guidelines
1360	District Gurgaon	104	Allotment of houses
1361	District Gurgaon	105	Common irregularities noticed in Panchayati Raj Institutions
1362	District Gurgaon	106	Physical verification
1363	District Gurgaon	107	Excess expenditure over estimate
1364	District Gurgaon	108	Non-revision of list of BPL/AAY beneficiaries
1365	District Gurgaon	109	Fair price shops
1366	District Gurgaon	110	Challans for violation of traffic rules
1367	Excise and Taxation	112	Evasion of tax
1368	Excise and Taxation	113	Non-Production of records to Audit for scrutiny
1369	Excise and Taxation	114	Arrears in assessments
1370	Excise and Taxation	115	Position of Inspection Reports
1371	Excise and Taxation	116	Non-levy of Tax/Penalty for misuse of form VAT D-1
1372	Excise and Taxation	117	Material supplied by contractee to contractor
1373	Excise and Taxation	118	Other interesting cases
1374	Excise and Taxation	121	Evasion of tax due to suppression of sales
1375	Excise and Taxation	123	Analysis of arrears of revenue
1376	Excise and Taxation	124	Non-realisation of differential license fee on re-auction
1377	Excise and Taxation	125	Non/short recovery of interest
1378	Excise and Taxation	126	Non/short recovery of license fee and interest
1379	Excise and Taxation	135	Non/short recovery due to non-assessment of cases
1380	Excise and Taxation	136	Results of Audit

1381	Revenue	137	Evasion of stamp duty due to undervaluation of immovable property
1382	Revenue	138	Non-levy of stamp duty on plant and machinery
1383	Revenue	139	Evasion of stamp duty due to misclassification of documents
1384	Revenue	140	Short levy of stamp duty and registration fee due to misclassification of documents
1385	Revenue	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1386	Revenue	142	Irregular exemption of stamp duty
1387	Transport	143	Non/short realization of bid money on stage carriage permits
1388	Mines & Geology	144	Results of Audit
1389	Mines & Geology	145	Non/short realisation of bid money
74th Report			
1390	Education	4	Information and Communication Technology
1391	Education	5	Opening of Government Model Schools
1392	Education	6	Scheme for establishment of Government Model Sanskriti Schools
1393	Education	8	Implementation of State Policy on safety measures in Schools
1394	Education	9	Establishment of Satya Bharti Schools
1395	Education	12	Avoidable expenditure on procurement of dual desks
1396	Education	13	Extra expenditure due to de-centralized purchase of containers
1397	Health	15	Construction of CHCs, PHCs and SCs
1398	Health	16	Improper-functioning of PHCs/Sub-Centres
1399	Health	17	Lack of basic amenities in Sub-Centres
1400	Health	18	Procurement of Absorbent Cotton Wool from a black listed firm
1401	Health	19	Dispensing adulterated/spurious medicines to the patients
1402	Health	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
1403	Health	21	Embezzlement due to inadequate financial control
1404	Town & Country Planning	22	Planning not done in consonance with the Regional Plan of NCRPB
1405	Town & Country Planning	23	Extra payment of interest due to delay in referring the cases to Courts
1406	Town & Country Planning	24	Infructuous expenditure on development of auto market
1407	Town & Country Planning	25	Non development of acquired land
1408	Town & Country Planning	26	Abnormal rates allowed to a contractor
1409	Town & Country Planning	27	Execution of works not in the ambit of HUDA

1410	Town & Country Planning	28	Sewer and storm water drainage works
1411	Town & Country Planning	29	Water supply works in Gurgaon
1412	Town & Country Planning	30	Development of roads
1413	Town & Country Planning	31	Non-development of land for commercial complexes
1414	Town & Country Planning	32	Allotment of flats for EWS Category under Ashiana Scheme
1415	Town & Country Planning	33	Irregularities in allotment of plots under reserve categories
1416	Town & Country Planning	34	Issues related to private colonizers
1417	Town & Country Planning	35	Inadequate control over colonizers
1418	Town & Country Planning	36	Non-completion of low cost/affordable housing colonies
1419	Town & Country Planning	37	Non-renewal of licences
1420	Town & Country Planning	38	Non-approval of building plans
