

**HARYANA VIDHAN SABHA**  
**PUBLIC ACCOUNTS COMMITTEE**  
(2019-2020)

**80<sup>th</sup> REPORT**

**ON**

**Appropriation Accounts/Finance Accounts of the  
Haryana Government for the Year 2016-17**

**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 31<sup>st</sup> March, 2017**



**(Presented to the House on 4<sup>th</sup> March, 2020)**

**HARYANA VIDHAN SABHA SECRETARIAT,  
CHANDIGARH  
2020**





## TABLE OF CONTENTS

		Paragraphs	Page(s)
Composition of Public Accounts Committee			iii
<b>Introduction</b>			v
<b>Report</b>			vii
<b>Part-I</b> Report on the Report of the Comptroller and Auditor General of India on Appropriation Accounts/Finance Accounts; for the year 2016-17.			1-4
<b>Part-II</b> Report on the Reports of the Comptroller and Auditor General of India on Social, General and Economic Sectors (Non-Public Sector Undertakings) and State Finances for the year ended 31st March, 2017.			5-6
<b>Sr. No.</b>	<b>Name of the Department</b>		
1.	Higher Education	01-06	7-19
2.	Home (Jail)	07-12	20-25
3.	Food, Civil supplies & Consumer Affairs	13-14	26-35
4.	Forest	15	36-38
5.	Housing (Housing Board)	16	39-40
6.	Public Relation	17	41
7.	Labour	18	42-49
8.	Public Health Engineering	19-23	50-66
9.	Public Works (Buildings & Roads)	24-25	67-73
10.	Revenue	26	74-76
11.	Town and Country Planning (HUDA))	27-28	77-82
12.	Transport	29	83-86
13.	Urban Local Bodies	30-34	87-100
14.	Development & Panchyats	35-39	101-107
15.	Welfare SC & BC	40	108-117
16.	Animal Husbandry	41	118-120
17.	Social Justice & Empowerment	42-43	121-128
18.	Sports & Youth Affairs	44	129-131
19.	School Education	45	132-136
20.	Rural	46	137-139
21.	Science and Technology	47	140-146
22.	Environment	48	147-153
23.	Art & Culture	49	154-156
24.	Irrigation and Water Resources	50	157-159
25.	Health	51	160-162
26..	Finance	52	163-165
27.	Industrial Training	53	166-169
Appendix showing outstanding observations / recommendations of the Public Accounts Committee on which the Government is yet to take final decision.			170-223



**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE**  
(From 10.05.2019 to 02.11.2019)

**CHAIRPERSON**

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

**MEMBERS**

- |    |                                     |        |
|----|-------------------------------------|--------|
| 2. | Shri Parminder Singh Dhull, M.L.A   | Member |
| 3. | Shri Jai Tirath, M.L.A              | Member |
| 4. | Shri Bakhshish Singh Virk, M.L.A    | Member |
| 5. | Shri Harvinder Kalyan, M.L.A        | Member |
| 6. | Dr. Pawan Saini, M.L.A              | Member |
| 7. | Shri. Randhir Singh Kapriwas, M.L.A | Member |
| 8. | Dr. Krishan Lal Middha, M.L.A       | Member |
| 9. | Shri Nagender Bhadana, M.L.A        | Member |

**(From 04.12.2019 to 31.03.2020)**

**CHAIRPERSON**

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

**MEMBERS**

- |    |                             |        |
|----|-----------------------------|--------|
| 2. | Smt Kiran Choudhry, M.L.A   | Member |
| 3. | Shri Dura Ram, M.L.A        | Member |
| 4. | Dr Abhe Singh Yadav, M.L.A  | Member |
| 5. | Shri Sudhir Kumar, M.L.A    | Member |
| 6. | Shri Varun Chaudhry, M.L.A  | Member |
| 7. | Shri Mamman Khan, M.L.A     | Member |
| 8. | Shri Jogi Ram Sihag, M.L.A. | Member |
| 9. | Shri Nayan Pal Rawat, M.L.A | Member |

**SECRETARIAT**

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



## INTRODUCTION

1. I, the Chairperson of the Public Accounts Committee, having been authorized by the Committee in this behalf, present this 80<sup>th</sup> Report on the Reports of the Comptroller and Auditor General of India on Appropriation Accounts/Finance Accounts; Social General and Economic Sectors (Non- Public Sector Undertakings) and State Finances for the year ended 31<sup>st</sup> March, 2017.
2. The Report of the Comptroller and Auditor General of India on Appropriation Accounts/Finance Accounts; Social, General and Economic Sectors (Non- Public Sector Undertakings) and State Finances for the year ended 31<sup>st</sup> March, 2017 were laid on the Table of the House on 14<sup>th</sup> March, 2018.
3. The Committee examined the Reports of the Comptroller and Auditor General of India on Appropriation Accounts/Finance Accounts; Social General and Economic Sectors (Non- Public Sector Undertakings) and State Finances for the year ended 31<sup>st</sup> March, 2017 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 11<sup>th</sup> February, 2020.
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 11<sup>th</sup> February, 2020

**HARVINDER KALYAN**  
CHAIRPERSON



## **REPORT**

### **GENERAL**

The Committee for the year 2019-2020 was nominated on 10<sup>th</sup> April, 2019 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 21<sup>st</sup> February, 2019, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the year 2019-2020. With the completion of term of 13<sup>th</sup> Haryana Vidhan Sabha on 03<sup>rd</sup> November, 2019, the Committee stood dissolved. Thereafter on the constitution of 14<sup>th</sup> Assembly, a new Committee for the remaining period of the year 2019-2020 was nominated on 03<sup>rd</sup> December, 2019 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 05<sup>th</sup> November, 2019 authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the remaining period of the year 2019-2020.

2. The Committee held total 47 meetings during the year at Chandigarh and other places upto 11<sup>th</sup> February, 2020 till the finalization of the Report.

**PART - I**  
**APPROPRIATION ACCOUNTS / FINANCE ACCOUNTS**  
**of the Haryana Government for the year 2016-17**



**EXCESS OVER VOTED GRANTS/CHARGED  
APPROPRIATIONS FOR THE YEAR 2016-17**

**(i) 2.3.2 Excess over provisions during 2016-17 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. 256.98 crore during the year 2016-17 was still to be regularized.

**Excess over provisions requiring regularization during 2016-17:**

(Rs. in crore)				
Sr. No.	Number and title of grant/ appropriation	Total grant/ appropriation	Expenditure	Excess
<b>Revenue (Charged)</b>				
1.	6-Finances	10510.03	10581.30	71.27
	<b>Sub Total</b>	<b>10510.03</b>	<b>10581.30</b>	<b>71.27</b>
<b>Capital(Voted)</b>				
2.	14- Urban Development	Nil	0.92	0.92
3.	24-Irrigation	655.50	832.49	176.99
	<b>Sub- Total</b>	<b>655.50</b>	<b>833.41</b>	<b>177.91</b>
<b>Capital (Charged)</b>				
4.	24- Irrigation	88.00	93.81	5.82
5.	08- Building & Roads	33.00	34.98	1.98
	<b>Sub Total</b>	<b>121.00</b>	<b>128.79</b>	<b>7.80</b>
	<b>Grand- Total</b>	<b>11286.53</b>	<b>11543.50</b>	<b>256.98</b>

**(ii) Observations/Recommendations of the Committee:**

After going through the Finance and Appropriation Accounts of the Haryana Government for the year 2016-17 as shown in the para no.2.3.2 of the Report of the Comptroller and Auditor General of India for the year ended 31<sup>st</sup> March, 2017 (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 due to more interest payment on UDAY Bonds, National Small Saving Funds, Market Loans, EAPs loan and contribution to Guarantee Redemption fund etc. under grant No.6-Finance [*Revenue (Charged)*]; booking on pro-rata basis of revenue/establishment expenditure towards capital side by the Principal Accountant General, Haryana which was unavoidable under grant No.24-Irrigation [*Capital (Voted)*]; inclusion of actual expenditure of income tax deducted from the beneficiaries by field offices in the PAG, Haryana but the expenditure booked by the department is as per actual online expenditure under grant No.24-Irrigation [*Capital (Charged)*] and declaration of higher awards announced by Hon'ble Courts as well as decision of arbitration cases under grant No.08-Buildings and Roads [*Capital (Charged)*], during the financial year 2016-17.

During the course of oral examination, the Committee observed that departments namely; Finance, Irrigation and Public Works (Buildings & Roads) 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, Irrigation and Public Works (Buildings & Roads). However, the Committee has also desired that to sort out the regular problem in the case of Irrigation Department, any suitable mechanism be evolved in consultation with the office of 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 Public Works (Building & Roads) 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 further 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 2016-17 be regularised by the State Legislature in the manner prescribed under Article 205 of the Constitution of India. Pro-rata

\*\*\*\*

**PART - II**  
**SOCIAL, GENERAL & ECONOMIC SECTORS**  
**(Non-Public Sector Undertakings)**  
**And**  
**STATE FINANCES**  
**for the year ended 31 March, 2017**



## HIGHER EDUCATION DEPARTMENT

[1] **2.1.6.2 Non-preparation of plan for Sustainable Development goals:**

The Sustainable Development Goals (SDG) officially came into force from January 2016. Accordingly, Government of Haryana, Planning Department constituted (July 2016) seven Inter Departmental Working Groups for Implementation of SDGs in Haryana. SDG-4 regarding ensuring inclusive and equitable quality education and promoting lifelong learning opportunities for all by 2030 was to be implemented by Higher Education Department.

The University was one of the important constituents of the Higher Education Department. It was not on record whether the Department had conveyed its road map to the University for the achievement of SDG-4. Audit observed that neither the Department nor the University had prepared any action plan to achieve SDG 4. Issues like lack of infrastructure facilities, declining trend in performance indicators and eve teasing of girl students, as discussed in succeeding paragraphs, had direct impact on achievement of the goals. However, there was no specific plan to address these issues. The Vice-Chancellor of the University stated during the exit conference that action plan for achieving SDG would be prepared. However, action plan in this regard had not been prepared as of October 2017.

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

With regard to implementation of sustainable development goals in Haryana (Quality Education for all), the University is keenly interested to implement the same for which the Director, Higher Education Haryana be requested to supply the recommendations of seven inter departmental working groups this regard which was constituted by the Govt, of Haryana Planning Department in July 2016

The observations of Audit party with regard to non-preparation of any action plan to achieve SDG-4, in respect of the reservations policy of the State Govt., post matric SC scholarship scheme for SC students was not found correct as the same are already being followed. Similarly, Proctorial Board and Sexual harassment Cell have already been constituted by the University under the Chairmanship of senior faculty members to take care of die grievance of the girl students.

Hence the para may be dropped.

**After hearing the departmental representatives, the Committee has observed that the goals of sustaintable development have been defined in a very general and infinite way. The Committee has recommended that the plan for sustainable development be prepared and the goals to be achieved under this plan be defined specifically under intimation of the committee at the earliest possible.**

[ 2 ] **2.1.7.3 Non-adjustment of temporary advances:**

As per provisions contained in paragraph 10.13 of University Account Code Volume-IV, it was the duty of the Head of Department/Drawing and Disbursing Officer to ensure that account of temporary advances is rendered as early as possible and unspent balances, if any, are refunded immediately after finalization of the purchases for which the temporary



advances were drawn. All advances should be got adjusted within a month of their drawal.

Audit observed that the University was not following the above codal provisions. Temporary advances in 270 cases amounting to Rs.11.18 crore for the period 2012-17 were lying unadjusted as of March 2017. Out of these advances, 58 different advances drawn by Superintendent (Travelling Allowance) amounting to Rs.56.80 lakh were outstanding whereas as per rule not more than three temporary advances were to be sanctioned until the advances already drawn had been got adjusted.

Besides, Rs.1.18 crore was recoverable/ adjustable by the Engineering Cell from 58 persons/firms/suppliers.

The non- adjustment of temporary advances could encourage continued violation of financial rules and may lead to fraud/misappropriation of funds by the departments/ officials.

The Government directed the University during exit conference to adjust or recover advances in a time bound manner. The University stated (September 2017) that these cases were under process for adjustment.

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

It is a continuous process, which goes on throughout the year. The old outstanding advances are got adjusted & the new advances were taken for various purposes during the subsequent year/years. Accordingly, after getting various advances adjusted the advances worth Rs.3,20,24,017/- (details attached) only are still outstanding against total amount of advances for Rs.11.18 crore shown in the audit para under reference. TA advances amounting to Rs.15.40 lakh are under process against total amount of TA advances worth Rs.56.80 lakh shown in the audit para. Necessary continuous action for getting the advances adjusted is being taken by the university vigorously.

**The Committee has recommended that sincere and pragmatic efforts be made to get all pending advances adjusted within a period of one month under intimation of the Committee and Principal Accountant General (Audit), Haryana.**

[3] **2.1.7.4 Avoidable payment of Service Tax:**

Government of India, Ministry of Finance, Department of Revenue exempted (June 2012) payment of Service Tax on the services provided to or by an educational institution in respect of education by way of auxiliary education services. The notification was further amended in July 2014 and exemption of service tax was made applicable for services like transportation of students, faculty and staff, catering including mid-day meals scheme sponsored by the Government, security or cleaning or housekeeping services.

Scrutiny of records revealed that University paid service tax of Rs.52.61 lakh to three agencies for hiring services such as security and housekeeping from outsourcing agencies during 2012-14 resulting in avoidable payment of service tax. The payment of service tax could have been avoided, had the notifications issued by the Government been implemented.

The University stated (September 2017) that the service providers had deposited this service tax in Government account but did not offer any reply for not availing the exemption from payment of service tax.

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

The office of Controller Security has already directed the M/s New Hindustan Security Services & Placements Bureau (Regd.), Sampla Rohtak for doing the needful in the matter vide this office letter No.CS/15/189 dated 15.09.2015. A copy of audit requisition no. SS/AP-02/Audit/MDU/2015-16/05 dated 27.08.2015 was also sent to him. Further, the reply received from M/s New Hindustan Security Services & Placements Bureau (Regd), Sampla Rohtak as depicted in Annexure-II and a copy of challans supplied by the agency are also enclosed with these annexure as convened by the Controller of Security vide his office memo No.CS/17/512 dated 22.08.2017.

M/s TFS Corporate Solution Pvt. Ltd., New Delhi has also supplied the copies of Challans in respect of deposit of service tax through Asstt. Registrar (NT) vide their office Memo No./EN-9/Audit/2017/10351 dated 29.08.2017 as depicted in Annexure-I.

It is submitted that M/s Nature View Landscape Pvt. Ltd., has provided the Maintenance of Horticulture. The agency claimed for Service Tax in their running bills for the period from Feb. 2013 to June 2013. But the University did not make any payment on account of service tax to the agency for this period (Annexure-III)

Hence, the audit para may kindly be dropped.

**During deliberations, it has been told by the departmental representatives that in a similar case, Guru Jambheshwar University of Sciences & Technology, Hisar has got refund from the Income Tax Department and the M.D. University, Rohtak has already obtained the copies of the correspondence in the matter made by the Guru Jambheshwar University, Hisar and also started the process to get the refund. After hearing the departmental representatives, the Committee has desired that sincere and pragmatic efforts be made to get the refund at the earliest possible under intimation of the Committee.**

[ 4 ] **2.1.8 Computerisation of University Activities:**

**(a) Allotment of work in non-transparent manner** - As per paragraph 12.18 (ii) of Calendar volume-IV of the University, the tender document should be self-contained and comprehensive. Further, paragraph 12.48 stipulates that open tenders should be invited for purchase of material and services exceeding rupees five lakh by giving wide publicity in at least two newspapers.

The University invited expression of interest on 20 February 2010 for computerization of various activities of administration, financial, academic, affiliation of colleges, research, etc. to be submitted by 2 March 2010 and to be opened on the same day. It was noticed that only ten days were given for submission of tender instead of 15 days as prescribed in the University Rules (paragraph 12.18 (i) of Calendar Volume-IV). Thus, by curtailing the time for submission of tenders, competition was adversely affected. Besides, the

advertisement of tender was published only in one newspaper against the requirement of at least two newspapers.

The University received bids from seven firms. The Vice Chancellor appointed a Committee to oversee the computerization work. As per conditions laid down in tender document, separate financial and technical bids were required to be submitted. However, the tender documents did not specify the parameters to be considered for technical qualification and price quotation. The University called for documents such as annual turnover, Capability Maturity Model Integration (CMMI) certificate, support system at local/national level, sales tax number, prior experience, etc. on the day of opening of tender, i.e. 12 March 2010 to assess the technical qualification of the bidders. Of the seven firms, three firms were rejected (April 2010) by the Committee on technical grounds such as lack of experience, financial viability, inadequate manpower support, lack of professional understanding, etc. though specific criteria had never been laid down beforehand. Of the remaining four firms (April 2010), called for detailed presentation of their proposals, one was rejected as it did not have any experience in the area of automation of University functions although the issue of experience had already been decided in April 2010. The financial bids of the remaining three firms were opened in June 2010. The bid of M/s Expedien e-Solutions was rejected citing that the cost of each item and the total cost of project was not workable and firm had inadequate experience.

Out of remaining two firms, M/s HCL Infosystems quoted Rs.3.01 crore for the project, Rs.0.38 crore per annum for operation and maintenance of call centre and front desk, data centre and applications, Rs.7,500 per person for Data Entry Operator and Rs.0.65 per page for Data Digitization. M/s NYSA Communications quoted Rs.199 per student per examination and the estimated cost worked out to ' six crore. Despite M/s HCL Infosystems being the lowest bidder as per committee report, its tender was rejected on ground that it did not have experience in taking up jobs of similar nature. Thus, despite the fact that the bid document had not specified any method for submission of estimated cost and all three firms had submitted financial bids on different parameters, which were not comparable with each other, the financial bids of M/s Expedien e-Solutions and M/s HCL Infosystems were rejected arbitrarily. Finally, only M/s NYSA Communications was considered eligible and order was placed in October 2010. The work was to be completed within 12 months from the date of award of contract. Audit further observed that in comparison to other firms, the turnover and experience of the M/s NYSA Communications was least as it was incorporated as a company in 2008-09 only i.e. one financial year prior to this tender. Its ongoing work in Directorate of Distance Education (DDE) was considered as satisfactory though the work was started only in July 2009 with completion period up to July 2012. This firm also did not hold CMMI (Capability Maturity Model Integration) certificate. On the other hand, M/s HCL Infosystems had experience of 24 years and also had CMMI certificate. It was also observed that Vice Chancellor had also chaired the Committee on certain occasions (23 June 2010, 14, 16 and 28 July 2010 and 20 and 25 August 2010) and had an influence over the functioning of the Committee. Thus, the tender evaluation and award process suffered from infirmities and was opaque.

**(b) Excess payment** - As per bid document, M/s NYSA Communications was to complete all computerization work within 12 months from the date of award of contract (October 2010) and maintain Data Centre for three years without any additional cost.

Based on M/s NYSA Communications cost offer of Rs.199 per student per examination, the cost of the project had been worked out by evaluation committee on basis of number of students for one year i. e. at rupees six crore approximately for three lakh students. However, in MOU signed between University and M/s NYSA Communications in October 2010, the period for completion of work was increased to 16 months. Audit further observed that the University released full payment (Rs.199 per student per examination) on the basis of number of students for three years. The University, as a result, made the payment of Rs.32.31 crore instead of Rs.six crore. Thus, the university made an excess payment of Rs.26.31 crore. Negligence in not ensuring that the MoU was as per the conditions specified in the bid documents led to a huge loss for which responsibility needs to be fixed.

Further, it was noticed that the activities of the College Development Council, Research, Student Welfare, Hostel Management (except room allotment), Sports matters, Stores Management, Engineering Cell, Estate Office, etc. were not computerised though required as per scope of work. Activities of only financial management and academic management were computerized. The contract was closed (14 October 2013) without executing these works.

The University stated (October 2017) that the issue was under investigation at State Government level.

**(c) Non-completion of balance computerisation work** - The University allotted (August 2014) the left out work to another firm after inviting tenders at a cost of Rs.4.78 crore including taxes. As per MoU, the service provider was to implement modules relating to Student Lifecycle Management, Human Resource (OM, PA and Payroll) and Finance Module within nine months failing which penalty at the rate of two *per cent* of the contract value for each month subject to a maximum of 25 *per cent* of the contract cost was leviable. The service provider failed to implement required modules within stipulated period and work is still incomplete though a payment of Rs.1.40 crore including taxes had already been released upto April 2017. However, no penalty was levied for delay in execution of works though the penalty of Rs.1.20 crore (25 *per cent* of Rs.4.78 crore) was leviable as per terms and conditions of the contract.

The University stated (September 2017) that the firm had been asked to deploy its project team to complete the work.

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

**(a) Allotment of work in non-transparent manner** - The short time period for submission of bids was given in view of the urgency of administrative functions of the university. As per the Govt. of India General Finance rule No. 150 (applicable in 2010), Advertisement should be given in at least one national daily having wide circulation. Hence, the EOI was published in Times of India, which had wide circulation. Apart from it, the detailed tender was published on the university website for wide publicity.

The shortage in time provided for submitting the bid was compensated by sending request to software firms of national repute viz. Wipro Infotech., Infosys Technologies limited, Tata Consultancy Services, IBM India Pvt. Ltd. etc. (Annexure-I).

It is pertinent to mention that no affiliating university of this size, diversity and volume of administrative, academic, examination work etc. would be having an integrated ERP system even as on date. Considering this fact, it was not possible to specifically mention each and every aspect/parameter precisely, as it may have resulted in very low competition. Some cushion was maintained to give such flexibility to all the applicant firms. Normal criteria used in any tender process (like work experience, financial viability, manpower availability, professional understanding of the process etc.) were followed for shortlisting of the bidders and no unjustified condition was imposed. The criteria was applied uniformly to all bidders. The technical criteria for short listing of the firms was not rigorously applied at any given point of time (e.g. April 2010) as the University intended to include as many firms as possible to have wide option and tough competition. The companies were given chance to explain their position during the evaluation process. During the presentation it became apparent that M/s FCS Software Solutions Ltd. did not have relevant experience, hence was rejected.

M/s Expedien e-Solution who had claimed experience of University computerization, had no experience of the type of functions and volume of the work as were required in the project under reference, also their work at CCSHAU was significantly delayed and hence they were progressively eliminated from the competition.

M/s HCL was rejected as its claim regarding computerization work of Panjab University, Chandigarh was found to be false by a committee consisting of Prof. Prem Singh, Univ. Librarian, Prof. Narender Garg, Director DDE, Prof. Nasib Singh Gill, Head Deptt. of Computer Sc. & App., Sh. K.C. Dadhwal, Controller of Exams who visited Panjab University. It was reported by the committee that this work was allotted to M/s Dimensions Innovations, Thiruvanthapuram and not to M/s HCL Infosystems. The work was significantly behind schedule as no module had gone live during two years of implementation (Annexure-II). Most of the university courses follow semester system (two exams. per year) hence the cost would have been Rs. 12 Crores even for one year. The bids of M/s Expedien e-Solutions and M/s HCL Infosystems were not rejected arbitrarily but based on ground realities and in the interest of the University.

M/s NYSA Communications Ltd. was working for the Directorate of Distance Education (DDE) and their work was found to be satisfactory as they had demonstrated the capability to handle large workload and understood the university functioning. CMMI certification was not mandatory and no company was rejected on the basis of this criteria alone.

The HCL Infosystems could not demonstrate relevant experience. They claimed to have done similar work at Panjab University Chandigarh but that work was allotted to M/s Dimensions Innovations, Thiruvanthapuram. Even that work was found to be much delayed. The Vice-Chancellor was present in the Committee meetings on certain occasions for guidance only and to speed up the overall process. This shows commitment to the computerization at highest level and nothing else should be attributed to it. The tender evaluation and award process was not opaque. As explained above all actions/decisions were taken by the competent authorities in the interest of the University.

All the decisions including MoU were approved by the competent authority (Executive Council) having Secretary, Finance Department, GoH, Secretary, Education Department, GoH and four nominees of Hon'able Governor of Haryana as members (apart from others). Annexure-III.

The case has been seen by local audit (multiple times in each financial year upto 2015) and AG (Audit) parties during the period 29/2/2012-30/3/2012 for audit of financial year 2010-11 to 2011-12, during the period 21/1/2013 to 21/2/2013 for audit of 2012-13 and from 10/8/2015 for year 2013-14 to 2014-15, without any objection. The files and bills of M/s NYSA were scrutinized every time due to high value of the contract.

Had there been any procedural violation, the same could have been pointed out in the previous years by Local Audit Haryana and AG (Audit) parties to enable necessary corrective measures accordingly.

Hence, in view of above, the para may be dropped.

**(b) Excess Payment** - The Tender was for a period of three years and approximately 3 lakh students are handled in each semester. Though as per tender document all computer work was to be completed within 12 months from the date of award of contract but as the University realized that it would not be possible to completely provide details of requirements, existing process and data, the period was extended to 16 months in MoU. The MoU(Annexure-IV) was approved by the competent authority (Executive Council in its 215th meeting held on 17/9/2010 vide agenda item no. 3) having Secretary, Finance Department, GoH, Secretary, Education Department, GoH and four nominees of Hon'able Governor of Haryana as members (apart from others).

All payments were made as per MoU. There is no excess payment made. All payments were vetted by the local Audit Haryana and AG (Audit) parties during the period 29/2/2012-30/3/2012 for audit of financial year 2010-11 to 2011-12, during the period 21/1/2013 to 21/2/2013 for audit of 2012-13 and from 10/8/2015 for year 2013-14 to 2014-15, without any objection. The files and bills of M/s NYSA were scrutinized every time due to high value of the contract.

Had there been any excess payments, it could have been pointed out by Local Audit Haryana and AG(Audit) parties in the respective years to enable corrective measures accordingly.

Certain activities like that of College Development Council, Hostel Management and Engineering cell were not computerized. An amount of Rs. 4 Crores already been deducted from the payments of NYSA for deficiency in the software as decided by the Monitoring Committee, which was constituted for monitoring the project.

Hence, in view of above, the para may be dropped.

**(c) Non-completion of balance computerization work** - University did not allot the left out work but it was Re-implementation of certain modules as is the normal practice in Software Engineering Projects. The timelines were very

aggressive as University wanted to eliminate its dependency on the system developed by M/s NYSA Communications.

The delay in implementation of the Project is mainly due to following reasons:-

1. Inherent complex nature of the project and very strict timelines proposed for implementation.
2. No precedence of implementation of such a project in any affiliating University of this size in surrounding states.
3. Change Management was required two times. Taking over of the Project from service Model (NYSA) to self-execution resulted in delays. Considering the fact that the University has reverted from service outsourcing to self-execution, implementation on two different platforms and complexity and scale of the project, the delay is not significant. The issues are likely to be resolved soon.

MDU is far ahead of other Universities in implementation of e-Governance Project. Major part of Student/college interface has already been implemented. Result processing implementation has also been started but it will take some more time. The Student Life cycle Management upto conduct of Examinations has been implemented. Pilot run of Result engine has been completed for one course and will be implemented for rest of the courses.

The efforts are on to get the remaining work completed and for smooth execution of already completed work.

Hence, in view of above, the para may be dropped.

**It has been told by the departmental representatives that the matter is under vigilance inquiry for the last about six months. The Committee has desired that the letter vide which the matter had been entrusted to vigilance for inquiry be sent to the Committee at the earliest and thereafter, outcome of the vigilance inquiry be also intimated to the Committee.**

**[5] 2.1.9.1 Non-enforcement of standards for quality education in affiliated colleges:**

The University's conditions of affiliation to colleges are contained in Statute 38 of the University Act. There were 249 Colleges/Institutions affiliated to the University as on March 2017. An inspection is required to be conducted through a Committee constituted by the Vice Chancellor before granting affiliation, to check the availability of infrastructural facilities, faculty and other supporting systems. On the basis of the report of the Committee, the Academic Council/Executive Council grants affiliation. The affiliation granted to a college or an institution is required to be renewed on a year to year basis. The University had devised an inspection proforma containing details of available human resources and infrastructure. The proforma was revised in December 2014 and the colleges were to be given marks based on (a) teaching and non-teaching staff; (b) infrastructure and amenities (c) academic requirements. Colleges getting 71 **per cent** and above marks, 51-70 **per cent** marks and below 50 **per cent** marks in each category were to be graded as 'A', 'B' and 'C' respectively. Colleges with 'B' grade were to be given

conditional affiliation with the stipulation that deficiencies pointed out would be removed within a year before the next academic session, whereas notices for disaffiliation process are to be served to Colleges/Institutes falling under 'C' category.

Scrutiny of inspection reports of 40 out of 249 affiliated Colleges showed the following deficiencies/shortcomings:

**(i) Non-categorisation of colleges:**

A total of 114 inspections were conducted in respect of the selected 40 Colleges/Institutes during 2011-17. The proforma devised for inspection was not completely filled up in any of these inspection reports. Categorization of the Colleges/Institutes as 'A', 'B' and 'C' was not done though 22 inspections were conducted since December 2014 when categorization was introduced. In the absence of complete information in inspection proforma and categorization of colleges on the basis of marks, it could not be ascertained whether the colleges/Institutions were eligible for affiliation. However, provisional affiliation was granted to the Institutions/Colleges.

The University stated (October 2017) that prescribed proforma was filled for inspections carried out after December 2014 and a web portal is also developed in 2016 containing all information regarding land, infrastructure, faculty, staff, library, etc. The reply of the University regarding categorization of Colleges/Institutions after December 2014 was not correct as irregularities pointed out were in respect of inspections carried out after December 2014.

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

The Inspections after 2014 were being carried out on the prescribed Proforma having categories A, B, and C and the Colleges which were placed under the Category "C" were issued Show Cause Notices a copy of which was also sent to the Central Body i.e. NCTE for taking action against such deficient Education Colleges. However the University was in receipt of a decision of the Hon'ble High Court dated 18-09-2012 passed in PIL/CWP No. 20056 of 2009 (copy of operative part is enclosed at Annexure-I) and in pursuant to the decision, all the Colleges of Education were granted conditional continuation provisional affiliation for existing course(s) for the session 2013-14 subject to makeup the deficiencies/conditions well before 31-03-2014.

After the expiry of above stipulated date, the Vice-Chancellor again constituted various inspection committee to check the compliance of previous conditions/shortcomings and to categorize the college of Education into category A, B and C as per revised quantified inspection proforma and also to consider the matter for further grant of continuation in provisional affiliation for the existing education colleges for the session 2014-15.

But in the mean time the University was in receipt the order dated 15-05-2014 passed in CWP No. 9409 of 2014 (copy enclosed at Annexure-II) in the case titled "Association of Un-Aided Education Colleges Vs. M.D. University, Rohtak and Ors." In the Hon'ble High Court orders that Inspection may be carried out but no adverse orders be passed by the committee regarding non-appointment of teaching and non-teaching staff.



In view of the above orders of the Hon'ble high Court and as per recommendation given by the screening committee the continuation in provisional affiliation was again granted for the session 2014-15 subject to fulfillment of condition/shortcoming laid down in the Inspection report as well as pointed out by the screening committee and were asked to submit compliance upto 31-03-2018.

Further it is also pertinent to mention here that as per D.O. Letter issued by the Central Body i.e. NCTE (Annexure-III) and Legal Advice sought from the University Counsel at Hon'ble Supreme Court (Annexure-IV) the affiliating University is bound to grant affiliation to a Education College on the basis of the approval/recognition granted by the NCTE even if the college lacks in basic infrastructure facility. The University grants the continuation after verifying the previous compliance of condition through an Inspection Committee but from the session 2016-17 as per decision of the State Government all the Colleges of Education were disaffiliated from this University and re-affiliated with Ch. Ranbir Singh University, Jind.

In case of Degree Colleges the extension/continuation is being granted from year to year after checking of compliance through an Inspection Committee. The matter for grant of extension/continuation in respect of other type of colleges is under consideration with the University authorities and the Inspection proformas are being re-devised by a committee constituted by the University authority.

A Web Portal is also developed in 2016 which is containing all information regarding Land, Infrastructure, Faculty, Staff, Library, Labs., including Lab equipments, photos/other documents that can be verified physically and compared with photos as uploaded on Portal also.

Most of the Colleges have filled-up/submitted the same on the College Portal.

Hence the para may be dropped.

**The Committee has viewed it very serious that as per record total 114 inspections were conducted in respect of the selected 40 Colleges/Institutes during 2011-17. The proforma devised for inspection was not completely filled up in any of these inspection reports. Categorization of the Colleges/Institutes as 'A', 'B' and 'C' was not done though 22 inspections were conducted since December 2014 when categorization was introduced. In the absence of the complete information in the inspection proforma and categorization of colleges on the basis of marks, it could not be ascertained whether the colleges/Institutions were eligible for affiliation or not. However, provisional affiliation was granted to the Institutions/ Colleges.**

**The Committee has, therefore, recommended that responsibility of the officers/officials for granting affiliation without complete information in the inspection proforma; and also of the Members of the Inspection Committee for acting in a negligent manner, be fixed and action taken report be submitted to the Committee within a period of 30 days positively.**

[6] **2.1.9.1 (ii) Continuation of provisional affiliation of the colleges/ institutions despite non-removal of deficiencies:**

As per Statute, in case of deficiencies, the Academic Council/Executive Council was to specify the points on which it considers the college deficient and fix time frame, within which the college was required to comply with. Inspection teams had reported deficiencies as per details given below:

- **Non constitution and non-approval of Governing body:** Each college was to have a managing committee known as governing body consisting at least 11 members and the same was to be got approved from the University. Audit observed that governing body was not constituted by 14 colleges. Six colleges had constituted the governing body but the same was not got approved from the University.
- **Non appointment of teaching and non-teaching staff as per norms:** The selection of teachers in affiliated colleges/institutions was to be done by the Selection Committee which should have at least three outside experts and appointment letter was not to be issued till the approval of the proceedings of the selection committee by the University.

Inspection Committees had noticed that in 33 out of 40 colleges, either teaching staff was not selected through duly constituted committees or the proceedings of the selection committee were not got approved from the University

- **Shortage of staff and infrastructural facilities:** In 27 colleges, Inspection Committees had reported shortage of teaching staff or teaching staff with inadequate qualifications as also shortage of equipment in labs in 16 colleges.

These colleges were granted affiliation year after year although the shortcomings reported during inspection of these colleges persisted. Thus, the University did not exercise proper control on the functioning of affiliated colleges.

The University stated (October 2017) that it takes action against defaulting colleges/institutes like imposing penalty, reduction in intake capacity of students and puts them in 'no admission' category. The reply has been given in general terms and reply to specific cases has not been furnished.

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

It is submitted that the University grants provisional affiliation for introduction of a particular course in a college only for the particular academic session subject to fulfillment of deficiencies as pointed out by the Inspection Committee in its report. Subsequently, at the time of next inspection, the discrepancy as pointed out by the previous committee(s) is checked by the Inspection Committee and Inspection Report is submitted accordingly. Here, it is pertinent to mention that if the provisional affiliation is granted to a college to run three years course, then it becomes the academic duty of the system (College/University/Apex Body) to get the course completed from that College/Institute. Because, if the University discontinue the affiliation of a College/Institute during that period of a particular course, it will be against the welfare of the students.

Further, if a college fails to comply the deficiencies as pointed out by the Inspection Committee, the University takes action against such college(s) as the case may be viz. imposing penalty, reduction of seats in intake and in no admission category as per procedure of the University. Hence the para may be dropped.

Regarding Governing Body, it is submitted that according to Statute-38 of M.D.U. Act each college has to constitute its Governing Body for a period of three years. Moreover it is the entire responsibility of each college to initiate the process to constitute the new Governing Body well before three months before the expiry of the term of previous Governing Body. In case, if a college fails to initiate such process, the Vice-Chancellor is empowered to constitute a new Governing Body at its own level for a particular time OR on the request of the college concerned and an administrator shall be appointed by the State Government only in Govt. Aided Colleges. In absence of proper Governing Body, the college has to face problems at their own level regarding making appointment of Teaching and Non-Teaching staff, purchase of equipments for lab. etc and deciding policy matters etc. However the University always makes efforts regarding proper constitution of Governing Body in every college. During 2017-18 total 20 colleges have got their Governing Bodies approved from the University and many are still under process for which reminders/letters are being issued from time to time. Hence the para may be dropped.

The University has already issued instructions not to grant extension in continuation to those Technical/Management/Law and Architecture Institutes which have not yet completed the shortcomings/ deficiencies regarding making appointments to the posts of Teaching and Non-Teaching staff. These colleges have an opportunity to make appointment of Teaching staff as per Interim State Policy/Guidelines in pursuance to judgment dated 31.10.2002 in TMA PAI Foundation case by Hon'ble Supreme Court and Interim Policy Regulations of AICTE notified vide notification No.F.37-3/Legal(v)/2003. Such colleges got approved proceedings of the Selection Committee meeting and approval of individual appointment of their Teaching staff. However, in the case of Degree Colleges extension in continuation is being granted only after verifying the previous condition of affiliation and additional infrastructure facilities including required equipments in lab and computers etc. by the Inspection Committee with the condition that concerned college shall complete the remaining deficiencies, if any, as pointed out by the Inspection Committee in its report and are required to submit the compliance of the same for further verification by the University. Further, the University has already issued instructions to all the Colleges regarding making appointments of teaching and non-teaching staff according to rules and regulations and get the same approved from the University. Moreover, the information with regard to staff position is being uploaded by the college concerned on University web portal. University is also in process to make surprise visits to check the same in the colleges. Hence the para may be dropped.

The position as explained on pre-page may be read as a reply to this point also. However, it is pertinent to mention here that most of the Government Colleges are also gross deficient with regard to shortage of teaching faculty for which the

compliance/ action is to be made by the State Government itself. If a college fails to comply the deficiencies as pointed out by the Inspection Committee, the University takes action against such college(s) as the case may be viz. imposing penalty, reduction of seats in intake and in no admission category as per procedure of the University. A list of Colleges which were panelized/put up under no admission category/reduction of seats due to deficiencies is enclosed (Annexure-V).

Hence the para may be dropped.

**The Committee has desired that a list of all colleges alongwith the complete details of required infrastructure in these colleges and / or deficiencies in respect of these colleges; alongwith the comments of the department as to whether these colleges are following the required norms or not, be submitted to the Committee at the earliest possible.**

## **HOME DEPARTMENT (JAILS)**

**[ 7 ] 2.2.6.1 Non-formulation of perspective plan and new jail manual:**

Planning plays a vital role in effective management of an organization. Perspective plan should be prepared taking into consideration the thrust areas such as works to be executed for expansion, requirements of modernization for strengthening the infrastructure, contingencies after proper survey and identification of the gaps in resources, both in terms of finances and manpower. The perspective plan should also enable chalking out detailed activity and application of controls and checks provided in the Acts, Manual and Rules in force. Audit observed that the Department did not prepare any perspective plan during 2012-2017. Neither was any survey carried out to identify the thrust areas requiring attention.

GOI forwarded (December 2003) the Model Prison Manual (MPM) 2003 to the State Government for adoption and implementation. The MPM provides for formulation of the State Prison Manual on its lines without diluting the concept of basis uniformity in law and procedure. Audit observed that MPM was not adopted as of October 2017. A Committee comprising five members headed by DGP was constituted in March 2008 after more than four years of receipt of MPM for preparation of Haryana Jail Manual on the lines of Model Prison Manual (MPM). The Committee submitted (March 2010) its report to Jail Department for necessary action.

Thereafter, the Government further constituted a Committee in February 2011 headed by Law Secretary–cum–Legal Remembrancer to offer further comments. Through the GOI has also revised the MPM in 2016, the committee is yet to finalize Haryana Jail Manual. In the meantime, a sub-committee headed by IGP had been constituted to look into the New Model Prison Manual 2016 before its implementation/adoption. The Committee had not submitted their report as yet (July 2017). The activities of the Department were being governed by the Punjab Jail Manual which has become outdated with passage of time.

Due to non-preparation of perspective plan and non-adoption of MPM, or formulation of new jail manual, there remained weaknesses in major areas, viz. security, provision of facilities and privileges and rehabilitation of prisoners as discussed in paragraphs 2.2.8.2, 2.2.8.6, 2.2.9.2 (i) (ii) (iii), 2.2.10.3 and 2.2.10.4.

The Department stated during the exit conference that new jail manual is almost complete and the same would be sent to Government for approval. It was also added that perspective plan would also be prepared in future. However, the New Jail Manual had not been sent to Government for approval (August 2017).

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

The Department had planned for the construction of new jails at Rewari, Panipat and Nuh. Plan for purchasing of land at Palwal, Panchkula, Fatehabad, Hansi and Charkhi Dadri for establishing new jails is under process. To improve the facilities in jails, up-gradation of jail hospitals by purchasing infrastructure and modernization of jails by installing CCTV Cameras, Mobile Jammers, Computerization of all procedures, purchase of Ambulances, Security equipment etc are being done.