1421	Town & Country Planning	39	Time schedule for completion of projects as a whole
1422	Town & Country Planning	40	Non-submission of accounts statements
1423	Town & Country Planning	41	Non-recovery of EDC/IDC
1424	Town & Country Planning	42	Non-recovery of lease money and other charges
1425	Agriculture	43	Non-recovery of cost of land
1426	Development & Panchayats	44	Total sanitation Campaign/Nirmal Bharat Abhiyan
1427	Environment	45	Implementation of Bio Medical waste Management Rules in Haryana
1428	Environment	46	Loss of interest due to blockade of funds
1429	Environment	47	Delay in furnishing utilization certificates
1430	Finance	48	Non-claiming of interest on unutilized funds
1431	General Administration	49	Withdrawal of posts from the purview of Haryana Public Service Commission
1432	Technical Education	50	Withdrawal of posts from the purview of Haryana Public Service Commission
1433	Home	52	Unfruitful expenditure/blockade of Government funds
1434	Home	53	Misappropriations, losses, defalcations etc
1435	Irrigation	54	Wasteful expenditure on Single Layer Brick (SLB) lining of escape channel

1436	Irrigation	55	Working of Command Area Development Authority
1437	Public Health Engineering	58	Wasteful expenditure on non-functional water supply scheme
1438	Renewable Energy	60	Implementation of Solar Street Lighting Systems Programme
1439	Transport	62	Employment of bus conductors in excess of requirement
1440	Transport	63	Avoidable loss due to procurement of buses violating CMVR
1441	Welfare of SC & BC	64	Deficiencies in implementation of the schemes for 'Welfare and Protection of Girl Child
1442	Rural Development	65	Delay in furnishing utilization certificates
1443	Urban Local Bodies	66	Delay in furnishing utilization certificates
1444	Science & Technology	69	Delay in furnishing utilization certificates
1445	Excise and Taxation	70	Arrears in assessments
1446	Excise and Taxation	71	Evasion of tax detected by the Department
1447	Excise and Taxation	72	ITC allowed on Petroleum Products
1448	Excise and Taxation	73	ITC allowed on goods not sold
1149	Excise and Taxation	74	Incorrect/less reversal of ITC
1150	Excise and Taxation	75	Incorrect ITC allowed on Pre-owned Cars
1451	Excise and Taxation	76	Non levy of tax and penalty on bogus claim of ITC
1452	Excise and Taxation	77	Excess benefit of ITC
1453	Excise and Taxation	78	Incorrect carry forward of Input Tax Credit
1454	Excise and Taxation	79	Non production of records
1455	Excise and Taxation	80	Incorrect deduction of transit sale where goods were dispatched directly to ultimate purchaser
1456	Excise and Taxation	81	Sale during import
1457	Excise and Taxation	82	Under assessment of tax due to application of incorrect rate of tax
1458	Excise and Taxation	83	Under assessment of tax due to application of incorrect rate of tax
1459	Excise and Taxation	84	Under assessment of tax due to calculation mistake
1460	Excise and Taxation	85	Evasion of tax by submitting fake declaration forms 'C'
1461	Excise and Taxation	86	Under assessment of tax due to wrong deduction of sale to SEZ units
1462	Excise and Taxation	87	Non levy of tax and penalty for unauthorized collection of tax
1463	Excise and Taxation	88	Under assessment of tax due to irregular deduction allowed
1464	Excise and Taxation	89	Non-realisation of differential amount of license fee on re-allotment of vends
1465	Excise and Taxation	90	Non/short recovery of license fee and interest
1466	Excise and Taxation	91	Non/short recovery of licence fee and interest
1467	Excise and Taxation	92	Non levy / recovery of penalty for illegal possession and trade of liquor
1468	Excise and Taxation	93	Non/short realization of passengers tax from taxi/maxi owners

1469	Revenue	94	Results of audit
1470	Revenue	95	Misclassification of sale deeds
1471	Revenue	96	Critical fields left blank
1472	Revenue	97	Measurement units
1473	Revenue	98	Wrong input of construction year
1474	Revenue	99	Incomplete data capturing
1475	Revenue	100	Acceptance of junk data input
1476	Revenue	101	Non-capturing of second property details
1477	Revenue	102	Non-mapping of locations falling within/outside MC limits
1478	Revenue	103	Non-digitisation of prime Khasra master
1479	Revenue	104	Transactions by farmers and minus data in case of land purchased against compensation
1480	Revenue	105	Transactions on agricultural land within municipal Omits
1481	Revenue	106	HUDA plots having preferential number 'P'
1482	Revenue	107	Continued dependence on manual procedures
1483	Revenue	108	Non recording of Khasra numbers in the Collector rate list
1484	Revenue	109	Non-disposal/recovery of pending cases of undervaluation referred to the Collectors
1485	Revenue	110	Short levy of stamp duty due to undervaluation of immovable property
1486	Revenue	111	Improper maintenance of record
1487	Revenue	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1488	Revenue	113	Evasion of stamp duty due to undervaluation of immovable property
1489	Revenue	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1490	Revenue	115	Undue benefit through reduction in stamp duty
1491	Revenue	116	Exemption of stamp duty on collusive decrees
1492	Mines and Geology	117	Non/short realisation of bid money
1493	Transport	118	Non renewal of permits of transport vehicles
1494	Transport	119	Non collection of Adda fees
75th Report			
1495	Public Health Engineering	1	Expenditure in excess of estimates
1496	Public Health Engineering	2	Recoverable amount from HUDA
1497	Public Health Engineering	3	Irregular splitting of works
1498	Public Health Engineering	4	Advances to Land Acquisition Collectors
1499	Urban Local Bodies	8	Non-preparation of perspective and annual plans
1500	Urban Local Bodies	9	Accounts of ULBs

1501	Urban Local Bodies	10	Financial performance
1502	Urban Local Bodies	11	Non-recovery of supervision charges
1503	Urban Local Bodies	12	Diversion of grants
1504	Urban Local Bodies	13	Split-up of estimates
1505	Urban Local Bodies	14	Non-recovery of regularisation charges
1506	Urban Local Bodies	15	Non-recovery of Service Tax on rental receipts
1507	Urban Local Bodies	16	Non-availment of exemption from Service Tax
1508	Urban Local Bodies	17	Non-recovery of Labour Cess
1509	Urban Local Bodies	18	Non-recovery of Municipal Electricity Tax
1510	Urban Local Bodies	19	Non-recovery of old outstanding taxes, fees etc
1511	Urban Local Bodies	20	Non-allotment of EWS houses constructed under JNNURM
1512	Urban Local Bodies	21	Solid Waste Management
1513	Urban Local Bodies	22	Urban wage employment programme
1514	Urban Local Bodies	23	Payment made without execution of works
1515	Urban Local Bodies	24	Payment of wages
1516	Urban Local Bodies	25	Internal Control
1517	Urban Local Bodies	26	Loss due to non-recovery of outstanding lease money
1518	Urban Local Bodies	27	Delay in furnishing utilization certificates
1519	Education(HSSPP)	28	Learning Enhancement Programmes
1520	Education(HSSPP)	29	Maintenance of bank accounts
1521	Education(HSSPP)	32	Intervention for 'Out of School Children'
1522	Education(HSSPP)	34	Delay in distribution of "Free Text Books"
1523	Education(HSSPP)	35	Delay in construction of residential hostel/school buildings
1524	Rural Development	38	Irregular payments
1525	Rural Development	39	Non-utilisation of funds and assistance to ineligible families
1526	Co-operation	40	Retention of funds outside the Government Account
1527	Co-operation	41	Excess release of subsidy and irregular utilisation of unspent amount
1528	Co-operation	42	Non-recovery of audit fee
1529	Co-operation	43	Negligible return from share capital in Co-operative Societies and outstanding loan
1530	Co-operation	44	Rehabilitation of Co-operative Sugar Mills
1531	Co-operation	45	Non recovery of minimum return on share capital
1532	Co-operation	46	Redemption of share capital of co-operative societies
1533	Co-operation	47	Loan to Co-Operative Sugar Mills
1534	Co-operation	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
1535	Co-operation	49	Transfer of CCM Building to HSAMB
1536	Civil Aviation	51	Recoverable parking and maintenance charges
1537	Civil Secretariat	53	Irregular expenditure
1538	Civil Secretariat	54	Allotment of space to banks without execution of agreement

1539	Development & Panchayat	55	Management of panchayat land
1540	Development & Panchayat	56	Short term Lease of panchayat land
1541	Development & Panchayat	57	Financial management in GPs
1542	Food and Supplies	58	Loss due to distribution of foodgrains to ineligible ration card holders