- **New Jails:**
  1. New District Jail, Panipat has been inaugurated on 03.03.2019.
  2. Construction of new District Jails, Rewari and Nuh is in progress.
- **New additional Barracks:**
  1. District Jail Sirsa= 03 Barracks, Total Capacity =240 inmates
  2. District Jail, Jind=03 Barracks, Total Capacity =378 inmates
  3. District Jail, Bhiwani= 06 Barracks (05 Male and 01 Female),  
Total Capacity= 744 inmates
- **Open Air Camps:** Open Air Camps at District Jails, Karnal and Faridabad are under construction.
- **Gaushala:** One Gaushala at District Jail, Karnal has been sanctioned and the same is under construction.
- **Modernisation of Prisons:**
  1. Police Department, Haryana has provided the following new Arms and Ammunitions to this Department:-

Sr. No.	Type of Arms and Ammunition	Quantity in Nos.
1	SLR Rifles	330
2	SLR Ammunition	16500
3	Carbine	60
4	Carbine Ammunition	6000
5	9 MM Pistol	69
6	9 MM Ammunition	3450

2. New security equipment purchased for safety and security of Jails i.e. 475 Nos. CCTV Cameras have already been installed at the requisite points in the Jails of Haryana. 460 Nos. of Walkie-Talkie Sets have been purchased and distributed to the jails in the State. 14 Nos of Jammers have been installed at Central Jail, Ambala (01), District Jail Gurugram (01), Jhajjar (07) and Sonipat (05). Moreover, 78 Nos. Hand Held Metal Detectors (HHMD) and 25 Nos. Door Frame Metal Detectors (DFMD) are available at various Jails.

Government of India, Ministry of Home Affairs, New Delhi, vide their letter dated 27-01-2016, has sent new Model Prison Manual, 2016. Before implementing/adopting the New Model Prison Manual in the jails of Haryana, a sub-committee under the chairmanship of IG Prisons was constituted on 21.04.2016 to go through the comments/suggestions/ recommendations of the New Model Prison Manual. The sub-committee had submitted a draft of "Haryana Prisons Manual" in March 2017, which is under consideration with the Prison Department, Haryana. For finalisation of the same, meetings of officers under the chairmanship of the Director General of Prisons, Haryana are being held on weekly basis.

In view of the above, this para may be dropped.

**The Committee has desired the department to take sincere and vigorous steps to prepare and finalise the Haryana Jail Manual on the lines of Model Prison Manual (MPM) forwarded by Govt. of India in a time bound manner under intimation of the Committee.**

[8] **2.2.7.3 Outstanding recoveries on account of job work/sales by jail factories:**

In three out of eight test checked jails, an amount of Rs. 1.12 crore on account of sale of items such as furniture, niwar, leather, socks, etc. Manufactured in jail factories was outstanding from September 1986 to March 2016 against the Government Departments/ Institutions (April 2017). The Superintendents of Jails concerned intimated (April 2017) that efforts were being made to recover/adjust the outstanding amounts. It was assured during the exit conference that outstanding amount would be analysed and cleared through adjustment or recoveries would be made.

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

In this connection it is intimated that pending payments of Rs. 98.45 lakhs mentioned in this para of Central Jail, Ambala are for the recovery against the items supplied to the Main section of the same jail or other jails. The payments relating to the same jail or other jails require only transfer of funds from one section of the jail to the other section of the jail by depositing the same in receipt head of the Department whereas the same should be book transfer. As far as the matter of recoveries of Central Jail I, Hisar is concerned, the Superintendent, Central Jail-I, Hisar, vide his letter No. 5617 dated 31.05.2019, has intimated that the outstanding amount of Rs. 11,26,417/- has been recovered from the other departments and deposited in the receipt head of the department and recovery of only Rs. 8904/- is left. The Superintendent, District Jail, Karnal, vide his letter No. 3919 dated 03.04.2019, has intimated that the outstanding amount of District Jail, Karnal of Rs. 69,908/- out of Rs. 98,192/- has been recovered from the other departments and deposited in the receipt head of the Prisons department and recovery of only Rs. 28,284/- is left. Regular correspondence is being done with the concerned Departments to adjust the outstanding amount.

It is also intimated that the department has already decided that in future instead of sale proceeds, the material manufactured in the jail factories be supplied to the other sections of the jails through stock transfer.

In view of the above, this para may be dropped.

**The Committee has desired that the outstanding amount be recovered/ adjusted within a period of three months positively and action taken report be submitted to the Committee.**

[9] **2.2.7.4 Non-leasing out of vacant shops:**

In district jail Sirsa and Rohtak, eight and seven shops were constructed in 2008-09 and 2012-2013 respectively. These shops were lying vacant since their construction except

one shop at Rohtak which was rented out in October 2016. Non-leasing of vacant shops had caused loss of revenue to the Government. Further, the Department had not explored any possibilities for alternative use of shop buildings. The DGP agreed during exit conference that construction of shops was beyond requirement and would not be included in future plans.

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

From time to time, various jails have published public notice for open auction of the shops situated in the premises of the jail campus but no bidder came for the same because the shops are situated inside the jail premises. Efforts are being made to lease out the vacant shops available at various jails by publication of advertisement for open auction of the shops.

However, the Department is considering utilizing these shops for any other official purpose according to the location of the shops in the jail premises. In this regard it is also intimated that this department has decided to provide the shops to Bureau of Pharma, Public Sector Undertaking of India to set up the store of Generic Medicines under the scheme "Pradhan Mantri Bhartiya Janaushadhi Kendra" and in this regard this department has already directed the Superintendents of all major jails in the State of Haryana to provide the space at the shopping complex or at a suitable place in the Jail premises to Bureau of Pharma, Public Sector Undertaking of India, vide this office letter No. 40293 dated 13.11.2017. In future, the department is planning to use these shops as canteens of jail products, Jan Aushdhi shops and reception office

In view of the above, this para may be dropped.

**The Committee has desired that sincere and pragmatic efforts be made to explore possibilities for the best utilization of these vacant shops and action taken report be submitted to the Committee at the earliest possible.**

[10] **2.2.8.8 Delay in computerisation of jails:**

In order to have the inter-link of jails to Headquarters, a project of Information Technology (IT) of Jail Department was approved (October 2009) at a cost of Rs. 5.28 crore. The project was to be completed by March 2012 which was to be implemented in three phases.

Scrutiny of records revealed that against the approved cost of Rs. 3.85 crore for the first phase, computers and allied accessories and finger print attendance recording system valuing Rs. 1.08 crore were purchased during 2012-2016. However, computerisation of Jails remained unimplemented as computers had not been interlinked through State Wide Area Network. Resultantly, jails could not be interlinked with headquarters and intended objectives of IT Plan could not be achieved fully (March 2017).

During exit conference, the Department stated that all jails in Haryana had been interlinked to each other as well as DGP office by entering into agreement with a software vendor. For this service, the payment was being made on monthly basis to the vendor out of Prisoners Welfare Fund. However, during physical verification by Audit alongwith departmental staff of two selected jails (Hisar-I and II) in July 2017. Audit found that the prisoner's data including finger prints, name, offences, trial status, visitor's photos and



details etc. was being recorded at each jail on stand-alone computers without any proper backup, security and connectivity with other jails and DGP office. Further, the Department was not utilising the captured database as a management tool. Besides, private vendor had complete control and access over the data which was not safe from security point of view. On being pointed out by Audit, the DGP assured during a meeting in August 2017 that system would be connected and proper security measures would be introduced after procurement of servers.

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

A critical and complete Enterprise Resource and Planning (ERP) system/software for Prison management and administration has been got developed by M/s Invader Technologies Pvt. Ltd. For effective functioning of the software, 21 Nos. of servers have been purchased and installed in the year 2017-18 by the Department through which all the jails of Haryana are interlinked with each other and also with Haryana Prisons, Head Quarter. Moreover, all the jails are linked with the office of the Advocate General, Haryana and the Hon'ble Punjab and Haryana High Court as well as Supreme Court of India for providing the e-custody certificates as well as e-vetting and filing of replies in various criminal and civil cases and by this process, a large number of manpower and revenue has been saved. UPS for all the servers have also been purchased for backups. All the servers are interlinked with State Wide Area Network (SWAN)

The prisoners' data including finger prints, name, offences, trial status, visitors' photos and details etc are now properly backed up and kept secured in the servers at three places i.e. firstly in the respective jails, secondly in Gurugram Prison and thirdly in Head Office, Panchkula.

The private vendor is managing the system under the control of Prisons administration and by the direction of Prison Head Quarter. The same is monitored and supervised by Nodal Officer, I.T., appointed by the Prisons Head Quarter.

In view of the above, this para may be dropped.

**The Committee has observed and apprehended that the data base may not be safe in view of the fact that the same is being got collected and / or compiled through a private firm and desired that it be taken over by the department itself or handed over to HARTRON with a period of 6 months and action taken report be submitted to the Committee.**

[11] **2.2.9.1 Infrastructure in prisons:**

(iii) **Incomplete factory shed** - The State Government accorded (November 2005) administrative approval of Rs. 3.87 crore for construction of female barrack, juvenile barrack, warden hostel, godown, factory shed, hospital and watch tower in District Jail Jind. Scrutiny of records revealed that the works were completed by December 2009 at a cost of Rs. 3.75 crore but the factory shed was not handed over to the jail department by PWD (B&R). Audit further observed that outer doors and electrical fittings were lying

incomplete in the factory shed since December 2009 with the result that factory in the jail could not be operationalized for the last more than seven years.

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

The work of Godown and 30 bedded Hospital has already been completed and handed over to the Prisons Department which are now functional. Only factory shed is to be completed. Superintendent, District Jail, Jind, vide his letter No 3938 dated 04.06.2019, has intimated that the remaining work has already been completed and factory shed shall be handed over to the Prisons Department on 15.06.2019.

In view of the above, this para may be dropped.

**The Committee has desired that a thorough inquiry be got conducted as to why the work has been delayed and responsibility of the officers/officials be fixed for this delay and action taken report be submitted to the Committee within a period of three months positively.**

[12] **2.2.9.3 Non-constitution of Board of Visitors for inspection of Jails:**

Para 53-A and 53-B of PJM provide for constitution of a Board of visitors with ex-officio and non-official members for each prison. The Board is required to conduct inspection of jails. The board was required to inspect all buildings and prisons, hear any complaints, inspect the prisoners' food and punishment book. The Board of Visitors had not been constituted in any of the test checked jails despite provision in the Manual.

The Department stated during exit conference that the Government had accorded approval to the proposal of the Department (June 2017) for constitution of Board of Visitors. However, the board had not been constituted (August 2017).

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

A proposal has been sent to the Government to constitute a Board Of Visitors for each jail, vide this office letter no. 16967 dated 17.05.2017. The Government, vide their letter no. 36/140/2017-I JJ (II) dated 22.6.2017, has approved the proposal of the department and directed to take the necessary steps to constitute the Board of Visitors. The Govt., vide letter No. -- 36/140/2017-1JJ (II) dated 22.01.2019 has directed the concerned District Magistrates to recommend persons for nomination as Non-Official Visitors. The matter is under process and will be finalised shortly.

In view of the above, this para may be dropped.

**The Committee has desired that the Board of Visitors for inspection of Jails be constituted within a period of three months and action taken report be submitted to the Committee.**

## FOOD, CIVIL SUPPLIES AND CONSUMER AFFAIRS DEPARTMENT

### [13] 3.1 Non-realisation of claims from FCI and extra burden of interest:

**Delayed/non-submission of requisite documents to FCI and non-compliance of the instructions to transfer the funds to State Government Account by the concerned DFSCs led to non-recovery of Rs.18.65 crore from FCI and increased interest burden of Rs.21.12 crore on State exchequer:**

The Food, Civil Supplies and Consumer Affairs Department (Department) procures food-grains for central pool on Minimum Support Price (MSP) fixed by Government of India(GOI) and delivers it to Food Corporation of India(FCI). The Department procures food-grains by availing Cash Credit Limit (CCL) from State Bank of India. After delivery of wheat to FCI, the Department raises bill to FCI against which payments are received at the rates decided by GoI. Since heavy funds are involved in the stock delivered to the FCI, any delay in their realization affects the ways and means position of the State Government adversely. Further, the payment thus realized by concerned field/district formations viz. District Food and Supply Controllers (DFSCs) should be transferred from their bank accounts to the State Government Account promptly to avoid extra burden of interest. During the audit of the Department, following shortcomings were observed

(a) For Rabi Marketing Season 2011, GoI declared (April 2011) incentive bonus of Rs.50 per quintal on wheat over and above the MSP. For payment of bonus to farmers, the Department directed (May 2011) all district offices that amount of bonus was to be released to Billing cum Payment Agents (BCPAs) for payment to farmers through Arhtias only after they submit farmer-wise details including Form-I and Form-J to district offices of the Department. Further, as per order issued by FCI (May 2011), the entire amount of bonus paid to the farmers on wheat was to be claimed along with regular bills at the time of handing over of the stock to FCI. For this purpose, along with the bills, the DFSCs were to submit a certificate in the prescribed format indicating details viz. name of farmer, date of purchase, mode of payment and cheque/cash voucher number, etc. to verify that bonus had been actually paid to the respective farmers.

The Department released bonus of `61.64 crore (in 10 test checked district 4 offices) to be paid to the farmers through BCPAs between April and September 2011 for wheat of Rabi season 2011. The wheat was supplied / handed over to FCI during April 2011 to March 2015. However, in the absence of details required for reimbursement of bonus, the Department could recover Rs.55.87 crore along with regular sale bills at the time of delivery of wheat during August 2013 to February 2015. The Department raised supplementary bills for Rs.55.87 crore with delay of one to fifty nine months during December 2011 to January 2016 to claim its outstanding reimbursement. It recovered Rs.45.30 crore during October 2012 to July 2016 and an amount of Rs.10.57 crore was still recoverable from FCI as it did not supply the requisite documents/details to FCI (March 2017). Due to delay in raising its claims of bonus amount, the Department suffered extra burden of interest of Rs.13.97 crore (March 2017).

The Department stated (April 2017) that efforts were being made to recover the balance amount of bonus and they intend to initiate action against officials responsible for the delay.

**(b)** In order to reduce hardship to farmers and avoid distress sale of wheat due to unseasonal rainfall in Rabi Marketing Season (RMS) 2015-16, Government of India (GOI) relaxed (April 2015) specifications for purchase of wheat with value cut. Subsequently, GOI decided (June 2015) that the amount of Value Cut being borne by the State Government will be reimbursed by FCI to the State Government at the end of procurement operations of RMS on submission of bills along with supporting documents (i.e. Form I and Form J). However, these directions of GOI of 19 June 2015 were circulated by the Department to DFSCs on 7 August 2015 with a delay of one and half months.

It was noticed that the farmers were paid the full MSP for the wheat procured during RMS 2015-16 under relaxed specifications in eight test checked DFSCs. Up to the month of June 2015, the DFSCs claimed the bills of wheat on MSP and FCI deducted Rs.6.88 crore against the luster lost, shriveled and broken grains. From July 2015 onwards the DFSCs claimed the bills after deducting the value cut amounting to Rs.3.42 crore though the GOI had already allowed (June 2015) payment of full MSP to procuring agencies after submission of bills along with all supporting documents (Form I and Form J). Only three DFSCs namely Yamuna Nagar, Panipat and Kaithal submitted their claims and received the amount of value cut/less claimed of Rs.2.22 crore from FCI with delay of five to 18 months, resultantly suffering extra burden of interest of Rs.0.30 crore (at the rate of 11.01 *per cent* per annum charged by State Bank of India on CCL). Five DFSCs<sup>9</sup> could not arrange requisite Form J from *Arhtiyas* and thus failed to claim the amount of value cut/less claimed of Rs.8.08 crore from FCI upto March 2017 and suffered extra burden of interest of Rs.1.41 crore (at the rate of 11.01 *per cent* per annum charged by State Bank of India on CCL) upto March 2017 due to non-submission of claims to FCI. Audit observed that the Department had not established any mechanism to monitor the collection of Form J from BCPAs and its submission along with bills to FCI for recovering the claims.

**(c)** Food Corporation of India (FCI) decided (May 2011) that all payments to State Government/its agencies against takeover of Rice/Wheat from them shall be made through electronic mode and requested (June 2011) the department to open bank accounts for the purpose. The department accordingly sought permission (October 2011) from Finance Department, Haryana to open current accounts at each of the District office which was accorded (November 2011). In conveying the permission (November 2011) to its field offices, the department instructed all DFSCs that amount received from FCI through electronic mode should be transferred to State Government Account on a day to day basis, in order to avoid idling of funds. All DFSCs opened Current Accounts during December 2011 to October 2012.

Audit in test check of records of 15 DFSCs during 2014-17 observed that payments from FCI were being received electronically as well as through cheques but DFSCs were not transferring the funds from current/saving account to State Government Account on day to day basis. Delay in transfer of such funds to the State Government in 10 of the test checked districts ranged between 1 to 168 days in 767 cases, (after giving margin period of three days), which resulted in increased burden of interest of Rs.5.44 Crore to the State Government. Age wise analysis of delay and loss of interest is Table 3.1:

**Table 3.1 Extra burden of interest due to delay in transfer of funds during 2014-17:**

Delay in number of days	No. of Cases	Amount involved (Rs. in crore)	Loss of interest (Rs.in Lakh)
1 to 30	726	2238.18	346.27
31 to 60	23	84.83	98.69
61 to 90	12	9.16	21.27
91 and 168	6	24.07	77.98
Total	767	2356.24	544.21

On the above 767 cases of delay in transfer of funds, 207 cases i.e. 27% related to DFSC Karnal involving extra burden of interest of Rs.3.00 Crore (55%) during 2014-17.

On being pointed out in Audit, the Department admitted (May2017) the delay in transfer of funds and assured (August2017) action against erring officers/officials. Besides, the Department intimated constitution of a committee of three officers/officials under the chairmanship of respective DFSCs to monitor the deposition of funds from current account to Government Account on daily basis.

Thus delayed/non-submission of requisite documents to FCI and non-compliance of the instructions to transfer the funds to State Government Account on a day to day basis by the concerned DFSCs led to non-recovery of Rs.18.65 crore from FCI and extra burden of interest of Rs.21.152 crore on State exchequer.

These points were referred to the Government during April-June 2017, their replies were still awaited despite issuance of reminders during June-November-2017.

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

(a) This para relates to loss of Rs.13.97 crore to the department due to non-claiming of bonus amount of Rs.50/- on wheat purchase declared by Government of India during the year 2011 from Food Corporation of India. The District Food and Supplies Controller, Ambala, Faridabad, Fatehabad, Gurugram, Hisar, Kaithal, Kurukshetra, Karnal, Sirsa and Yamunanagar disbursed the bonus amount of Rs.61,35,01,775/- to the farmers along with their wheat payment. Out of this amount an amount of Rs.51,07,46,031/- has been claimed by the District Food and Supplies Controllers from the Food Corporation of India and an amount of Rs. 10,27,58,744/- is yet to be claimed from Food Corporation of India. Efforts are being made to recover the balance amount of bonus from Food Corporation of India by giving the requisite documents. The District-wise position is as under:-

Sr. No.	Name of District	Bonus amount	Amount recovered	Balance
1	Ambala	25305100	25119922	185178
2	Faridabad	27747854	27747854	0
3	Fatehabad	102951500	46871904	56079596
4	Gurugram	5388750	5388750	0
5	Hisar	59063200	58937110	129090
6	Kaithal	63350493	63350493	0
7	Kurukshetra	80318875	79590037	728838

8	Karnal	104680778	68826707	35854075
9	Sirsa	119856275	110100925	9755350
10	Yamunanagar	24838950	24812333	26617
		<b>613501775</b>	<b>510746035</b>	<b>102758744</b>

The District Food and Supplies Controllers have been directed to intimate about the efforts for recovery of interest amount from Food Corporation of India. As per report of the District Food and Supplies Controller efforts are being made to recover the balance amount from Food Corporation of India but so far no recovery of interest amount have been made from Food Corporation of India. District Food and Supplies Controller Hisar intimated that Food Corporation of India does not give interest on delayed claims. The District Food & Supplies Controllers have also been directed to intimate the names of officials responsible for delay.