1543	Health	59	Non-recovery of bond money
1544	Health	60	Misappropriation, losses, defalcations etc
1545	Home and Administration of Justice	61	Management of properties of Haryana Wakf Board
1546	Housing	62	Irregular allotment of open space
1547	Information, Public Relations and Cultural Affairs	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
1548	Irrigation	64	Unfruitful expenditure on construction of a minor
1549	Irrigation	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
1550	Irrigation	66	Miscellaneous Public Works Advances
1551	Public Works (B&R)	68	Incomplete works
1552	Public Works (B&R)	69	Miscellaneous Public Works Advances
1552	Revenue	70	Delay in release of annuity payment to the beneficiaries
1553	Town & Cuuntary Planing	71	Construction of Buildings and their utilization
1554	Town & Cuuntary Planing	72	Status of utilisation of land acquired by HUDA
1555	Transport	73	Misappropriation, losses, defalcations etc
1556	Excise and Taxation	75	Cases finalized after a delay of six months (under HGST Act):
1557	Excise and Taxation	76	Disposal of remand cases under Haryana Value Addex Tax
1558	Excise and Taxation	77	Disposal of remand cases under Haryana Value Added Tax Act
1559	Excise and Taxation	78	Non compliance of directions of the Appellate Authority
1560	Excise and Taxation	79	Non compliance of directions of the Appellate Authority
15611 562	Excise and Taxation	80	Revision Cases
1563	Excise and Taxation	82	Under assessment of tax due to application of incorrect rates of tax: Non/short leavey of tax
1564	Excise and Taxation	83	Non levy of penalty for bogus ITC claim/sale suppression
1565	Excise and Taxation	84	Suppression of Sale – Non levy of penalty for bogus ITC claim
1566	Excise and Taxation	85	Suppression of Sale – Non levy of penalty for bogus ITC claim

1567	Excise and Taxation	86	Deduction / rate concession against fake forms
1568	Excise and Taxation	87	Evasion of tax by registered dealers
1569	Excise and Taxation	88	Non-accountal of purchases/sales
1570	Excise and Taxation	89	Non/short levy of interest
1571	Excise and Taxation	90	Result of Audit
1572	Excise and Taxation	91	Non / short recovery of license fee from the licensees
1573	Excise and Taxation	92	Non/short recovery of license fee from the licensees
1574	Excise and Taxation	93	Surety bonds not collected before the allotment of vends
1575	Excise and Taxation	94	Non-realization of differential license fee on re-auction
1576	Excise and Taxation	95	Non / short recovery of interest
1577	Excise and Taxation	96	Non levy/realization of penalty for short lifting of quarterly quota of liquor
1578	Excise and Taxation	97	Non levy/recovery of peantly for illegal possession and trade of liquor
1579	Revenue	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1580	Revenue	99	Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act
1581	Revenue	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1582	Revenue	101	Short levy of stamp duty due to undervaluation of immoveable property
1583	Revenue	102	Evasion of stamp duty due to misclassification of documents
1584	Revenue	103	Evasion of stamp duty due to undervaluation of immoveable property
1585	Revenue	104	Undue benefit through reduction in Stamp Duty
1586	Revenue	105	Position of arrears
1587	Revenue	106	Non/delayed accountal of Revenue Recovery Certificates (RRCs)
1588	Revenue	107	Non-follow up/delayed action
1589	Revenue	108	Failure to follow up the RRCs sent to other Collectors
1590	Transport	109	Delay in implementation of revised penalty rates
1591	Transport	110	Non/short levy of penalty on over loading of vehicles
1592	Transport	111	Non/short recovery of token tax from private/goods vehicles
1593	Transport	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1594	Transport	113	Non-observance of MV Rules
1595	Transport	114	Issue of driving licence without medical certificate/learners licence/proof of birth certificate
1596	Transport	115	Non observance regulatory control
1597	Transport	116	Non recovery of additional fee due to out of turn allotment of registration numbers

1598	Transport	117	Non-realisation of additional fee due to allotment of choice number in respect of Non-Government authorities/retention of choice registration marks
1599	Transport	118	Short recovery of token tax
1600	Transport	119	Non-assignment of new registration number to vehicles from other States
1601	Transport	120	Issue of driving license after expiry of learners license and renewal of driving licenses beyond prescribed time
1602	Transport	121	Internal control
1603	Mines and Geology	122	Results of audit
77th Reports			
1604	Public Health Engineering	4	Irregular splitting of works
1605	Public Health Engineering	9	Delay in execution of works
1606	Public Health Engineering	10	Blocking of funds in Dharuhera water supply scheme
1607	Public Health Engineering	11	Blockade of funds on unutilized pipes
1608	Public Health Engineering	13	Misappropriations, losses, defalcations, etc
1609	Elementary Education	14	Unspent balances with DEEOs not reported to GOI
1610	Elementary Education	15	Non-maintenance of cash book and ledger
1611	Elementary Education	17	MDM not provided to the students of Government Aided Schools
1612	Higher Education	18	Affiliation
1613	Higher Education	19	Irregularities noticed in respect of bank guarantees
1614	Higher Education	20	Implementation of rules, regulations etc. and availability of infrastructure and faculty - Recognition on fake documents
1615	Higher Education	21	Deficiencies noticed during physical verification
1616	Higher Education	22	Implementation of reservation / fee concession policy
1617	Higher Education	23	Infrastructure
1618	Higher Education	24	Internal control mechanism
1619	Medical Education and Research	25	Inspections
1620	Medical Education and Research	26	Non-maintenance of record for accountal of processing fee/ absence of provision for charging processing fee
1621	Medical Education and Research	27	Irregularities noticed in respect of bank guarantees
1622	Medical Education and Research	28	Implementation of rules, regulations etc. and availability of infrastructure and faculty – Recognition of fake documents
1623	Technical Education	29	Lack of financial and administrative control
1624	Technical Education	31	Loss due to injudicious allotment of work

1625	Animal Husbandry and Dairying	32	Veterinary infrastructure and its utilization
1626	Animal Husbandry and Dairying	33	Incomplete projects under RIDF XVI-2 and RIDF XVII
1627	Archaeology and Museums	34	Delay in construction of museum and office building and non achievement of the objective of the department
1628	School Education	35	Non-recovery of stipend amount from ineligible students
1629	Environment	37	Avoidable payment of Income Tax
1630	Environment	38	Delay in furnishing utilization certificates
1631	Food and Supplies	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
1632	Food and Supplies	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
1633	Food and Supplies	41	Non-delivery of rice by millers
1634	Food and Supplies	42	Non-recovery from the millers
1635	Food and Supplies	43	Non-recovery of amount of value cut and moisture cut from millers
1636	Food and Supplies	44	Non-adherence of guidelines
1637	Health	45	Utilization of funds by Red cross Society
1638	Health	46	Training to the handicapped persons
1639	Health	47	Suspected Embezzlement (Bhiwani)
1640	Health	48	Undue favour and non levy of penalty
1641	Home	49	Non-implementation of Outdoor Surveillance System
1642	Industrial Training and Vocational Education	50	Blockade of funds due to injudicious selection of site
1643	Irrigation	51	Disposal of sewage and effluent water in Western Jamuna Canal causing environmental hazards
1644	Irrigation	53	Avoidable expenditure on acquisition of land
1645	Irrigation	54	Misappropriations, losses, defalcations, etc
1646	Public Works (B&R)	55	Avoidable expenditure on acquisition of land
1647	Sports and Youth Affairs	58	Parking of funds
1648	Sports and Youth Affairs	59	Irregular payment and Non-recovery from the students
1649	Women and Child Development	60	Extra expenditure on purchase of utensils
1650	Social Justice and Empowerment	61	Delay in furnishing utilization certificates
1651	Urban Local Bodies	62	Delay in furnishing utilization certificates
1652	Science and Technology	63	Delay in furnishing utilization certificates
1653	Transport	64	Misappropriations, losses, defalcations, etc