**(b)** In this regard, it is submitted that the directions circulated by the Govt. of India on 19.06.2015, were received in this office by E-mail on 03.08.2015, which was further circulated to all the Procurement Agencies, all DFSC's in the State of Haryana and all other officers at Head Quarter for information after getting approval from JCFA on 07.08.2015 i.e. within 4 days. As such, there was no delay on the part of this office.

In addition to this, it is submitted that the wheat procured during RMS 2015-16 under relaxed specifications in eight test checked DFSCs namely, Ambala, Kurukshetra, Fatehabad, Karnal, Kaithal, Panipat, Sirsa and Yamunanagar. Out of these eight districts three districts namely, Kaithal, Panipat and Yamunanagar have received the amount of Rs.2.22 Crore from FCI, which has already been admitted in the Para by Pr. A.G.Haryana. So far as the recovery of interest of amounting to Rs.0.30 Crore is concern, the name of erring officers/official have been sought from the concerned DFSC's, so that recovery of loss so caused may be made good by fixing responsibility. The remaining 5 districts namely Ambala, Kurukshetra, Fatehabad, Karnal and Sirsa is concerned, the 2 district namely Ambala and Kurukshetra have received the claim of Rs.3701221/- & Rs.19080035/- on 5.5.2017 & 6.4.2017 respectively from FCI. However, name of erring officers/official are being sought from the concerned DFSC's, so that recovery of loss so caused may be made good by fixing responsibility. The remaining 3 districts namely Fatehabad, Karnal and Sirsa have already submitted their respective claims to FCI, which is still pending for reimbursement. As and when the claim received from FCI, the department will apprise to the Pr.A.G.Haryana.

It is further submitted that at present, the department has established the mechanism to monitor the collection of form I & J from BCPA through online system. Further, it also added that RMS 2019-20 which commenced w.e.f 1.4.2019 till 15.5.2019 the procurement of wheat was made through e-Kharid Portal by making the payments online in the bank account of aartiyas alongwith all the payments to be made as per I form and other fee/returns mandatory as per Haryana State Agricultural and Marketing Board's Market bylaws. As all the payment have been made online, Hence, such type of lapses will not occur in

future in case of recovering the claims from FCI. Therefore, in view of above the para may kindly be dropped.

(c) In this regard, it is submitted that the department issued the instruction vide this office letter no.SO.Comp-III/27491 dated 25.11.2011 to all District Food Supply Controller in the State for opening a current account in SBI/SBOP branches for receiving the payment through electronics mode (RTGS/NEFT/ECS) from FCI and transfer the same in the department receipt head of account "4408-Capital Outlay on food storage and warehousing-01-Food-901-Receipt and recoveries on capital account repayment of advances-99-Receipt and recoveries on capital account-repayment of advances-51-NA-77-Deduct recoveries" on day to day basis by generating challan through online E-Grass System of treasury. The said instruction covered all the points.

This exercise has been done as FCI made a reference for enabling them to make payment through RTGS instead of through Cheques but some of the area managers of FCI made payments through cheques also. On intimation from DFSC Narnaul and Ambala regarding the same, the department has raised the issue with FCI Panchkula accordingly.

As intimated by DFSC Ambala, Karnal & Yamunanagar that there were some situational problems which they faced like bank holidays, gazetted holidays, software problem/site down in treasuries, electricity problems in bank/offices, Server down in bank, non-awareness of usage of net banking facility by field office staff, FCI pay offices situated in other district caused late information of clearance of bills and shortage of capable staff against sanctioned strength which caused lying of funds in the current account for some period. Despite above, some of entries of funds lying untransferred by DFSC offices for which the department is initiating disciplinary action against the erring officer/officials for such kind of irregularity/derelection of duty. The department has already directed the DFSC's concerned to send the names of defaulters to headquarter.

In the para, loss of interest was calculated on the rate of interest applicable on Cash Credit Limit (CCL) issued by RBI presuming that all funds utilized in procurement business have taken on loan from RBI by availing CCL. Whereas the following are the figures which show the CCL availed against the total expenditure during the year 2014-15 & 2015-16.

**(figures in crores)**

Year	Budget Exp.	CCL Availed	Difference
2014-15	5286.89	3650.00	1636.89
2015-16	7002.75	4100.00	2902.75
<b>Total</b>	<b>12289.64</b>	<b>7750.00</b>	<b>4539.64</b>

Therefore, it can be ascertained from the above that the loss of interest is calculated in the para by assuming that all the funds has been availed under CCL which is hypothetical.

However to avoid such recurrence in future the department is initiating the following measures:-

1. All the DFSC's are being directed to comply with the instruction of current account of the department meticulously.
2. All the receipt from FCI shall be viewed by availing net banking facility only to see the balances in their current account by the respective DFSC himself with the condition that no transaction shall be permitted through net banking.
3. All the DFSCs have been directed to constitute a committee of three officers/officials under his/her chairmanship DFSC who will look after and monitor the deposition of funds from current account to receipt head of Govt. account on daily basis.
4. The said committee will give certification on 7<sup>th</sup> of each month along with PR 62-64 that "all funds received from FCI have been transferred daily in the Govt. receipt head and no funds lying in current account for undue period."
5. The department will also include this issue as a permanent agenda for the DFSC Monthly/Quarterly meeting to be held under the chairmanship of Worthy Additional Chief Secretary to Govt. Haryana, Food, Civil Supplies and Consumer Affairs.

It is requested that the said irregularity is not an embezzlement/fraud rather it took place due to situational problems and dereliction of duty of some officials for which above mentioned steps and corrective measures will be taken in due course of time. Therefore, in view of above the para may kindly be dropped.

**After hearing the departmental representatives, the Committee has recommended as under:-**

- a) **Responsibility of the erring officers/officials be fixed for not claiming bonus from Food Corporation of India (FCI) and action taken report be submitted to the Committee within a month;**
- b) **Sincere and pragmatic efforts be made recover the outstanding amount from the Food Corporation of India (FCI) on account of luster loss, shriveled and broken grains under intimation of the Committee; and**
- c) **The Committee has observed that payments from FCI were being received electronically as well as through cheques but DFSCs were not transferring the funds from current/savings account to State Government Account on day to day basis. Delay in transfer of such funds to the State Government ranged between 1 to 168 days in 767 cases (after giving margin period of three days), which resulted in increased burden of interest of Rs.5.44 Crore to the State Government. The Committee has, therefore, recommended that responsibility of the erring officers/officials be fixed for dereliction of duty and thereby caused the loss to the State exchequer and action taken report be submitted to the Committee within a period of 30 days.**



[14] **3.1 Delay in furnishing utilization certificates:**

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

**Appendix 3.1**

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50
		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81

		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89
29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08

Total		14,780	18,543.19	8,487	11,995.92	6608	2,933.30	1,879	9,062.62
-------	--	--------	-----------	-------	-----------	------	----------	-------	----------

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

**Table 3.1: 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
		(Rs. in crore)			
1	0 – 1	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

In this regard, it is submitted that the department has received 0.90 Crore instead of Rs.0.43 Crore from the Govt. under Major head 2408 & sub head Grant in aid during the financial year 2015-16. Only a sum of Rs.1,00,00,000/- was allotted by the State Government under sub head Grant in Aid during financial year 2015-16 for construction of office building of District Consumer Forum, Hisar and Sirsa in 2<sup>nd</sup> Phase, thereafter the State Govt. has reduced the budget by allotting a sum of Rs.90,00,000/- in the Revised Estimate. Out of Rs.0.90 Crore has been further sanctioned to District forum Hisar and Sirsa for construction of 2<sup>nd</sup> phase of District forum building amounting to Rs.44.82 Lacs & Rs.42.85 Lacs respectively. Accordingly, the Additional Chief Secretary to Govt. Haryana, Food, Civil Supplies and Consumer Affairs, Haryana sanctioned vide memon No.13/46/2006-3FS dated 14.10.2015 and also gave Administrative approval for construction of said building. Out of which the President, District Forum, Hisar had utilized Rs.41.69 Lacs and remaining Rs.4.55 Lacs (Rs.3.13 lacs principal and Rs.1.42 Lacs interest) has been deposited in Haryana Govt. receipt head and the President, District Forum, Sirsa had utilized an amount of Rs.32.50 Lacs and remaining amount of Rs.10.35 Lacs is lying with Executive Engineer, Panchyati Raj, Sirsa. Therefore, the utilization certificate will be sent after utilizing the balance amount of Rs.10.35 Lacs.

Similarly, the department has received a grant of Rs.8.22 Crore under head 3456-Grant in Aid (Consumer Branch) during the year 2015-16, out of which a sum of Rs.5.14 Crore has been utilized during the year 2015-16 and the Utilization Certificate of the same has already been sent to Gol. The Pr.

Accountant General Haryana has also accepted the utilization certificate of Rs.5.14 Crore in their Audit Report. However, the remaining Rs.3.08 Crore is concerned, the same has been utilized during the year 2016-17 for the purpose for which the same was sanctioned. The utilization certificate of Rs.3.08 Crore will be sent to Gol, shortly under intimation to Pr. Accountant General, Haryana. Therefore, the para may kindly be settled.

**The Committee has desired that outstanding utilization certificates (UCs) be obtained from the Panchayati Raj Department and submitted at the earliest possible under intimation of the Committee.**

## FORESTS DEPARTMENT

[15] 3.2 **Unfruitful expenditure on water harvesting structure:**

**Poor planning and failure to finalise structure for supply of water for irrigation resulted in unfruitful expenditure of Rs. 2.86 crore as the primary objective of the scheme to provide water for irrigation could not be achieved.**

Shivalik Development Board (SDB) has been entrusted with works for development of Shivalik region in the State of Haryana through various implementing agencies viz Forest Department, Public Health Engineering Department and Horticulture Department, etc. A proposal for construction of Water Harvesting Structure (WHS) at village Pipal Ghatti in Panchkula District was approved (August 2012) by Shivalik Development Board with the objective of providing irrigation water for barren lands of village Pipal Ghatti, as well as drinking water for nearby inhabitants. Accordingly, administrative approval for Rs.3.12 crore for the construction of WHS was accorded by SDB in November 2013. The Forest Department was responsible for technical support and supervision of this project. The estimate for the project was approved (February 2013) by Principal Chief Conservator of Forests (PCCF) for Rs. 3.12 crore including provision of structure for supply of water for irrigation from WHS to agricultural fields of village, by 'Gravity Flow Technology' for Rs. 18.80 lakh.

Scrutiny of records of the office of the Divisional Forest Officer (DFO) (Territorial), Morni revealed that the construction of WHS was started in January 2014 and completed in September 2014 at a cost of Rs. 2.86 crore excluding structure for supply of water for irrigation. The structure for water supply was not constructed since the Department was exploring other technology options for providing water for irrigation. The DFO prepared a new proposal/estimate (October 2014) for Rs. 85.75 lakh to provide water for irrigation by Lift Irrigation instead of 'Gravity Flow' on the request of nearby villagers without conducting any feasibility study. This estimate was sent to higher authorities for approval only in September 2015 after a delay of one year. In November 2016, the Divisional Forest Officer sent a communication to the higher authorities that this type of work could not be executed by Forest Department and also suggested that the irrigation or Public Health Engineering Department may be considered to execute the work of Lift Irrigation. Further, it was also noticed that the approval of the new estimate for Lift Irrigation has not been accorded by the competent authority so far (October 2017). Resultantly, though WHS had been completed at a cost of Rs. 2.86 crore, the structure for supply of water had not been started.

Principal Chief Conservator of Forest stated (June 2017) that the facilitation by Lift Irrigation System was under process as the funds were already available with the Forest Department. However, the DFO, Morni intimated (August 2017) that lift Irrigation technology was not practical and the proposal for the same has been dropped. The DFO, Morni subsequently intimated (October 2017) that at the direction of Chairman, Shivalik Development Agency and Principal Secretary, Revenue Department, the estimate to provide water by lift irrigation has again been sent to competent authority for approval. The reason for going ahead with lift irrigation technology despite it being impractical was not given in departmental response. Thus, the Forest Department could not firm up the

methodology to be used for supply of water from WHS and as result, the benefit of providing water for irrigation could not be derived.

Thus, poor planning from the outset resulted in unfruitful expenditure of Rs. 2.86 crore. Besides, the basic objective of the scheme to provide water for irrigating the barren fields of the village has not been achieved.

The matter was referred (June 2017) to the Government, Forest Department for comments; the reply was awaited despite issuance of reminders in July and November 2017.

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

WHS (Water Harvesting Structure) was constructed with the main objective of increasing the ground water table, to provide water to the wild animals and also to make water available to the surrounding forest vegetation. It was also intended to provide to water for irrigation through gravity supply for which the necessary arrangements were expected to be made by the HRMS (Hill Resource Management Society) at its own expense.

However, as sufficient amount of water was collected in the dam during the next rainy season, the villages from upstream area (catchment area) have submitted an appeal to the department to provide water through lift irrigation, so that more area can be irrigated from the available water and it will also benefit the farmers in of catchment area. Further, the farmers from catchment area shown resistance to provide water through gravity to the farmers of command area. Hence, an estimate of Rs. 87.75 lacs was prepared for providing lift irrigation facility and submitted to Shivalik Development Board and that was released. But, to run lift irrigation system recurrent expenditure is to be made to run diesel / electrical pump and it is expected to be done by HRMS (Hill Resource Management Society).

It is also pertinent to mention here that, the main objective of construction of WHS was to increase ground water table, to provide water to the wild animals and make water available to forest vegetation and the said objective has been achieved. The vegetation around the WHS has improved drastically and now it looks lush green and very attractive. For laying pipeline and to run irrigation system an estimate worth Rs. 80.83 lacs has already been approved by the competent authority .By this project, irrigation water can be provided to Pipal Ghati, Vanai, Khudabaksh and Dhola, Villages covering an area of about 600 bigas. Now, all the works related laying pipeline has been executed (Annexure-I). In this regard, a certificate issued by the village Panchayat at of Naggal-Rutal is enclosed at Annexure-II. In addition to this village of Naggal Rutel, Pipal Ghati, Dhola, have submitted a certificate stating their satisfaction about the work executed by the Forest Department. Once the electricity connection is given, water will be made available for irrigation (Annexure-III). Village Panchayat Banoi Khudabaksha has submitted an application to Haryana Bijli Vitaran Nigam to provide electricity connection (Annexure-IV). Moreover, all the surrounding villagers are satisfied with the works executed by the Forest department and the Range Officer Kalka has also given completion report regarding laying of pipeline

(Annexure-V) and water will be given to the farmers soon for irrigation once electricity connection is given.

Hence, the para may kindly be dropped.

**The Committee has viewed it very serious that the Forests Department has done nothing during the last 8 years i.e. from 2012 to 2019 to get this project completed. The project should have been completed in consultation/ coordination with other concerned department.**

**The Committee has, therefore, recommended that (i) responsibility be fixed of the erring officers/officials for inaction on their part; and (ii) sincere and pragmatic efforts be made to get this project completed within a period of 3 months and therefore, action taken report be submitted to the Committee at the earliest.**

## **HOUSING DEPARTMENT (Housing Board Haryana)**

[ 16 ] **3.3 Unfruitful expenditure on construction of Community Centre:**

**Failure to provide electricity and water connection for the community centre in Housing Board Colony, Dadri Gate, Bhiwani resulted in unfruitful expenditure of Rs.1.78 crore as the community centre was not put to use for a period of more than five years from the date of construction.**

Housing Board Haryana (the Board) had planned for construction of a four storied community centre including pavement and parking, etc. in Housing Board Colony, Dadri Gate, Bhiwani, for organizing social functions by residents of the colony. The State Government accorded (July 2008) combined administrative approval of Rs.4.95 crore for construction of hopping and community centre. Detailed estimate for Rs.1.76 crore was technically approved (June 2011) for construction of community centre by Chief Engineer.

Scrutiny of records of the Executive Engineer, Housing Board Haryana, Rohtak revealed that the work for construction of community centre including pavement and parking, etc. was allotted (June 2010) to a firm at a cost of Rs.1.50 crore for Civil works, Internal Public Health and Internal Electrical Installation Services, for completion within nine months from the date of issue of allotment letter. The work of construction of community centre was completed in December 2011 after a delay of nine months at an expenditure of Rs.1.78 crore. Audit observed that the Community Centre was never put to use since its completion, even after lapse of more than five years, since the Board has not obtained electricity and water connections. Further, the community centre was not equipped with a firefighting system to address the risks arising from fire or similar exigency, as the provision for firefighting system was neither made in the estimate nor in the contract agreement.

A meeting of the Board was held during October 2011 to consider and accord approval to dispose of the community centre through auction before its completion. In the meeting, the members of the Board suggested that the community centre can be an asset of the Bard for the long term. Hence instead of auctioning it, the same can be leased on long term of ten years with the condition that the facilities of the community centre would be given for organizing functions on priority to the bonafide allottees of the colony at concessional rates fixed by the board. The Board authorized (May 2016) the EE, HBH, Rohtak to lease out the community centre. However, the EE stated that (June 2016) that it cannot be leased out without firefighting system. Although, the DNIT for firefighting system was sent in February 2016 to the Board for approval, it has not been approved so far (June 2017). Thus, the Board has neither disposed of nor leased out the community centre so far. The condition of the building has also deteriorated due to disuse for more than five years.

Thus, a community centre constructed in December 211, after spending Rs.1.78 crore could not be put to use and the expenditure incurred in its completion remained unfruitful. Reasons for not obtaining electricity and water connection were not record.

The matter was referred to the Additional Chief Secretary to Government of Haryana,



Housing Department in July 2017 for comments. Further reminders were issued in September and November 2017. However, reply was still awaited.

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

The facts given in the para are correct. However, loss or gain is indeterminate as on date, as the property may or may not turn out to be worth the capital cost plus interest, but then all investments are subjected to risk and organization must not look at individual investments in isolation.

BOD in its 195<sup>th</sup> meeting held on 18.10.2011 decided that for long term community centre can be an asset of the Board hence instead of auctioning it, the same can be leased out on long lease (say 10 years) with the condition that facilities will be given on priority at fixed rate which can be fixed by Housing Board Haryana for the bonafide use of allottees of this colony, employee of Housing Board Haryana/Haryana Govt. who wish to held their functions at the community centre.

Subsequently on 17.09.2012 Executive Engineer, Housing Board Haryana, Rohtak suggested that the community centre may be put to auction keeping in view the financial position of the Board, as the property belongs to Housing Board Haryana. The necessary action to put the property to auction was processed and in the meantime NOC from Fire Department was required, it was finally revealed that the requirement of installation of Fire Fighting System is not mandatory in the present case.

It is also intimated that the electricity and water connection was not obtained to avoid unnecessary expenditure on board as the community centre was to be disposed off through auction.

Then to auction this property the matter was placed in 200<sup>th</sup> meeting held on 05.07.2013 vide agenda item 200.19<sup>th</sup> for seeking permission to auction the building instead of leasing as decided in 195<sup>th</sup> BOD meeting held on 18.10.2011.

The Board has granted permission to auction this property.

The Community Centre building was put to auction on 14.11.2018 through e-auction but no bidder participated to purchase the Community Centre building. It was again put to e-auction on 17.01.2019 but still nobody took part in e-auction. Hence all efforts are being made to auction the property and as such it is requested that the Para may be dropped.

**The Committee has desired that possibilities be explored as to what is the best use of this community centre within a period of one month and status/action taken report be submitted to the Committee for its further consideration/information.**

## **INFORMATION, PUBLIC RELATIONS AND LANGUAGES DEPARTMENT**

### **[ 17 ] 3.4.3.1 Effectiveness of advertisement on TV channels:**

As per policy guidelines of the Ministry of Information and Broadcasting issued for empanelment of Private Cable and Satellite (C&S) TV channels issued in September 2012, the Ministry directed DAVP for having six new time bands. The time-bands for news channels were restricted to three i.e. 7 AM to 12 Noon, 12 Noon to 6 PM to 11 PM. The Department released orders for three advertisements campaigns for telecast on two TV channels in February, March and April 2013 to telecast advertisement between 7 AM to 11 PM.

Scrutiny of telecast certificate submitted by TV channels during 2013-14 revealed that 646 clips involving 41,960 second were telecast before 7 AM and after 11 PM. The Department released (February-April 2013) the payment of Rs. 7.07 lakh for telecast of these clips without ensuring that the telecast was within the prescribed time-bands in the release orders. The advertisement before 7 AM and after 11 PM were not effective; hence, the payment was not justified.

As per telecast certificates, two advertisements were telecast at the same times at the same TV channel in 137 instances during April 2013. It was not possible to telecast advertisements at the same time on the same TV channel. This resulted in excess payment of Rs. 1.34 lakh for 8,069 seconds.

Department made payment for two advertisement that were telecast 51 times in April 2013. Payments were made for 210 and 205 seconds duration while the actual duration of 130 and 125 seconds respectively. This resulted in excess payment of Rs. 0.98 lakh.

Audit further observed that payment of Rs. 8.12 crore was made on a video campaign for the period January-April 2013 on the basis of telecast/broadcast certificate given by broadcasters. However, there was provision in the Guidelines-2007 (paragraph 10(b)(ii)) of obtaining third party monitoring services to get additional supporting telecast certificates for the channels being covered but third party monitoring services were not hired. As a result, it could not be ascertained that the payments were made correctly as per actual telecast of advertisements.

#### **The department in its written reply stated as under:-**

In view of this, it is informed that recovery of Rs.7,18,230/- has since been made from respective channels through Samvad society. Hence the para may be dropped.

**The Committee has observed that point-wise complete reply has not been submitted by the department and desired that point-wise complete with full facts be submitted at the earliest possible for the consideration of the Committee.**

**LABOUR DEPARTMENT**  
**(Haryana Building and Other Construction Workers Welfare Board)**

[ 18 ] **3.5 Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax:**

**Non-utilization of funds on Welfare Schemes for Construction Workers by the Haryana Building and Other Construction Workers Welfare Board, led to intended benefits not being extended to the Beneficiaries, besides avoidable payment of income tax of Rs.22.76 Crore and further liability of Rs.47.07 Crore.**

The Haryana Government constituted (November 2006) the Haryana Building and Other Construction Workers Welfare Board (the Board) to carry out Welfare Schemes for Construction Workers and levied (February 2007) labour cess at the rate of one *per cent* in accordance with the requirement of the Cess Act. The cess so collected was required to be spent on various schemes for Welfare of Building and other Construction Workers. The Board had notified/approved 23 Welfare Schemes between March 2005 and September 2016 and nine community Welfare Schemes between June 2008 and September 2016 for the registered Building and Other Construction Workers (the workers). There were 5.90 lakh registered workers in the State as of September 2016.

The Board was registered (September 2008) as Charitable Trust under Section 12A of the Income Tax(IT) Act, 1961 with effect from the Assessment Year 2008-09. As per section 11 (1) of the IT Act, 15 *per cent* income of a trust was exempted from Income Tax and remaining 85 *per cent* income was required to be utilized for charitable or religious purpose in India for getting exemption from income tax. Section 11(2) of the IT Act also provides that if the expenditure of the trust during that year remains short of 85 *per cent*, the remaining income can be set apart for charitable or religious purposes for the succeeding years not exceeding five year. If the trust fails to utilize the set apart income in the specified duration of five years, the unspent set apart income would become taxable in the year immediately following the period after expiry of five years.

Audit observed that and amount of Rs.2,535.94 Crore was received by the Board during 2007-17 on account of cess, registration and membership fee out of which only ₹ 224.31 Crore i.e. nine *per cent* of total receipts utilized by the Board on administrative expenses, welfare schemes etc.

Scrutiny of records further revealed the following;

- (i) Even after availability of funds and eligible registered workers, the schemes could not be implemented fully. Analysis of four major schemes revealed that the Board should have spent ₹ 511.73 Crore under these schemes, had the benefits been provided on the basis of eligibility of registered workers (**Appendix 3.1**). But only ₹ 25.28 Crore (five *per cent*) was spent up to March 2017 and only 60,985 construction workers were benefitted from these schemes.

**Appendix 3.1 Statement showing details of expenditure incurred on four major schemes:**

Sr. No.	Name of Schemes	Date of Inception	Rate (in ₹) and eligibility criteria	No. of eligible	No. of Workers	Percentage of benefits	Amount required to	Amount actually	Shortfall
---------	-----------------	-------------------	--------------------------------------	-----------------	----------------	------------------------	--------------------	-----------------	-----------

					benefited	workers	cover all eligible workers	spent	
1	Financial assistance for purchase of bicycle	08 August, 2013	3,000 (Once in three years and regular membership of one year)	5,06,735	34,606	6.82	152.02	11.33	140.6
2	Financial assistance for purchase of tool kit	10 June, 2014	5,000 (Once in three years membership)	5,06,735	10,930	2.16	253.97	7.57	245.8
3	Mukhya Mantri Mahila Nirman Sharmik Samman Yojana	03 March, 2011	5,100 (Every year on renewal of membership)	1,23,648	7,902	6.39	63.06	3.12	599.99
4	Financial assistance for purchase of Sewing Machine	25 July, 2014	3,500 (Once in life time after completion of one year membership)	1,23,648	7,5,47	6.10	43.28	3.26	40.02
<b>Total</b>				<b>60,985</b>			<b>511.73</b>	<b>25.28</b>	<b>486.40</b>

**Source: Information compiled by Audit**

(ii) In five schemes commenced between March 2005 and January 2016, no worker even benefitted and the expenditure was nil as of 31 March 2017.

(iii) In five schemes, commenced between March 2005 and July 2014, and 2,510 workers were benefitted and an expenditure of only ₹ 2.63 crore was incurred up to March 2017.

(iv) A proposal for establishment of "Haryana Academy for Construction" at the State level with Regional Centres was approved (July 2015) by the Board for skill development of construction workers and ₹ 100 Crore was allocated for this purpose. However, no expenditure was incurred even after a lapse of more than two years.

(v) No expenditure was incurred on advertisement and promotion during 2007-12. An amount ₹ 0.72 crore was incurred on advertisement and promotion during 2012-16 which shows that dissemination of information of the welfare and community based schemes amongst the labour class was not adequate. As a result, the registered workers could not be apprised of their entitlements under various schemes and very few workers benefitted from the schemes. Public Accounts Committee, in its 72<sup>nd</sup> Report of 2015-16 had desired that the Department should install big hoardings at all the labour chowks and labour sheds to display all the benefits of registration to the workers in order to create awareness amongst the workers. In spite of this, out of total expenditure of ₹ 37.84 lakh on advertisement and promotion during 2016-17, only an amount of ₹ 7,246 (0.19 per cent) was spent on banners/flex boards.

(vi) The Board also did not create a centralized database of workers in order to solve the issues faced by migrant workers who are generally the most vulnerable section of society.

(vii) Rupees 409.17 crore was received by the Board on account of cess, registration and membership fee during 2008-11. Rupees 347.79 Crore (85 per cent of ₹ 409.17 Crore) was to be utilized by 31 March 2016. However, the Board could utilize only ₹ 129.07 Crore within the specified time period (2013-16) allowed under section 11(2) of

the IT Act on notified/approved welfare and community-based schemes. Thus, unspent income of ₹ 218.72 crore became taxable.

**Statement showing avoidable payment of Income Tax**

Financial Year	Amount of total receipts	85 per cent amount of total receipts to be utilized or set apart for utilization during next five years	Financial Year in which set apart income became taxable	Amount utilized up to the specified period	Amount remained unutilized after the expiry of five years	Assessment year up to which Income Tax return required to be filed	Amount of Income tax surcharge and education cess paid/ liability
2008-09	75.76	64.40	2017-15	29.67	34.73	2015-16	11.
2009-10	113.46	96.44	2015-16	48.90	47.54	2016-17	10.
2010-11	219.95	186.95	2016-17	50.50	136.45	2017-18	47.
<b>Total</b>	<b>409.7</b>	<b>347.79</b>		<b>129.07</b>	<b>218.72</b>		<b>69.</b>

The Board has already paid income tax to the extent of ₹ 22.76 crore on the unspent set apart income of ₹ 82.27<sup>34</sup> crore for the financial years 2008-10 during the assessment years 2015-16 and 2016-17. Similar, the unspent set apart income of ₹ 136.45 crore for the financial year 2010-11 became taxable in the financial year 2016-17 creating further liability of income tax of ₹ 47.07 crore for the assessment year 2017-18.

The Government stated (August 2017) that they were making utmost efforts for proper, effective and legitimate utilization of the funds collected for the welfare of the construction workers in the State by adopting the Information, Education and Communication strategy. The migratory nature of workers was stated to be the reason for poor progress in extending benefits to workers. The Board also stated that they have already launched special campaigns to link the registration of construction workers with the Aadhaar number, bank account number, IFSC Code of the concerned bank, mobile number and family details of the beneficiaries, etc.

Thus the Board did not utilize 91 per cent of total available funds up to March 2017 despite existence of schemes and availability of eligible workers. The Board has also failed to launch an effective communication campaign which is clear from the meagre funds utilized on publicity as a result of which construction workers were not aware about various schemes of the Board. Besides the Board had also paid income tax of ₹ 22.76 crore and had a liability of ₹ 47.07 crore due to non-utilization of set apart income of the period 2008-11 which the specified time period.

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

- (i) The current status on these five schemes as on 31<sup>st</sup> March'2019 is as under-

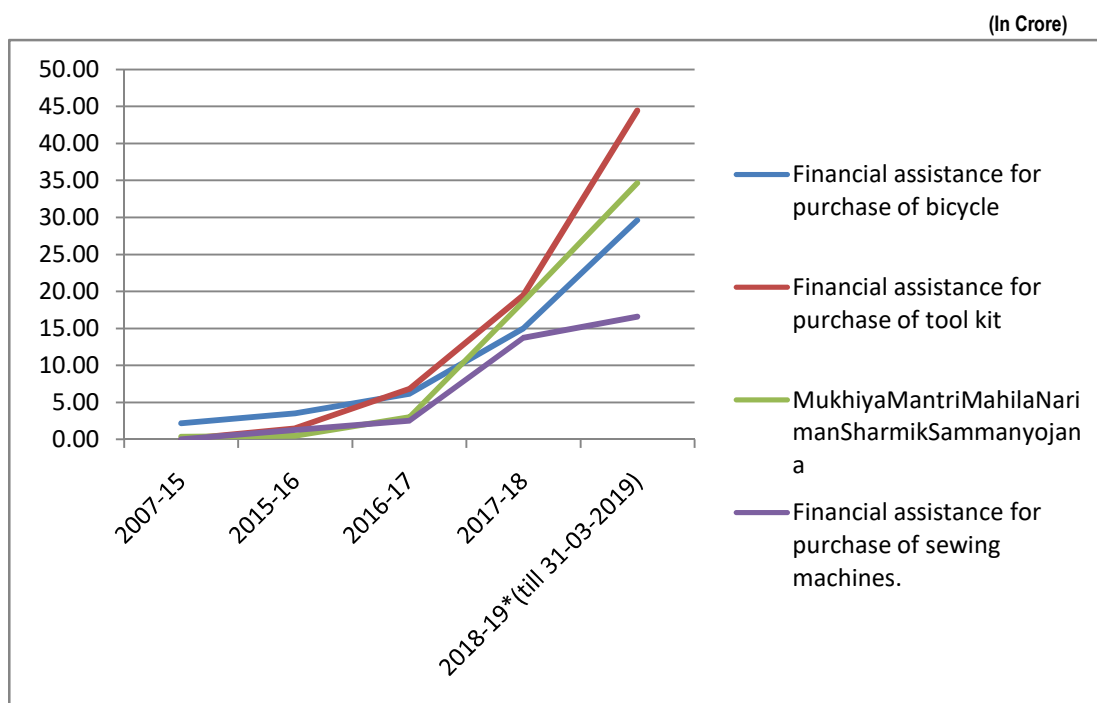
(In Crore)

Sr. NO.	NAME OF SCHEME	2007-15	2015-16	2016-17	2017-18	2018-19* (till 31.03.2019)	Total
(i)	Financial assistance for purchase of bicycle	2.17	3.50	6.13	14.96	29.58	<b>56.34</b>
(ii)	Financial assistance for purchase of tool kit	0.00	1.46	6.80	19.47	44.46	<b>72.19</b>
(iii)	Mukhiya Mantri Mahila	0.35	0.48	2.97	18.60	34.62	<b>57.02</b>

	Nariman Sharmik Samman Yojana						
(iv)	Financial assistance for purchase of sewing machines.	0.00	1.26	2.50	13.73	16.58	34.07
	<b>Total</b>	<b>2.52</b>	<b>6.70</b>	<b>18.40</b>	<b>66.76</b>	<b>125.24</b>	<b>219.62</b>

It is also evident from above figures that the expenditure on above schemes is almost double in the year 2018-19 (Upto 31<sup>st</sup> March'2019) over the year 2017-18.

The below chart shows the progress in the last Financial years till 31<sup>st</sup> March, 2019



The Financial assistance for the purchase of bi-cycle during the year 2018-19 has increased twice over the year 2017-18 and number of benefits distributed in this scheme till March'2019 is 1,83,107. Similarly, in the other schemes there is also increase in number of benefits i.e Financial assistance for purchase of tool kit (1,21,424 number of benefits till March'2019), Mukhiya Mantri Mahila Nirman Sharmik Samman Yojana (1,16,517 number of benefits till March'2019), Financial assistance for purchase of sewing machines (73,059 number of benefits till March, 2019).

- (ii) The current status on these five schemes as on 31<sup>st</sup> March'2019 is as under-

(In Rs.)

Sr. NO.	NAME OF SCHEME	2007-15	2015-16	2016-17	2017-18	2018-19*(till 31-03-2019)	Total
(i)	Advance for purchase or construction of house,	0.00	0.00	0.00	0.00	200000	200000
(ii)	Financial assistance for family pension						
(iii)	Free Travelling Facility for visiting religious or historical places	0.00	0.00	2025	31652	7800	41477
(iv)	Free Travelling Facility for visiting home-town						
(v)	Financial assistance for Solar Lantern						
	<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>2025</b>	<b>31652</b>	<b>207800</b>	<b>241477</b>

However, for successful implementation of these scheme, action is under process:

- (i) **Advance for purchase or construction of House** -The scheme provides security/guarantee for repayment of loan which is cumbersome in nature and the construction workers are not able to comply with the requisite documentation for making them eligible for house loan advance. However, the board is making serious efforts to streamline the procedure for providing the house loan facility to the construction workers through the Nationalised banks and the board shall bear the interest component to the extent of Rs.1.00 lakh. However, the Board has also decided to provide the interest subsidy to the beneficiary of the PMAY upto Rs.1.00 Lakh to the registered construction workers.
- (ii) **Financial Assistance for Family Pension** – This amount is to be paid to the spouse of the deceased pensioner of the Board. Till now, no claim has been received.
- (iii) **Free Travelling Facility for visiting religious or historical places-** This scheme is not popular in the labour class and only a few construction workers prefer to apply under this scheme.
- (iv) **Free Travelling Facility for home town-** One of the eligibility conditions for providing free Travelling Facility for home town is that the beneficiary must have regular membership of 2 years. Most of the migrant workers are not able to fulfil this condition due to their movement to one site/city/state to another for want of work. The board is unable to track such migrant construction workers and these workers are not able to continue their membership. The local construction worker is not coming forward for availing this benefit as the amount is very negligible/ minimal.

- (v) **Financial assistance for Solar Lantern**-Most of the Constructions Workers live in Jhuggis / slums and dilapidated accommodation with no regular electricity connection availability. Therefore, it was proposed that a kit of Solar Home Lighting system be provided to Constructions Workers. The tentative expenditures for providing Solar Home Lighting System to approx. 52,303 registered live members having membership of more than 4 years comes to Rs.78.45 Crore out of which Rs.29.42 Crore was MNRE subsidy and Rs.9.80 Crore was State Subsidy / Share and Board share was Rs.39.23 Crore. However, due to non-availability of Subsidies and other technical / financial reasons, this scheme could not take off.

- (iii) The current status on these five schemes as on 31<sup>st</sup> March'2019 is as under-

(in crores)

Sr. NO.	NAME OF SCHEME	2007-2015	2015-19 (upto March, 2019)	Total
(i)	Financial assistance for Maternity	0.81	16.77	17.58
(ii)	Financial assistance for marriage of son	0.00	1.28	1.28
(iii)	Disability Pension/Disability Assistance	0.00	0.10	0.10
(iv)	Financial assistance for treatment of chronic diseases	0.01	0.18	0.19
(v)	Financial assistance to the physically disabled/ mentally retarded children.	0.00	0.11	0.11
	<b>Total</b>	<b>0.82</b>	<b>18.44</b>	<b>19.26</b>

- (i) **Financial assistance for Maternity**- it is evident from the above table that from the period 2015 to March'2019 an amount of Rs.16.77 Crore has been spent which shows that the expenditure on this scheme has increased to manifold (6,575 number of benefits till March'2019).
- (ii) **Financial assistance for marriage of son** – Initially this assistance was only Rs. 2,000 and there was no response from the construction worker for this scheme. Then the board took the decision in the year 2014 and the amount increased to Rs.11,000/- and further in the Year 2018, financial assistance for marriage of son was enhanced from Rs.11,000/- to Rs.21,000/- and now the expenditures has been to the tune of Rs.1.28 Crore and 1,382 benefit has been disbursed till March'19.
- (iii) **Disability Pension/Disability Assistance and Financial assistance to the physically disabled/ mentally retarded children** – In both the scheme assistance is also provided by the Social Justice and empowerment Department Haryana and the construction workers are availing this facility from other



Government Department i.e Social Justice & Empowerment, Haryana. Therefore there are limited claim cases under these schemes.

- (iv) **Financial assistance for treatment of chronic diseases** – Most of the construction worker fall under the category of BPL for which Haryana Government has already provided the health scheme under the name of Mukhya Mantri Muft Ilaz Yojna , where the workers are treated free of cost in all the government hospitals. Therefore the board is receiving limited claims only from those registered construction workers who do not fall in the above scheme(Mukhya Mantri Muft Ilaz Yojna). However, the Board has decided to cover all the Non-SECC construction workers under Ayushman Bharat Yojana where every family will get benefit upto Rs.5.00 Lakh. The Board shall bear all the expenditure under this scheme for its registered beneficiaries.
- (v) **Disability Pension/Disability Assistance and Financial assistance to the physically disabled/ mentally retarded children** – In both the scheme assistance is also provided by the Social Justice and empowerment Department Haryana and the construction workers are availing this facility from other Government Department i.e Social Justice & Empowerment, Haryana. Therefore there are limited claim cases under these schemes.

As per the orders of Hon'ble Supreme Court and instruction issued by Ministry of Labour & Employment regarding the restriction imposed on utilizing the BOCW cess fund towards the construction of building, it was also informed that even ongoing similar type of skill institutes out of the BOC fund has been halted in the neighbouring state of Punjab. Therefore a clarification was sought from Govt. of India for utilizing cess fund for creating the infrastructure towards establishing the academy. Government of India clarified that cess fund cannot be utilized for creating establishment of "Haryana Academy for Construction". In addition to it, the Board is in process to impart skill training to construction workers in the construction trades by establishing skill training centres in all the 22 districts.

As per the current status, an amount of Rs.3.52 Crore has been spent on advertisement and promotion of welfare Schemes of the Board. In addition, for publicity of Haryana Building & Other Construction Workers Welfare Board's Schemes and to cover maximum number of Construction Workers working in Haryana State, Special Campaign Programme has been started in Haryana from 02.07.2018 to 14.08.2018 for registration of construction workers and awareness of various schemes of the Board to the construction workers. Publicity of the Schemes are being done through advertisement in newspapers. Number of Hoardings and flexi boards are being installed at Bus stand, civil hospitals, railway stations, labour chowks etc.

All the database of construction workers is available online. The construction workers can apply for the benefits only through Atal Seva Kendras or Antodaya Saral Kendras

The Income Tax Returns (ITR) for the FY 2015-16 & 2016-17 has already been revised as NIL in consultation with the CA engaged by the Board. Final outcome of the assessment order are yet to be received from the Income Tax Department. In addition, the Board has also applied for exemption under 10(46) of the Income Tax Act 1961 on 31.01.2018 to the Central Board of Direct Taxes, New Delhi and Income Tax(Exemptions), Chandigarh under which the Cess and interest income of the Board will be exempted from tax.

As per provisions of 10(46) of Income Tax Act such institutions which are either established by or under an act or established by Central Government or State Government with an object of regulating or administrating any activity for the benefit of General public are eligible for being notified under section 10(46) of the Income tax Act to claim income tax exemption in respect of income derived by them.