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1654	Excise and Taxation	1	Evasion of tax detected by the Department
1655	Excise and Taxation	2	Non production of records to audit for scrutiny
1656	Excise and Taxation	3	Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC)
1657	Excise and Taxation	4	Non registration of works contractors
1658	Excise and Taxation	5	Reduction in number of scrutiny cases
1659	Excise and Taxation	6	Underassessment/irregular refund of tax due to application of incorrect rate of tax
1660	Excise and Taxation	7	Underassessment due to allowing benefit against fake forms
1661	Excise and Taxation	8	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
1662	Excise and Taxation	9	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
1663	Excise and Taxation	10	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
1664	Excise and Taxation	11	Underassessment due to non levy of tax/interest/surcharge and allowing excess benefit of tax concession
1665	Excise and Taxation	12	Underassessment / Excess refund due to non / incorrect reversal of ITC
1666	Excise and Taxation	13	Underassessment / Excess refund due to non / incorrect reversal of ITC
1667	Excise and Taxation	14	Underassessment / Excess refund due to non / incorrect reversal of ITC
1668	Excise and Taxation	15	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
1669	Excise and Taxation	16	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
1670	Excise and Taxation	17	Non-consideration of stock of Paddy/Rice purchased against form VAT-D2
1671	Excise and Taxation	18	Non levy of penalty under Section 10A of CST Act
1672	Excise and Taxation	19	Excess refund due to allowing deduction against invalid documents
1673	Excise and Taxation	20	Irregular refund to contractors/traders
1674	Excise and Taxation	21	Irregular refund to contractors of DMRC
1675	Excise and Taxation	22	Non maintenance of Demand and Collection register (DCR) of returns (VAT G-8)
1676	Excise and Taxation	23	Late servicing of assessment orders and demand notices
1677	Excise and Taxation	24	Non examination of assessment cases by DETCs/JETCs
1678	Excise and Taxation	25	Loss of revenue due to delay in re-assessment of the cases
1679	Excise and Taxation	26	Recovery of demand created during the year
1680	Excise and Taxation	27	Incorrect benefit of ITC on goods not sold
1681	Excise and Taxation	28	Non/short levy of tax due to incorrect classification
1682	Excise and Taxation	29	Non/short levy of tax due to incorrect classification
1683	Excise and Taxation	30	Excess allowance of deposit of tax

1684	Excise and Taxation	31	Non levy of tax on sale of chemicals
1685	Excise and Taxation	32	Short levy of tax on sale of pipes
1686	Excise and Taxation	33	Non levy of additional tax/penalty for misuse of Form VAT D-1
1687	Excise and Taxation	34	Evasion of tax due to suppression of Sales
1688	Excise and Taxation	35	Results of audit
1689	Excise and Taxation	36	Non/short levy of license fee and interest
1690	Excise and Taxation	37	Non/short levy of license fee and interest
1691	Excise and Taxation	38	Non levy/recovery of penalty for illegal possession and trade of liquor
1692	Revenue	39	Results of audit:
1693	Revenue	40	Short realization of stamp duty due to misclassification of documents
1694	Revenue	41	Short levy of stamp duty due to application of incorrect rates of immoveable properties
1695	Revenue	42	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1696	Revenue	43	Short realization of stamp duty due to registration of documents on the basis of old agreement
1697	Revenue	44	Evasion of stamp duty due to undervaluation of immovable property
1698	Revenue	45	Irregular exemption of stamp duty
1699	Revenue	46	Undue benefit through reduction in stamp duty
1700	Transport	47	Non fixation of snap locks
1701	Transport	48	Suspected misappropriation of Government Receipt
1702	Mines and Geology	49	Non/short recovery of royalty and interest
79th Report			
1703	Agriculture	1	Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots
1704	Agriculture	2	Lack of facilities in Mandis
1705	Agriculture	3	Misuse of infrastructure
1706	Agriculture	4	Allotment of plots to ineligible licensees
1707	Agriculture	5	Irregular construction of basement in shops/booths and upper story on booths
1708	Agriculture	6	Non-auction of plots
1709	Agriculture	7	Encroachment on mandi land
1710	Agriculture	8	Execution of sub-standard work and excess payment to contractor
1711	Agriculture	9	Non-recovery of material issued to contractor
1712	Medical Education and Research	10	Deficiencies in maintenance of records and suspected embezzlement
1713	Medical Education and Research	11	Non-adjustment of advances
1714	Medical Education	12	Inadequate machinery and equipment

	and Research		
1715	Medical Education and Research	13	Inadequate fire fighting mechanism
1716	Medical Education and Research	14	Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana
1717	Medical Education and Research	15	Implementation of Schemes - Pilot Programme for Prevention of Burn Injury
1718	Medical Education and Research	16	Avoidable payment of Service Tax
1719	Medical Education and Research	17	Improper evaluation of bids
1720	School Education	18	Unrecognized Schools
1721	School Education	19	Students requiring special training not identified
1722	School Education	20	Management, monitoring and evaluation
1723	School Education	21	Misappropriations, losses, defalcations, etc
1724	Environment	22	Operations without Consent to Establish and Consent to Operate
1725	Environment	23	Lack of verification of EC compliance
1726	Environment	24	Non-compliance of conditions of pollution control
1727	Environment	25	Non-compliance of environment impact monitoring aspects
1728	Environment	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
1729	Environment	27	Delay in furnishing utilization certificates
1730	Food and Drug Administration	28	Non-conducting of survey and non-registration of Food Business Operators
1731	Food and Drug Administration	29	Inadequate infrastructure facilities in the food laboratories
1732	Food and Drug Administration	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
1733	Food and Drug Administration	31	Inspection of registered establishment
1734	Food and Drug Administration	32	Non-achievement of targets for collection of samples
1735	Food and Drug Administration	33	Non-adjudication against offenders of sub-standard/misbranded samples
1736	Food and Drug Administration	34	Delay in adjudication of cases
1737	Food and Drug Administration	35	Availability of manpower
1738	Food and Drug Administration	36	Information, Education and Communication activities
1739	Food and Drug Administration	37	Conclusion
1740	Home and Administration of Justice	38	Non-implementation of project for upgradation of Police Control Room

1741	Industrial Training	39	Purchases without tendering process
1742	Industrial Training	40	Non-utilization of surplus machinery and tools
1743	Irrigation	41	Misappropriations, losses, defalcations, etc
1744	Industries and Commerce	42	Non-achievement of targets for conducting training
1745	Industries and Commerce	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
1746	Industries and Commerce	44	Delay in furnishing utilization certificates
1747	Labour	45	Delay in construction of Workers' Facilitation Centres
1748	Public Works (Buildings & Roads)	46	Maintenance of Roads
1749	Public Works (Buildings & Roads)	47	Contract management - Non-recovery of liquidated damages
1750	Public Works (Buildings & Roads)	48	Excess payment to agencies
1751	Public Works (Buildings & Roads)	49	Unfruitful expenditure on incomplete work
1752	Public Health Engineering	50	Unfruitful expenditure
1753	Public Health Engineering	51	Misappropriations, losses, defalcations, etc
1754	Science and Technology	52	Delay in furnishing utilization certificates
1755	Town and Country Planning(HUDA)	53	Non-recovery of unearned increase in value of land and annual ground rent
1756	Women and Child Development	54	Occupancy in Homes and lack of awareness
1757	Women and Child Development	55	Repair and maintenance works
1758	Women and Child Development	56	Follow up action and monitoring
1759	Forest	57	Delay in furnishing utilization certificates
1760	Social Justice and Empowerment	58	Delay in furnishing utilization certificates
1761	Social Justice and Empowerment	59	Misappropriations, losses, defalcations, etc