**The Committee has observed that even after the availability of sufficient funds and eligible registered workers in the State, the welfafre schemes could not be implemented fully. The Committee has, therefore, recommended as under:-**

- 1. Public representatives also be involved for the efficiently implementation of the on going schemes for the public/workers welfare; and**
- 2. Sincere and pragmatic efforts be made to get the income tax issue resolved with the Income Tax Department at the earliest possible and action taken report be submitted to the Committee.**

## PUBLIC HEALTH ENGINEERING DEPARTMENT

[19] **3.6 Idle expenditure on incomplete work:**

**The Executive Engineer executed the work with higher specifications on his own resulting in construction of only 38 per cent drain work with the sanctioned amount. The work remained incomplete leading to idle expenditure of Rs. 3.11 crore.**

Paragraphs 10.16.2 and 10.16.4 of the PWD Code provided that a revised estimate should be prepared in case there were inadequate provisions in earlier estimate and that the executing officers shall not enter into a contractual liability without administrative approval and firm commitment about the revised cost from the administrative department. Further, paragraph 6.5 of the code provides that Executive Engineer (EE) shall not make in accordance with specifications and stipulations of the contract and shall not make or permit any material deviation from sanctioned design in the course of execution without specific authority. Whenever it becomes apparent that estimated cost of work is likely to be exceeded, for whatever cause, he shall report that fact to the Superintending Engineer, describing the nature and cause of the probable excess and asking for orders

The EE, Public Health Engineering Department (PHED), Kaithal prepared an estimate in 2011 for "Remodeling of Katcha Manas Drain from RD 7440 to RD 19164 (3573.15 meters upto Kaithal drain) passing through Kaithal town" for Rs.4.23 crore, out of which Rs.0.95 crore was to be contributed by Haryana Urban Development Authority (HUDA). The estimate provided for construction of reinforced cement concrete (RCC) drain from RD 7440 to RD 10075, brick masonry drain from RD 10075 to RD 11700 and RCC drain with walls having thickness of 10 cm and bed having thickness of 12.5 cm from RD 11700 to RD 19164. The State Government accorded approval of Rs. 3.20 crore in April 2011 but HUDA did not contribute/commit any amount. The Detail Notice Inviting Tender for the work with same specifications was approved for Rs. 3.82 crore in the Engineer-in-Chief (EIC), PHED, Haryana in July 2014. The work was allotted to a contractor in August 2014 for an agreement of Rs.3.77 crore with a time limit of 12 months. The contractor executed (July 2015) the work of brick masonry drain upto RD 11700 as per contract but after that the EE, PHED got constructed only 860 metre (38 per cent) RCC drain out of 2,275 meter (RD 11700 to RD 19164) by increasing the thickness of walls from 10 cm to 15 cm and thickness of bed from 12.5 cm to 17.5 cm without bringing it to the knowledge of higher authorities. After incurring expenditure of Rs. 3.11 crore, the work was stopped in August, 2016 for want of revised estimate. The EE, PHED Division No. 1 Kaithal submitted a revised estimate in July 2016 for Rs. 7.25 crore to higher authorities for completion of the drain which was technically approved by Engineer-in-Chief, PHED in January 2017 for Rs. 7.25 crore and approved by State Government in March 2017. However, work has not recommenced (August 2017).

**Audit noticed the following irregularities:**

- As per paragraph 9.5.1 of PWD Code, technical sanction implies that the proposals are technically sound, specifications are appropriate for the service intended and the estimates are realistic, based on adequate data. Moreover, for the projects of large magnitude, it is necessary that site be inspected to ascertain field conditions. However, the EE, PHED changed the technical specifications in

December 2015 and started the work with higher specifications. Thus, Codal requirements had not been complied with as technical specifications were changed within a period of 16 months.

- No portion of the reach from RD 7440 to RD 19164 belongs to HUDA. However, the Public Health Engineering Division sought Administrative Approval (2011) from the State Government by mentioning that an amount of Rs. 0.95 crore was receivable from HUDA. However, EE of the Division stated (May 2017) that no funds were recoverable from HUDA as the drain does not pass through HUDA area. Thus, the estimate was incorrect and not based on correct data.
- Due to deviation from approved and contracted specifications, there was increase in estimated cost of the project. The department started the work against the administrative approval of Rs. 3.20 crore by entering into contract of Rs. 3.77 crore without submitting the case to State Government for seeking approval for the entire estimated cost.
- The EE did not submit revised estimate for enhanced quantities for obtaining revised administrative approval from the State Government before incurring expenditure on revised specification as required under para 10.16.2 for the PWD Code.

The EIC, PHED, Haryana stated (January 2017) that due change of specifications in the work, the revised estimate of the work amounting to Rs.7.15 crore has been technically cleared in January 2017. Thus, the specifications were changed and work was executed with changed specifications without the approval of the Engineer-in-Chief. The revised project of Rs.7.15 crore has been got approved from the State Government in March 2017 but the EIC had not enhanced the agreement for want of explanation for execution of work beyond the provisions without of the competent authority (July 2017).

Thus, the Executive Engineer executed the work with higher specifications on his own, resulting in construction of only 38 per cent RCC drain work with the sanctioned amount. The work remained incomplete (August 2017) leading to idle expenditure of Rs. 3.11 crore. Besides, intended benefits could not be derived even after a period of more than two years from scheduled date of completion, as the waste water was accumulating outside the partially remodeled drain along the road.

The matter was referred (May 2017) to the government for comments; the reply was still awaited despite issuance of reminders in July and November 2017.

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

It is submitted that the specifications were changed as per the requirement of site conditions. If the specifications were not changed then there is possibility of damage of the structure. While executing the work it was noticed that depth of drain is 6' to 7' below the proposed bed level of pucca drain/channel. There is heavy slush/daldal at various points of the drain. Hence, in the interest of the work the specifications were changed. However, now the estimate has been sanctioned by competent authority including higher specifications.

It is submitted that area of 111 acre falls in the HUDA land (Near sector 21) from point B & C for which amount of Rs.85.07 lacs has been got deposited. (copy of challan is enclosed herewith). The estimate was prepared on actual data.

Point is noted for future. However the expenditure to the tune of Rs 295.44 lacs was incurred upto 12.05.17 i.e. till the revised administrative approval was accorded. The expenditure was well within approved estimated cost of 3.20 crore and beyond this expenditure has been done after getting revised administrative approval. However, technical sanction and administrative approval has been sanctioned by the competent authority.

The revised cost of estimate has been approved from Rs.3.20 crore to Rs.7.15 crore by the competent authority and accordingly the work enhanced from Rs.37721858/- to Rs.68200435/- vide Engineer-in-Chief. Haryana Public Health Engineering Department Panchkula memo No. 18698-PHE/Project dated 02.03.2017. Work completed and the expenditure incurred on this scheme is fruitful for disposal of waste water into the drain.

**The Committee has viewed it very serious that originally the work was allotted to a contractor in August, 2014 for an agreement for Rs.3.77 crore. Thereafter the revised estimate was approved by the Govt. for Rs.7.15 crore. The contractor, without the approval of revised DNIT, increased the thickness of walls from 10 cm to 15 cm and thickness of bed from 12.5 cm to 17.5 cm at his own without bringing it to the knowledge of high authorities. The Committee has, therefore, recommended that –**

1. **A thorough inquiry be got conducted into the matter as to whether the change of estimate was justified or not. If it was justified, why it had been ignored while preparing the original estimates; and**
2. **Whether the prescribed procedure had been followed for getting the revised estimates approved from the competent authorities.**

**Action taken report be submitted to the Committee at the earliest possible for its consideration.**

[ 20 ] **3.8 Unfruitful expenditure on incomplete scheme and payment to an agency for work not done:**

**Sewerage scheme remained incomplete after incurring expenditure of Rs.16.73 crore. Besides, Rs.2.74 crore paid to an agency without actual execution of work at site.**

Paragraph 6.5.1 of the PWD Code states that the Executive Engineer is responsible for the execution and management of all works within his Division including administration of contracts, quality of works and their timely completion. Paragraph 13.6.3 (i) provides that no payments outside strict terms of the contract or in excess of the contract rates shall be authorized without approval of the competent authority.

With the objective of improving infrastructure facilities and creating durable assets and quality oriented services in cities and towns, Government of India (GOI), Ministry of Urban

Development launched a scheme "Urban Infrastructure Development Scheme for Small and Medium Towns (UIDSSMT) under JNNURM in December 2005. As per the scheme, the funds were to be shared in the ratio of 80:20 between GOI and State Government. Fifty per cent of the central share was to be released by GOI as first installment and balance fifty per cent on receipt of utilization certificates for utilization of seventy per cent of earlier funds.

The State Government had approved (May 2010) the project for providing sewerage facilities in Ambala Sadar Town for Rs 37.28 crore under the scheme for laying sewerage network of 30.03 km with internal diameter (i/d) 150mm to 250mm and 2.02 km with i/d 800mm to 1000 mm pipe. The project was subsequently revised (June 2012) for Rs.37.0 crore for laying sewerage network of 44.68 km with i/d 200 mm and 2.02 km with i/d 800 mm to 1000mm . GOI released Rs 14.91 crore in November 2012 as first installment and the Director General, Urban Local Bodies, Haryana released total funds of Rs.18.64 crore including state share of Rs.3.73 crore to Public Health Engineering Department (PHED) for this project in the same month. Scrutiny of records revealed the following shortcomings:

- (i) Scrutiny of records of the Executive Engineer (EE), PHED, Ambala Cantt, revealed that the EE entered into (between July 2012 and September 2013) eight agreements with five agencies for executing eight work for laying 46.70km HDPE sewer pipe lines and construction of manholes for Rs 25.32 crore with a time limit of four and six months as detailed in **Appendix 3.3** to be completed between May 2013 and January 2014. But only 24.487 km sewer line was laid against 46.700km due to non-finalization of alignment by the EE. The laid sewer lines were also not got interconnected and the manhole chambers were not constructed (August 2017) which resulted in the project remaining incomplete beyond more than three to four years of target date of completion. The EE made payment of Rs. 14.65 crore to these eight works between May 2013 and August 2016. A total expenditure of Rs.16.73 crore had been incurred (September 2016) on the incomplete scheme and further Rs.10.67 crore was required for completing the work as per agreement. However, the Division has sought (September 2016) funds of Rs.11.32 crore (including amount of refund of security) from the Government to complete the work and to make the laid sewerage system functional.
- (ii) As the department failed to utilize total funds as scheduled, the utilization certificate in respect of the first installment was not sent to Urban Local Bodies (ULB) and remaining funds could not be obtained from GOI. On being asked by the Department in January 2015 for releasing balance funds, the Director, ULBs, Haryana intimated (January 2015) that the GOI closed the scheme with effect from March 2014 and balance fund for the completion of the project were to be arranged by State Government from their own sources.
- (iii) As per Detail Notice Inviting Tender and contract document, payment for laying of sewer lines was to be made after laying the pipes in position as per specifications. But Audit observed that payment of Rs. 2074 crore had been made to firm "c" without laying pipes against two agreements as indicated in **Appendix 3.3**. As per terms of contract, only secured advance should have been given to the agency against the security of material brought at site.

On being pointed out, the EE, PHED, Ambala Cantt. Stated (November 2016) that the laid sewer pipes were fully functional and pipes for which part payment of Rs.2.74 crore has been made were lying with the JE concerned and the work would be completed at the risk and cost of the agency. However, records such as bills of pipes, duly verified material at site register and physical verification report was not made available to audit in support of the custody of pipes with the JE concerned. The trunk sewer line of 1000mm internal diameter has not been laid so far (August 2017) and no work has been executed at site since April 2016. The alignment problem, due to which the works were stopped has not yet been resolved (October 2017). The EE also intimated (July 2017) that a vigilance inquiry has been intimated in the case and work has been stalled for want of funds.

Thus, due to failure on the part of EE in deciding proper alignment for laying pipes at the time of planning of project and in taking appropriate action construction of manhole chambers, joining the laid sewer with existing sewer, the project could not be commissioned after incurring an expenditure of Rs 16.73 crore.

This resulted in non-achievement of objective of improving infrastructure facilities form providing sewerage facilities in Ambala Sadar town. Further, due to inordinate delay in executing the work, Department failed to receive central funds of Rs 14.85 crore. Besides, Rs 2.74 crore was released to an agency in violation of terms of contract.

The matter was referred to the government for comments in July 2017. Their reply was still awaited despite issuance of reminder in August and November 2017.

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

It is submitted that against the project of Rs.37.20 crores sanctioned by Govt. of India funds to the tune of Rs.18.64 crores were allocated to the department as 1st Installment.

As per the total cost of project eight agreements were executed to lay 46.70 Km HDPE sewer pipe in anticipation or receipt of balance funds from Govt. of India, for works costing Rs.25.33 crores. Further against the eight No. agreement executed the following pipe was laid at the time of arised this para as per detailed below:-

Sr. No.	Name of Agency	Agreement Amount (Rs. in Lac)	Pipe to be laid as per agreement	Pipe laid at site	Functional	Non-Functional
1	M/S Arjun Build Tech.	Rs. 301.19	8876 Mtr. 225mm O/D HDPE	6070 Mtr.	6070 Mtr.	-
2.	M/s Arjun Build Tech.	Rs.334.89	9547 Mtr. 225mm O/D HDPE	2723 Mtr.	2723 Mtr.	-
3.	Sh. Jai Narain	Rs.221.22	6309 Mtr. 225mm O/D HDPE	2285 Mtr.	2285 Mtr.	-
4	M/S Rock Drill	Rs. 309.10	5146 Mtr. 280mm O/D HDPE	2936 Mtr.	2299 Mtr.	637 Mtr.
5	M/S Rock Drill	Rs. 218.85	4688 Mtr. 280mm O/D HDPE	3639.60 Mtr.	3439.60 Mtr.	200 Mtr.
6	M/S Rock Drill	Rs.492.18	2137 Mtr. 280mm O/D HDPE	2055.70 Mtr.	1910.70 Mtr.	145 Mtr.
			968 Mtr. 900mm O/D HDPE	-	-	968 Mtr.
7	M/S Garg Const.	Rs. 275.18	7973 Mtr 225mm O/D HDPE	4265 Mtr.	4265 Mtr.	-
8	M/S Vichitra Const.	Rs.380.09	800 Mtr. 800mm O/D HDPE	304 Mtr.	-	304 Mtr.
			72 Mtr. 900mm O/D HDPE		-	
			7973 Mtr. 225 mm O/D HDPE	-	-	-

It is pertinent to submit here that 24.27 K.M of sewer pipe line has been laid as per availability of Funds out of which 22.02 K.M sewer pipe is fully functional and is in use. 5287 No. of new sewer connections have been made in the localities where these pipes have been laid.

Out of the laid sewer pipe of 24.27 K.M only 2.25 K.M was not functional for which tender of Rs.201.79 lac has been allotted to Sh. Anil Kumar Contractor at Risk & Cost or M/S Rock Drill Project Ltd. Against agreement of Rs.309.99 lac vide this office No.6287 dated 12.06.2017. The tender of Rs.26.03 lac has been allotted to Sh. Anil Kumar Cont. at Risk & Cost of M/S Rock Drill Project Ltd. Against agreement of Rs.492.18 lac vide this office No.8091 dated 10.08.2017. the tender of Rs. 44.65 las has also been allotted to Sh. Jasveer Singh Contractor at Risk & Cost of M/S Rock Drill Project Lts. Against agreement of Rs.218.85 lac vide this office No.113 dated 02.01.2018. As far as work M/s Vichitra Const. Co. is concerned the same is under progress and the bill for sewer line laid will be prepared after commissioning the same.

Present status of various agreements progress wise is as under:-

Sr. No.	Name of Agency	Agreement Amount (Rs. in Lacs)	Pipe to be laid as per agreement	Pipe laid at site	Functional	Remarks
1	M/S Arjun Build Tech.	Rs. 301.19	8876 Mtr. 225mm O/D HDPE	6070 Mtr.	6070 Mtr.	Work completed and laid sewer is functional Agreement stand final.
2.	M/s Arjun Build Tech.	Rs.334.89	9547 Mtr. 225mm O/D HDPE	4408 Mtr.	4408 Mtr.	Balance work in progress.
3.	Sh. Jai Narain	Rs.221.22	6309 Mtr. 225mm O/D HDPE	6309 Mtr.	6309 Mtr.	Work completed and laid sewer is functional Agreement stands final.
4	M/S Rock Drill	Rs. 309.10	5146 Mtr. 280mm O/D HDPE	2936 Mtr.	2299 Mtr.	Work allotted to Sh. Anil Kumar Contractor on Risk & Cost of Rs.201.79 lacs
5	M/S Rock Drill	Rs. 218.85	4688 Mtr. 280mm O/D HDPE	3639.60 Mtr.	3439.60 Mtr.	Work allotted to Sh. Jasveer Singh Cont. on Risk & Cost for Rs.44.65 lac.
6	M/S Rock Drill	Rs.492.18	2137 Mtr. 280mm O/D HDPE	2055.70 Mtr.	1910.70 Mtr.	Work allotted to Sh. Anil Kumar on Risk & Cost for Rs.264.03 lac.
			968 Mtr. 900mm O/D HDPE	-	-	
7	M/S Garg Const.	Rs. 275.18	7973 Mtr. 225mm O/D HDPE	4500 Mtr.	4500Mtr.	Work completed and laid sewer is functional Agreement stand final.
8	M/S Vichitra Const.	Rs.380.09	800 Mtr. 800mm O/D HDPE	304 Mtr.	-	Work in progress.
			72 Mtr. 900mm		-	Work in progress.



			O/D HDPE			
9	Anil Kumar on Risk & Cost of M/s Rock Drill against agreement of Rs.309.99 lac	Rs.201.79	2210 Mtr. 80mm O/D HDPE	2210 Mtrs.	2210 Mtrs.	Work completed and laid sewer is functional Agreement stands final.
10	Sh. Jasveer Singh on Risk & Cost of M/s Rock Drill against agreement of Rs.218.85 lac	Rs. 44.65	451.84 Mtr. 80mm O/D HDPE	451.84 Mtr	451.84Mtr.	Work completed and laid sewer is functional Agreement stands final
11	Anil Kumar on Risk & Cost of M/s Rock Drill against agreement of Rs.492.18 lac	Rs.264.03	942Mtr. 00mm O/D HDPE	352 Mtrs.	-	Work in progress.
			81Mtr. 280mm O/D HDPE	43 mtrs.	-	Work in progress

The balance funds was not released by the Govt. of India as conveyed vide letter No.1986-93 dated 09.01.2015, starting the JnNURM ended since w.e.f 31.03.2014.

For completion of balance work as well as balance work allotted on Risk & Cost of M/S Rock Drill Projects Ltd. The estimate "Ambala Sadar, Supplementary estimate for completion and commissioning of balance works allotted to various agencies covered under UIDSSMT stands administratively approved vide Special approval dated 23.01.2018 for Rs.634.55 lacs under Programme (Urban Sewer) & all scope of works will be get completed and commissioned by 31.01.2020. The main reason for delay was non release of funds by GOI as JnNURM ended wef. 31.03.2014 and for completion of scope of work another estimate was got approved amounting to Rs.634.55 lacs and expenditure of Rs.385.71 lacs has been incurred so far.

It is submitted that 352 meter pipe has already been laid out of 942 meter 900mm dia and the balance 590 meter pipe is lying with the concerned Junior Engineer. Which will be laid very shortly as the work at Sr.No.11 mentioned above is in progress. It is further submitted that the sewer line laid against agreement at Sr. No.1,2,3,7,9 & 10 detail above are fully functional. The scope of work under agreement at Sr. No.4,5 has been completed and commissioned on Risk & Cost against Sr. No.9 & 10. The work for laying of sewer as per agreement at Sr. No.6 is in progress on Risk & Cost against agreement at Sr.No.11.

Considering the above submission, it is submitted that the expenditure incurred on the project is not unfruitful as the sewer line laid is fully functional and commissioned. Further to make the laid non-functional sewer fully functional the works at risk & cost of M/S Rock Drill Project Ltd. has been allotted to different agencies for an agreement amount of Rs.201.79 lacs of Rs.44.65 lacs and Rs.264.03 lacs and the work against two agreements at Sr. No.9 & 10 above have been completed & commissioned. The work against 3<sup>rd</sup> agreement at Sr. No.11 is in progress. It is again submitted that as per statement Appendix 3.3.

The HDPE pipe sewer of 900mm dia out of total 968 mtr., 352 Mtrs. Stands laid (balance is lying on the MAS of concerned Junior Engineer, which will be laid very shortly as the work is in progress. Similarly the work for laying of 280mm dia

HDPE pipe sewer has been 100% laid & commissioned and agreement also stands final. Hence no expenditure is unfruitful.

The balance funds was not released by Govt. of India as conveyed vide letter No.19860-93 dated 09.01.2015 stating the JnNURM ended since 31.03.2014. For completion of balance work as well as allotted on Risk and Cost. The estimate titled as Estimate for completion and commissioning of balance work allotted to various agencies conveyed under UIDSSMT stands Administrative approved vide special approval dated 23.01.2018 for Rs.634.55 lacs (Under Programme Urban Sewer) & all scope of works will be get completed and commissioned by 31.01.2020.

Regarding in violation of terms of contract by releasing Rs.2.74 crore to an agency the charge sheet to the following officers/ officials has been framed by Govt. detailed below:-

Sr. No.	Name of Officer/ Official	Designation	No. & dated vide which charge sheet framed.
1.	Sh. Mohinder Singh Rana	Executive Engineer	Govt. No.4/49/2016-1PH dated 19.10.2016
2.	Sh. Ved Pal Singh	Sub Divisional Engineer	Govt. No.4/49/2016-1PH dated 19.10.2016
3.	Jagdeep Singh Nain	Junior Engineer	Govt. No.4/49/2016-1PH dated 19.10.2016
4.	Sh. K.K Chanana	Sub Divisional Engineer (Retd.)	Govt. No.4/49/2016-1PH dated 19.10.2016
5.	Sh. Darshan Lal	Junior Engineer	Govt. No.4736-PHE/DM dated 18.01.2019.
6.	Sh. Vikas Gupta	Junior Engineer	Govt. No.4737-PHE/DM dated 18.01.2019.

From the above it is clear that there is no unfruitful expenditure on incomplete sewerage scheme because mostly work has been completed and commissioned on Risk & Cost and balance is in progress against only one tender on Risk & Cost. No expenditure will be unfruitful.

In view of the above it is requested that this para may please be got settled / dropped from the competent authority.

**The Committee has observed that the delinquent officers were charge sheeted under Rule-7 in 2016, but the disciplinary proceedings are pending yet. The Committee has, therefore, recommended that the disciplinary proceedings be concluded in a time bound manner latest by 31.01.2020 and action taken report be submitted to the Committee at the earliest possible.**

[ 21] **3.10 Non-functional water supply scheme for want of raw water:**

**Water supply scheme of village Balali (Bhiwani) remained non-functional due to non-identification of source of raw water rendering the expenditure of Rs.1.36 crore.**

Paragraph 10.12.2 of Public Works Department (PWD) code provides that estimate of water supply works shall include examination of source of water, its potential and quality, seasonal variation, alternative source of water which can be tapped or developed. In case of canal based schemes, quality of work likely to be available must be assured. Paragraph 10.7.2 of the code inter-alia provides that while taking up work of water supply

schemes, the preparation of detailed project report including feasibility study is required, to examine proposal from technical, financial and other parameters.

The Water Supply and Sewerage Board, Haryana approved (April 2013) an estimate of Rs 1.66 crore for providing a canal based independent water works scheme at village Balali in Bhiwani District for supply of potable water. The raw water for the water works was to be arranged from Dudhwa minor, which is at a distance of 1,000 metres from the site of water works of village Balali. The estimate had a mention that the consent for drawing canal water had been obtained separately from Irrigation Department along with other water works. However, Audit observed that neither the name of village Balali, nor water works Balali was found included in the raw water proposal.

Scrutiny of records of the Executive Engineer (EE), Public Health Engineering (PHE) Division, Charkhi Dadri revealed that despite raw water source not being confirmed, the work of construction of water works at village Balali was allotted (January 2014) to a contractor at an estimated cost of Rs. 0.84 crore with completion period of nine months. The contractor executed the water works such as construction of storage and sedimentation Tank, High Level Tank, Filter Beds, etc at a cost of Rs 1.36<sup>42</sup> crore in October 2016. However, the water works could not be operationalized for want of raw water. Audit observed that the work was started without conducting feasibility study and without ensuring availability of raw water which was in violation of codal provisions. This clearly indicates failure of PHED to conceive and plan for the project in a holistic manner.

On being pointed out by Audit, the EE, PHE Department initially stated (April 2017) that a new proposal was under preparation for supply of raw water from Satnali feeder to water works at Balali as no water was available in Dudhwa minor. Subsequently, in May 2017, the EE stated that a new proposal for drawing raw water from Dudhwa minor was under preparation. Thus, the Department had failed to firm up raw water source for the water works. No arrangement for raw water for the scheme had been made (May 2017) even after four years from the date of approval of the scheme, resulting in unfruitful expenditure of Rs 1036 crore as the intended benefits of providing potable water to inhabitants of the village could not be achieved.

The matter was referred (June 2017) to the Government for comments; the reply was still awaited despite issuance of reminder in July and November 2017.

**The department in its written reply stated as under:**

Initially the estimate for const. of W/w Balali was administratively approved on dated 18.04.2013. This source of raw water was Dudhwa Chanel-RD-2500L. Later on it was observed that this raw water source is not adequate source to provide regular raw water. So to ensure the availability of sufficient raw water regularly for the proposed water works the case for raw water availability from Satnali feeder was submitted to irrigation authorities and the approval of the same was accorded vide EIC irrigation department letter no.06-10/7/LCU/2013. Accordingly the technical proposal for raw water arrangements from Satnali Feeder instead of Dudhwa Minor for W/W Balali was got approved vide EIC PHED memo No.17239 dated 29.09.2013 and in this way the raw water arrangement for W/W Balali were made in the estimate of Rs. 475.00 lacs which was already technically approved for 5 Nos. W/works namely Adampur, Dudhwa, Datoli, Makrana on dated

01.07.2013. The copy of technical approval accorded from irrigation department and PHED are enclosed herewith.

After that DNIT for const. of W/w Balali was prepared and got approved vide EIC PHED memo No.17179 dated 18.09.2013 and the work of const. of w/works balali was allotted to Shri Sunil Kumar contractor vide EIC PHED Memo No.708 dated 23.01.2014 and endst vide EE PHED Ch. Dadri No.1408 dated 31.01.2014.

The construction work was started on 05.02.2014 and contractor has completed the work but the drinking water supply could not be started because the work of providing raw water to above said water works was allotted to Shri Virender Singh Contractor who has not started the work due to pilferage of DI pipe. The FIR has been lodged against the contractor and the matter is under judicial enquiry.

Hence the work of providing raw water to above schemes could not be completed and after considering all above facts a new estimate is being sent after some technical shuffles. After that raw water facilities will be provided to above water works and the scheme will be functional accordingly.

**The Committee has observed that the starting of the project without conducting feasibility study and ensuring availability of raw water was the gross violation of the codel provisions, which clearly indicates failure of the Department to conceive the plan for the project in a holistic manner. The Committee has, therefore, recommended that responsibility of the erring officers/officials be fixed within a period of three months and thereafter, action taken report be submitted to the Committee.**

[ 22 ] **3.11.3.1 Non-completion of the projects within stipulated period:**

As per Administrative approvals (July 2012) of the projects, projects were to be completed within 36 months from the date of approvals i.e upto July 2015. Perusal of physical and financial progress report for the month of July 2015 revealed that only 57 per cent and 56 per cent of the works was completed at Panipat and Sonipat respectively within the stipulated period of completion of projects. Further, scrutiny of records revealed that the project could not be completed even by March 2017 and the progress of the works at Panipat and Sonipat was 88 per cent and 96 per cent respectively. Under the scheme three new STPs were to be constructed (two at Panipat and one at Sonipat), but only one STP of 25 MLD at Panipat was made functional and other two STPs were still under construction (June 2017). Audit observed that the projects had been delayed due to not making timely payment to contractors and non-obtaining necessary clearance of sites from other department.

Audit observed that as against the generation of 44 MLD sewage for Panipat, there was existing sewage treatment capacity of 30MLD and balance 14 MLD untreated sewage was being discharged in drain Number 6 which subsequently joins river Yamuna. The Department stated (July 2017) that payments to contractors were delayed due to non-receipts of funds from GOI despite regular pursuance. However, no reply was furnished regarding delay in obtaining clearances from other departments. Thus, due to delay in completion of projects, discharge of untreated sewage continued in Yamuna resulting in water pollution.

**The department in its written reply stated as under:**

Generally the preliminary survey is carried out while conceiving the project. All out efforts are made by the department to complete the work on the project within the time schedule but due to unavoidable delays and forced circumstances encountered during execution, its completion is delayed. But the projects are delayed due to following reasons:

**Sewerage Scheme, Sonipat**

The site for construction main pumping station was required to be shifted from the site of STP to upstream side because of sub soil water. Due to the high level of sub soil water it was not possible to lay sewerage system under gravity up to the MPS proposed at STP site initially. The site to MPS was then proposed at point 9N where the two sewer lines of 1100mm meet. The land construction of MPS at the location at 9N could not be made available as the farmers did not agree to sell their land. Ultimately, the MPS was proposed in the Panchayat land of village Kakroi at a distance of 396 meter from point 9N towards STP. The land was transferred to Public Health Engineering Department after approval of Director, Panchayat on 03.03.2015.

Secondly, the work of providing and laying of 1100mm and 1400 mm i/d RCC NP-4 pipe sewer was allotted at Sh. Jagdish Dahiya, Contractor vide this office letter No. 1 dated 01.01.2013 amounting at Rs 709.47 lac. During execution of work, it was observed and found that the progress of that work was very slow as proportionate to the time. So action under clause-2 was taken against the Contractor Sh. Jagdish Dahiya vide letter no.509-10 dated 16.01.2014 and in this way the penalty amounting to Rs.89.70 lac was imposed against the agency as per terms and condition of clause-2 of the contract agreement. The contractor Sh. Jagdish Dahiya expired suddenly in the month of sep. 2014. No family member of the deceased contractor came forward to do the balance work. Hence, the department had left with no alternate except to take the action under clause-3 of contract agreement against the agency action under clause-3-C was taken vide No. 9738-39 dated 08.09.2014. It is further added that before imposing of clause-2, various notices for clause-2 were given to the agency vide this office letter No.9042 dated 15.10.2013, No.9302 dated 28.10.2013, No.10849 dated 04.12.2013 and for clause-3 notices were given vide No, 1289 dated 11.02.2014 and No.1861 dated 28.12.2014. The case for the balance work which was required to be executed at the risk & cost of the agency was prepared by the department. The necessary DNIT of the balance work was approved on dated 12.06.2015. During the period of tendering process of this balance work, no agency has participated and came forward to do this balance work, so the tenders were floated again and after floating of tenders second time, only one agency i.e. Sh. R.N. Jain on 24.08.2015 at risk and cost of Sh. Jagdish Dahiya Contractor.

Again the pace of work of proportionate to time of Sh. R.N. Jain Contractor also found unsatisfactory, so Department serves various notices to the agency vide letter No.7719 dated 17.08.2016, No.8506 dated 09.09.2016, No.9850 dated 05.10.2016 and No.10045 dated 07.10.2016 for completion of work within time

but all in vain. So the department imposed clause-2 vide letter No.408 dated 16.01.2017 against the agency. The action under clause-3-C of the agreement was taken vide letter No.1022 dated 30.01.2017 against the contractor and the work was rejected vide memo No.2833-34 dated 22.03.2017 because the quality of work was found sub standard work and amount of Rs.35,50,130/- in lieu of defected/ sub standard was placed in the Misc Advance of Sh. R.N. Jain Contractor.

To complete the balance work of Sh. R.N. Jain, the tender were again invited but no agency participated. So the tenders were floated second time but this time also no agency participated in the process. The tenders were invited 4 times. In the 4 times, single agency i.e. Sh. Ram Roop Malik has participated and the balance work for execution was allotted to Sh. Ram Roop Malik Contractor at the risk & cost of Shri R.N. Jain Contractor vide no.8501 dated 31.08.2017.

However, it is further added that the MPS and STP has been made functional in the month of 01.04.2017. Now the sewer line has also been made functional by laying rising main.

In view of the above, the work could not be completed due to unavoidable and forces circumstances because the department has to follow the rules and procedures to withdraw the financial complication at later stage.

The progress of the work for both the projects was hampered due to non release of funds by GOI.

Several DO letters at various levels from 02.09.2014 to 19.02.2016 were written to GOI to release funds. The copy of the DO letter is enclosed.

Similarly, the transfer of land as well as release of by the GOI is beyond the control of the department.

**After hearing the departmental representatives, the Committee has desired that the outcome of the Vigilance inquiry be intimated to the Committee for its information/consideration.**

[ 23 ] **3.11.3.3 Irregular enhancement of scope of works:**

Paragraph 13.6.3 (1) of Haryana PWD Code stipulates that amount of the tender shall not be artificially pitched low with the sole purpose of keeping it initially within the tender accepting limit of a particular authority and subsequently enhancing to the full cost of the work. Further, paragraph 13.19.3 of the Code stipulates that understanding the cost of the work at the time of inviting tenders and later going in for enhancement constitutes serious financial impropriety.

Scrutiny of the records of works revealed that estimates amounts of 21 works (Appendix 3.4) were kept below Rs.5 lakh each for keeping within the tender capacity of the Executive Engineer and later the amount of the works was enhanced up to the extent of 17 times and got approved from next higher authority. As against the agreement amount of Rs.0.48 crore, these works got executed at a cost of Rs.3.79 crore. Out of these works, five works of Rs.2.07

crore (exceeding Rs.25 lakh in each case) pertaining to Panipat Division were approved by the Superintending Engineer whereas competent authority was Chief Engineer in these cases in terms of Financial Department notification dated 29 February 2008. Besides, 14 works (with value of more than Rs.5 lakh in each case) aggregating to Rs.7.67 crore were got executed at a cost of Rs.15.42 crore (Appendix 3.4). This resulted in violation of Codal provisions, which deprived the Department of benefits of competitive bidding inherent in the tendering process due to non-participation of agencies executing works of high value.

#### Appendix 3.4

(i) **Cases showing the details where agreement amount was below rupees five lakh and enhanced subsequently**

Sr. No.	Agreement Number	Name of work	Agreement Amount (Rs. In lakh)	Enhanced Amount (Rs. In lakh)	No. of times increase in agreement amount
<b>Panipat Division</b>					
1	764	Supplying, lowering, jointing and cutting of 250 mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	4.95	49.25	9.95
2	787	Raising of manhole, construction of new manholes, slabs for existing manhole at various sites in Panipat town and all other works contingent thereto	1.94	9.81	5.06
3	791	Construction of brick masonry pillars for laying of DI pipes 1000 mm i/d from receiving chamber of effluent channel at 10 MLAD STP	0.61	2.65	4.34
4	796	Supplying lowering jointing and cutting of 250mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	4.33	13.21	3.05
5	803	Earth filling under roads at 20 MLD STP At Jatal Road Panipat	2.18	24.89	11.42
6	808	Construction of plinth protection of sequential batch Reactor at 20 MLD STP At Jatal Road Panipat	2.43	9.94	4.09
7	811	Providing and fixing M.S. Pillars on reactor of 35 MLD existing STP at Siwah for supporting Gas Pipes and railings	2.40	9.95	4.15
8	812	Providing and fixing M.S. Pillars on reactor of 35 MLD existing STP at Siwah for supporting Gas Pipes and railings	2.56	9.99	3.90

9	826	Providing and fixing of TATA Dura sign CGI Sheet colour coated 0.6 mm thick with GI ;or L hook on truss store at 35 MLD STP at Siwah	2.51	7.48	2.98
10	875	Supplying , lowering, jointing and cutting of 250mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	0.94	9.23	9.82
11	884	Construction of gate pillar, slag at chowkidar quarter	0.98	2.50	2.55
12	889	Supplying, lowering, jointing and cutting of 250 mm i/d and 300 mm SW pipes sewer of manhole, dismantling the road and all works contingent thereto	0.87	14.99	17.23
13	895	Supplying, lowering, jointing and cutting of 250 mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	0.94	13.37	14.22
14	896	Supplying, lowering, jointing and cutting of 250 mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	0.93	12.68	13.63
15	897	Raising of manhole and construction of new slab due to damage of existing manhole at various places at Panipat	0.97	12.11	12.48
16	898	Supplying, lowering, jointing and cutting of 200 mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	0.94	10.44	11.11
17	915	Supplying, lowering, jointing and cutting of 250 mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	4.42	39.50	8.94
18	916	Supplying, lowering, jointing and cutting of 250 mm i/d SW pipes sewer of manhole, dismantling the road and all works contingent thereto	4.43	39.09	8.82
19	920	Repair of staff quarters of 35 MLD STP at village Siwah	0.96	8.60	8.96
20	922	Supplying, lowering, jointing and cutting of 450mm i/d and 600 mm i/d RRC pipes class NP-3 sewer of manhole, dismantling the road and all works contingent thereto	3.67	39.56	10.78



21	923	Supplying, lowering, jointing and cutting of 450mm i/d and 600 mm i/d RRC pipes Class NP-3 sewer of manhole, dismantling the road and all works contingent thereto	4.42	39.81	9.01
	<b>Total</b>		<b>48.38</b>	<b>379.05</b>	

**(ii) Cases showing details of where agreement amount was more rupees five lakh and enhanced subsequently**

Sr. No.	Agreement Number	Name of work	Agreement Amount (Rs. In lakh)	Enhanced Amount (Rs. In lakh)	No. of times increase in agreement amount
<b>Panipat Division</b>					
1	778	Supplying, lowering, jointing and cutting of 1800mm i/d RCC NP-3 pipes sewer of manhole, dismantling the road and all works contingent thereto	5.02	9.98	1.99
2	793	Construction of panel room at new 130.75 MLD MPS at Siwah and 90 MLD MPS at Panipat	5.42	24.98	4.61
3	792	Construction of inlet of Aeration Tank from existing effluent channel at 35 MLD at Siwah at 10 MLD STP at Jatal Road panipat	6.21	9.91	1.60
4	822	Providing and fixing 22 no. street lights with aerodynamically design single piece die-casted aluminum housing	9.72	15.17	1.56
5	823	Providing and fixing 22 no. street lights with aerodynamically design single piece die-casted aluminum housing	9.68	15.19	1.57
6	111	Providing and laying of RCC NP-3 of size 800 mm and 1000 mm i/d pipe	420.39	960.37	2.29
<b>Sonepat Division</b>					
7	121	Construction of balance boundary wall with RCC column	5.95	22.11	3.71
8	130	Providing and laying of RCC NP-3 of size 600 mm i/d pipe	5.33	9.99	1.87
9	131	Providing and laying of RCC NP-3 of size 600 mm i/d pipe	5.34	9.99	1.87
10	136	Providing and laying of 8" and 12 " i/d SW pipes ;and RCC NP-3 of size 600 mm i/d pipe	5.68	9.95	1.75

11	138	Providing and laying of RCC NP-3 of Size 600 mm i/d pipe	5.55	9.99	1.80
12	159	Providing, laying and fixing of 200 mm i/d and 300 mm i/d SW pipe	5.82	18.50	3.18
13	183	Loading and Unloading of sand, proving and laying of 1000 mm i/d NP-3 Pipes	5.66	16.88	2.98
14	108	Providing and laying of RCC NP-3 of size 900 mm i/d pipe	271.38	408.51	1.51
	<b>Total</b>	<b>767.15</b>	<b>1,541.52</b>		

Source: Information compiled from the records of test checked divisions.

The Department stated (July 2017) that the scope of work was enhanced as per site conditions in public interest. It was also added that had the fresh tenders been called for, a lot of time would have been wasted and there was meager possibility of receiving lesser rates. The reply was not tenable as estimates should have been prepared after proper scrutiny and tenders should have been called for as per codal provisions.

**The department in its written reply stated as under:**

Finance Department vide notification dated 20.02.2008 has delegated the financial powers to accept tenders for the execution of works by contract. As per the said notification, Superintending Engineer is competent to accept tenders as under:-

1	2	3	4
1.	To accept tenders for the execution of works by contract	(i) Superintending Engineers	(1) Full powers upto Rs.10.00 lacs. (2) Rs.10.00 lacs to Rs.25.00 lacs when the tendered rates are not more than 10 percent over Haryana Schedule of rates plus sanctioned premium and Non-schedule items do not exceed 10 percent of the estimates. (3) Rs.25.00 lac to Rs.50.00 lac when the tendered rates are not more than 5 percent over Haryana Schedule of rates plus sanctioned premium and Non-schedule items do not exceed 10 percent of the estimates. (4) Rs.50.00 lac to Rs.100.00 lac when the tendered rates are not more than Haryana Schedule of rates plus sanctioned premium and Non-schedule items do not exceed 10 percent of the estimates.