1762	Rural Development	60	Delay in furnishing utilization certificates
1763	Urban Local Bodies	61	Delay in furnishing utilization certificates
1764	Transport	62	Misappropriations, losses, defalcations, etc
80th Report			
1765	Higher Education	1	Non-preparation of plan for Sustainable Development goals
1766	Higher Education	2	Non-adjustment of temporary advances
1767	Higher Education	3	Avoidable payment of Service Tax
1768	Higher Education	4	Computerisation of University Activities

1769	Higher Education	5	Non-enforcement of standards for quality education in affiliated colleges
1770	Higher Education	6	Continuation of provisional affiliation of the colleges/ institutions despite non-removal of deficiencies
1771	Home(Jail)	7	Non-formulation of perspective plan and new jail manual
1772	Home(Jail)	8	Outstanding recoveries on account of job work/sales by jail factories
1773	Home(Jail)	9	Non-leasing out of vacant shops
1774	Home(Jail)	10	Delay in computerisation of jails
1775	Home(Jail)	11	Infrastructure in prisons
1776	Home(Jail)	12	Non-constitution of Board of Visitors for inspection of Jails
1777	Food & Supplie	13	Non-realisation of claims from FCI and extra burden of interest
1778	Food & Supplie	14	Delay in furnishing utilization certificates
1779	Forest	15	Unfruitful expenditure on water harvesting structure
1780	Housing	16	Unfruitful expenditure on construction of Community Centre
1781	Public Relaction	17	Effectiveness of advertisement on TV channels
1782	Labour	18	Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax
1783	Public Health Engineering	19	Idle expenditure on incomplete work
1784	Public Health Engineering	20	Unfruitful expenditure on incomplete scheme and payment to an agency for work not done
1785	Public Health Engineering	21	Non-functional water supply scheme for want of raw water
1786	Public Health Engineering	22	Non-completion of the projects within stipulated period
1787	Public Health Engineering	23	Irregular enhancement of scope of works
1788	Public Works (B&R)	24	Premature deposit of funds with Railways
1789	Public Works (B&R)	25	Time and cost overrun
1790	Revenue	26	Extra burden of interest due to parking of funds outside the Government Account violating government instructions
1791	Town and Country Planning	27	Failure to recover Government dues from a defaulter developer
1792	Town and Country Planning	28	Purchase of pipes in excess of requirement
1793	Transport	29	Undue favour to Agency
1794	Urban Local Bodies	30	Construction of toilets under Swachh Bharat Mission
1795	Urban Local Bodies	31	Construction of toilets under Swachh Bharat Mission
1796	Urban Local Bodies	32	Non-constitution of District Level Review and Monitoring Committee
1797	Urban Local Bodies	33	Inadequate coverage of beneficiaries
1798	Urban Local Bodies	34	Delay in furnishing utilization certificates

1799	Development & Panchyats	35	Financial Management – Delay in release of funds
1800	Development & Panchyats	36	Partial/non-release of incentive to beneficiaries
1801	Development & Panchyats	37	Double/Triple release of first installment
1802	Development & Panchyats	38	Social audit not conducted
1803	Development & Panchyats	39	Delay in furnishing utilization certificates
1804	Welfare SC & BC	40	Suspected fraudulent payment of scholarships
1805	Animal Husbandry	41	Delay in furnishing utilization certificates
1806	Social Justice & Empowerment	42	Delay in furnishing utilization certificates
1807	Social Justice & Empowerment	43	Misappropriations, losses, defalcations, etc.
1808	Sports & Youth Affairs	44	Delay in furnishing utilization certificates
1809	School Education	45	Misappropriations, losses, defalcations, etc.
1810	Rural	46	Delay in furnishing utilization certificates
1811	Science & Technology	47	Delay in furnishing utilization certificates
1812	Environment	48	Delay in furnishing utilization certificates
1813	Art & Culture	49	Delay in furnishing utilization certificates
1814	Irrigation and Water Resources	50	Misappropriations, losses, defalcations, etc.
1815	Health	51	Misappropriations, losses, defalcations, etc.
1816	Finance	52	Misappropriations, losses, defalcations, etc.
1817	Industrial Training	53	Misappropriations, losses, defalcations, etc.