**Sewerage Scheme, Panipat:**

The 21 agreements costing below Rs.5.00 lakh and 5 agreements costing more than Rs.5.00 lakh were enhanced by SE PHEC Karnal according to the delegation of financial powers except two works at Sr. No. 4 & 5 (in the table showing details where agreement amount was more than Rs.5.00 lakh and enhanced subsequently) where the cost of NS item exceeded 10% of the enhanced amount. However, it is observed that there is splitting of works which is in violation to Clause-13.20.3 of the Haryana PWD Code-2009.

**Sewerage Scheme, Sonipat:**

Total 7 agreements were enhanced for sewerage project Sonapat. It is admitted that the Superintending Engineer, Sonapat violated the provisions of Clause-13.19.3 and 13.20.3 of PWD Code. The Superintending Engineer also exceeded the delegated financial powers specified in Notification dated 20.02.2008 by Finance Department, Haryana while according the aproval of the enhancements. The disciplinary is being taken against the defaulters separately. The statement of allegation against Sh.O.P.Goyal the then SE PHEC Sonipat has been sent to IDMS vide No.53493 dated 21.05.2019 (copy enclosed).

**The Committee has viewed it very serious that the estimated amounts of the works were kept below for keeping within the tender capacity of the Executive Engineer and later the amount of the works was enhanced upto the extent of 17 times and got approved from the next higher authority. The Committee has, therefore, recommended that –**

- (i) Action initiated against the officer(s) for exceeding the financial powers specified in Notification dated 20.02.2008 by Finance Department, Haryana while according the aproval of the enhancements; and**
- (ii) The matter of splitting works be entrusted to Vigilance Bureau for thorough inquiry.**

**Action taken report be submitted to the Committee for its further consideration.**

## PUBLIC WORKS (BUILDING & ROADS) DEPARTMENT

[ 24 ] **3.12 Premature deposit of funds with Railways:**

**State funds of Rs.30.42 crore were deposited prematurely with Railways for construction of low height subway. Survey and planning work has not yet been finalized even after a lapse of more than three years. This resulted in loss of interest of Rs.8.65 crore to the State exchequer.**

Rule of 2.10 (a) of the Punjab Financial Rules (adopted by Haryana) provides that every Government servant is expected to exercise the same vigilance in respect of expenditure incurred from public money as a person of ordinary prudence would exercise in respect of the expenditure of his own money and expenditure should not be prima facie more than the occasion demands. Para 732 and Para 1845 of the Indian Railways code for the Engineering Department (IRCE) provide that for executing works for and at the cost of other Government departments, the railways will charge two percent of the estimated cost of the project for works costing over Rs.1.00 lakh for meeting plan and estimates, Further Para 735 provides that no work should be commenced till a detailed estimate for the same has been accepted by the department concerned and sanctioned by the competent Railway authority. Para 8.4.4 of the PWD Code also stipulates same provision for carrying out deposit works by PWD (B&R) which provides for demanding the cost for preparation of estimate by the client department.

The Railways proposed (June 2012) to construct a low height subway (LHS) at km 29/4-5 in between Malgodam Road to Anajmandi and across line par at Bahadurgarh on deposit basis and demanded Rs. 52.90 lakh (two per cent of estimated cost of Rs.26.45 crore) as survey and planning charges for starting the process. PWD (B & R) deposited Rs.52.90 lakh in April 2013 for carrying out survey and planning work. In August 2013, the Railways sent a correction letter stating that estimated amount may be considered as Rs.31.04 crore. The department deposited the entire amount of Rs.31.04 crore in December 2013 (Rs.053 crore in April 2013 and Rs.30.51 crore in December 2013) without any specific demand from railways. Audit observed that only two per cent i.e. Rs.62.08 lakh in accordance with corrected estimate was payable to the Railways and remaining funds were required to be deposited only after getting the plan approved from the office of General Manager, northern Railway.

After two years, in May 2015, the Railways sent a draft general arrangement drawing (GAD) for acceptance by PWD (B&R) and subsequent approval from the competent authority of Railways. In December 2015, the department rejected the GAD with a request that the LHS may be constructed as per initial proposal sent by PWD (B&R) i.e. original site plan. The Railways showed their inability to construct the LHS as per original site plan citing the reason of approach ramp near the goods platform. Later the Department accepted the same GAD in July 2016. But the Office of the General Manager, Northern Railway has not accorded administrative approval to the project (April 2017) as the land leasing in this case requires approval of Railway Board. As a result of depositing the entire amount prematurely without ensuring the administrative approval from the competent Railway authority, Rs.30.42 crore were lying with Railways for more than three years resulting in loss of interest of Rs.8.65 crore to the State Government.

The additional Chief Secretary, PWD B&R replied (October 2016) that the revised GAD of Railway under bridge was accepted by Engineer-in-Chief, PWD B&R in July 2016 and necessary amount was deposited with Railway on their demand and only after receipt of detailed project report / estimate. The reply was not correct as the entire amount was deposited against the correction letter of August 2013 without a genuine and reasoned demand from the Railway. In two earlier projects, the Department has initially deposited planning and survey charges only and balance amount was deposited in installments on specific demand from Railways.

Thus, the department failed to comply with laid down procedures for executing deposit works. Negligence, lack of financial prudence and not adherence to the laid down Rules, procedures and practices regarding timelines for payments for deposit works led to Rs.30.42 crore lying blocked for more than three year. The project itself is sluggish as evident from the fact that Administrative Approval has yet not been accorded.

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

It is fact that the then Member of Parliament of Rohtak Constituency requested the Railway Authority to construct a low height sub way at km.29/4.5 in between malgodam Road to Anaj mandi and across line par at Bahadurgarh. In response to the demand, the Railways proposed to execute the work as deposit basis and accordingly in the month June 2012 of Rs.52.90 lacs (2% of rough cost estimate for the proposed work) as survey and plan charges for stating the process, and accordingly 52.90 lacs were deposited in the month of April 2013 to the Railway authority. In the meantime in the month of May, 2013, the Railways revised the estimate Rs.31.04 Crore instead of earlier estimate of Rs.26.45 Crore. As per record of this office whole amount revised estimate Rs.31.04 Crore were released because in the demand letter of Railways authority no remarks was given regarding 2% payment of Rs.31.14 Crore i.e. Rs.62.08 lacs. Hence the officer's /Official released the full amount to the Railway authority in anticipation of early construction of RUB. Moreover this was as State Govt. to Centre Govt. transaction and the matter is under correspondence with Railway Authority to got executed the work at the earliest. As both are Govt. ongoing one is State Govt. & others Centre Govt. in the transition between then neither is paid nor taken with each other.

The GDA prepared by Railway Authorities was accepted by PWD Haryana but later on revised GAD submitted by Railway Authorities which was finalized by Govt. of Haryana in 'Z' shape and handed over to C.E./Const./NC Northern Railway, New Delhi.

It is further submitted that the tender were received by Railway Department but kept pending for wan of approval of land lease deed from RAILWAY BOARD.

The case of land lease put in board meeting & same will be decided within a week are work will physically start at site.

The Dy. Chief Engineer/ Constn. / Tilak Bridge, New Delhi has intimated vide his letter No.181-W/C/Bahadurgarh TKJ/dated 25.08.2018 (copy enclosed). The work is full swing and assured Railway to finish the work by 31.03.2019 in all respect.

Now, the Executive Engineer, Railway has reported that the 90% work complete of pushing of boxes and 50% allied works completed. The approaches are still pending. The work of residences is in progress. The agency has requested for further time extension upto 30.09.2019. The purposed project will be completed up to 30.09.2019.

It is, therefore, requested that the para may please be settled.

**The Committee has observed that only 2% i.e. Rs.62.08 lakh in accordance with the corrected estimate was payable to the Railways and remaining funds were required to be deposited only after getting the plan approved from the Department of Railways, Govt. of India. But in the instant case, the department deposited the entire amount of Rs.31.04 crore in advance in the year 2013, which led to Rs.30.42 crore lying idle for more than three years. Thus, the department had failed to comply with the laid down procedures for executing the deposit work.**

**The Committee has, therefore, recommended that a thorough inquiry be got conducted as to under what circumstances, the department deposited the entire amount in advance and responsibility be fixed of the erring officer(s) for negligence / non-adherence to the laid down procedures and action taken report be submitted to the Committee within a period of 15 days.**

[ 25 ] **3.13.3.3 Time and cost overrun:**

Time over-runs are likely to result in higher project cost, contractual claims, delay in the use of facility and possible loss of revenue. Scrutiny of records of test checked Divisions revealed that two works in two divisions were delayed inordinately resulting in cost overrun and loss of revenue due to non-imposition of toll fees, the details of which are given below:

Name of Project	Date of start/ schedule date of completion	Month of completion (Expenditure incurred)	Time Overrun	Remarks
Widening and strengthening of Siwani - Singhani Road (SH-19) km 59.36 to 87.36 (26.80 km) in Bhiwani Distt.	December 2009/ July 2011	March 2017 (₹13.75 crore)	68 months	The quantities of scarification of bituminous layer and providing bituminous macadam were reduced by the Chief Engineer without any justification while approving Detailed Notice Inviting Tender (DNIT) of the work. During the execution of work it was observed that the reduced quantities were required to be executed at site. A detailed estimate on allotted rate including the reduced quantities was submitted to the Chief Engineer by the Division in May 2012. But the same was not approved by the Chief Engineer. In the meantime the contractor left the work in September 2012 due to indecision about the quantities of work. Thereafter the DNIT for balance work by adding the reduced quantities of the original DNIT was approved by the Chief Engineer and the work was got executed during 2015-17 for ₹ 6.98 crore which could have been executed at a cost of ₹ 5.40 crore from the original contractor. This resulted in extra expenditure of ₹ 1.58 crore. Thus, the work was delayed due to reduction of quantities without justification coupled with non-approval of revised estimate on allotted rates by the Chief Engineer.

				The SE, Bhiwani Accepted (August 2017) the audit findings. However, the Chief Engineer did not explain the reasons for reduction in quantities in original DNIT.
--	--	--	--	--

Thus, there were substantial delays in execution of works resulting in extra expenditure of ₹ 1.58 crore and loss of revenue of ₹ 3.94 crore due to delayed levy of toll fee.

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

While this PAC para was the draft PAC para. The reply at Annexure-A was submitted to AG, Haryana. This reply is updated as below while giving the reply to this part 3.13.3.3 of PAC para 3.13 -

It is not correct to point out that quantities of scarification of bituminous layer and providing Bituminous macadam were reduced by the Chief Engineer without any justification while approving DNIT of the work. In fact the DNIT was approved with the quantities received from the field office. It came to notice during execution of the work that the quantities in the DNIT are on lesser side with respect to the requirement at site. A detailed estimate on allotted rates including the reduced quantities was submitted to the Head office by the field office in May 2012, but the same could not be approved by the competent authority as the estimate prepared was incomplete. In the meantime, the contractor left the work in September, 2012 not because of indecision about the quantities of work, rather he himself left the work. The bank guarantee amounting to Rs. 57.69 Lakhs for performance security submitted by the agency has been encashed by the Department

The contractor had already requested Dispute Review Expert (DRE) to give its decisions on the disputes raised by him. Sh. K.B. LalSingal, DRE gave its decision on 16.8.2011. The Deptt. challenged the orders of DRE before the Arbitral Tribunal consisting of Sh. R.K. Aggarwal, Presiding Arbitrator with Shri R.R. Sheoran and Shri O.P. Goel as Arbitrators.

The Arbitral Tribunal had given status quo in respect of penal action, if any against the contractor be maintained till the disposal of application, on 31.1.2013 and vide its order dated 13.8.2014, AT held that action of the respondent in getting the performance bank guarantee encashed was not proper and justified and need to be set right to its original position.

The Department had filed an application before the AT on 16.11.2014 to vacate the status quo but the AT rejected the appeal vide order dated 12.2.2015. The Department challenged these orders before Distt. Court Chandigarh. The District Court, Chandigarh vide its order dated 26.3.2015 set aside the orders dated 31.1.2013, 14.8.2014 and 12.2.2015 of the AT.

Thereafter, after approval of the Govt., the contract was terminated and an application in Distt. Court Chandigarh was filed for termination of the mandate of the Arbitral Tribunal on the grounds of court orders dated 26.3.2015. The details of the quantities executed by the agency prior to abandoning of work were measured by the field office. Thereafter, the DNIT for balance work along with quantities required as per site condition was approved by the competent authority bringing out all facts and history of the case to the Govt. and the work was got

executed during 2015-17 for Rs. 6.98 Crore involving an extra expenditure of Rs. 1.58 Crore. However, as per conditions of contract 20% of unfinished work (abandoned work) was recoverable from the contractor after termination of the contract. After termination of contract claim on account of unfinished items was presented as counter claim during arbitration proceedings.

In the meantime, the contractor filed in CWP No. 10901 of 2015 in Hon'ble Punjab and Haryana High Court with the prayer to conclude the proceedings of the Arbitration case as early as possible by framing any specified time. The Punjab and Haryana High Court vide its order dated 17.8.2016 disposed of the writ petition with the direction to the Tribunal to decide it as early as possible, preferably within a period of six months from the date of receipt of certified copy of this order.

The Arbitral Tribunal could not decide the matter within six months. Therefore, a legal notice for termination of the mandate of the Arbitral Tribunal was filed by the Department on 23.9.2017. The contractor filed a Civil Miscellaneous application No. 18064 of 2017 in the Hon'ble Punjab and Haryana High Court in CWP No. 10901 of 2015 for seeking extension of time for concluding the arbitral proceedings. The application was allowed and time upto 31.12.2017 for concluding the Arbitral proceedings were allowed by Hon'ble Punjab and Haryana High Court vide its order dated 15.12.2017.

The Arbitral Tribunal announced its award on 31.12.2017 in consideration of all claims of the contractor and counter claim of the Deptt, the AT awarded an amount of Rs. 49512180/- in favour of the contractor and future interest @ 15% from 1.1.2018 till the payment. For the counter claims the AT awarded nil amount in favour of the Deptt.

The Department challenged this order dated 15.12.2017 and vide orders dated 13.3.2018 the Hon'ble Punjab and Haryana High Court recalled its orders dated 15.12.2017.

The Department has also challenged the award dated 31.12.2017 of the AT in District Court, Chandigarh under section 34 of Arbitration and Conciliation Act.

The Department filed an application on 16.10.2017 in the Court of District and Session Judge Chandigarh under section 14 & 15 to add the ground of failure of the Tribunal to pass the award as per direction dated 17.08.2016 of Punjab & Haryana High Court. The application has been disposed of by the Court on 21.09.2018 with the liberty to petitioner department to raise the issue in the petition under section 34 of Arbitration Act wherein the Arbitral award dated 31.12.2017 has been challenged. The case is under process and next date of hearing is fixed on 15.05.2019.

As such, the action has been taken as per the conditions of the contract which is as per Standard Bidding Document. The detailed estimate of this work has been Technically Sanctioned by the competent authority (after execution of the work) for an amount of Rs. 1579.77 lakhs as per clause 9.5.1 of the PWD Code as the critical parameters were already approved while approving the DNIT.



From above, it is clear that there were no specific reasons for reduction in quantities of bituminous macadam. The DNIT was approved on the basis of the quantities received from field office. This fact came to notice while execution of work.

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

In this connection, it is submitted that the time extension case was not rejected by the Deptt. in January, 2015 as has been recorded in the para. It is brought out that the work was executed by the agency under the jurisdiction of two Divisions i.e. Provincial Division No. 1, PWD B&R, Karnal (20.500 to 27.800) and Provincial Division No. 1, Kurukshetra (27.800 to 41.000) for an agreement amount of Rs. 26.67 crores. As the road was falling under two Districts and the estimate was got prepared by EE PD-1, Karnal as well as EE PD-1, Kurukshetra. Accordingly there were two 'Engineers' for the contract under their respective jurisdiction. Initially during January, 2015, the time extension case was submitted by SE, Ambala taking into consideration the time extension case submitted by EE PD 1 Kurukshetra only and the reasons from EE PD 1 Karnal were not taken into consideration. In fact the case was returned seeking a consolidated report and recommendation from SE Ambala by incorporating the comments and recommendations of both the 'Engineers' for the contract in their respective jurisdiction. Thereafter the Competent authority has decided the case based on the merits as per the powers delegated.

In the para, an amount of Rs. 3.94 Cr. is taken by the Audit as loss to State Exchequer because Toll could not be levied upto November, 2014 due to non completion of the work by the agency which is not justified and correct keeping in view the fact that while getting the notification published vide notification No. 9/106/2001-3B&R(W), dated 22.5.2017, the Govt. was aware of the fact regarding non completion of work and it was mentioned in the notification that toll will be levied on the mechanical vehicles given in the notification from the date of completion of improvement work of the road. The work was allotted by the SE, Ambala to Sh. KrishanLal, Contractor vide his No. 2595, dated 12.1.2012 with a time limit of 12 months for completion of the work as per the approved DNIT. It is further brought out that as per government instructions as well as the general practice in the Department, the schedule time of completing the works as per DNIT amount is being fixed as under –

DNIT time schedule	
1 Cr. to 2.5 Cr.	12 Months
2.5 Cr. to 5 Cr.	15 Months
5 Cr. to 10 Cr.	18 Months
10 Cr. to 20 Cr.	21 Months
More than 20 Cr.	24 Months

As the cost of the work, as per approved BID amount is Rs. 26.67 Cr., hence the time limit for completing this amount of work worked out to 24 months. However, in case the time limit exceeds 12 months, the Deptt. is bound to insert a price adjustment/escalation clause 47 under conditions of contract as per Standard Bid

Document of MORTH being CRF work. As per alia provides that the price escalation has to be provided on every item of work which was involved in completing the work i.e.

1.	Labour	25%
2.	Cement	5%
3.	Steel	5%
4.	Bitumen	10%
5.	POL	5%
6.	Plant & Machinery	5%
7.	Other Material	45%

In view of this, if the department had fixed the time limit of completion of this work as 24 months, the department would have to spent to an extra amount to the tune of Rs.5.00 crores (approx) or more on account of price adjustment/escalation clause 47 as there was considerable increase in the cost of the all the items as detailed above in the construction of road during the original time period of 24 months of this contract agreement. Thus, to safe guard the Government exchequer from unnecessary burden on account of escalation, it was thought more prudent by the Department to curtail the original time limit to 12 months to avoid price adjustment/escalation clause and later on extend the time limit, if required, for completion of work and resultantly saved the Government exchequer an approximate amount of Rs.5.00 Cr. by fixing the original time limit 12 months instead of 24 months as has been mentioned above.

In view of the above position, it is clear that there is no loss to the State exchequer, hence, the para may kindly be dropped.

**The Committee has recommended that responsibility be fixed of the Executive Engineer concerned for causing loss to the State exchequer and action taken report be submitted to the Committee at the earliest possible.**

## REVENUE AND DISASTER MANAGEMENT DEPARTMENT

[ 26 ] **3.14 Extra burden of interest due to parking of funds outside the Government Account violating government instructions:**

**Funds were kept outside Government account in contravention of codal provisions and instructions of Finance Department which resulted in increased interest burden of Rs. 15.81 Crore. Besides, interest of 9.52 crore earned on savings bank accounts has also not been deposited in Government account.**

As per Para 9.4 and 12 of Punjab Financial rules and Para 4.64 and 4.65 of Punjab Subsidiary Treasury Rules as applicable to Haryana, undisbursed amount of compensation for the acquisition of land for public purposes are required to be deposited by the land Acquisition Collectors (LAC) in the Treasuries operating a Revenue Deposit (RD) account for this purpose.

As per instructions of Finance Department (FD), Government of Haryana dated 02 December 2011, operation of bank accounts in the name of Head of Department or in the name of Head of Department or in the name of DDO was not appropriate and needed to be stopped with immediate effect. However, in cases of extreme circumstances where the procedure of operation of a bank account could not be done away with, then a detailed proposal should be sent to the Finance Department for opening/continuing operation of bank account. Further, Finance Department directed (June 2014) that in all land acquisition cases, the Department for which land is acquired will deposit the requisite amount in the RD account of the LAC through book transfer by submitting requisite bill in the treasury. Whenever the Land Acquisition officer (LAO) has to make payment to any beneficiary, he will present the bill for withdrawal from RD account in the treasury and amount will be paid directly into the bank account of landowner through Electronic Payment System (EPS).

Scrutiny of records of the District Revenue officer-cum-Land Acquisition Collector, (DRO-cum-LAC), Panchkula, Fatehabad and Rohtak revealed that an amount of Rs.737.71 crore was deposited during 2012 to 2017 with these DRO-cum-LACs through bank draft/cheques for acquisition of land by the requisitioning departments. The DRO-cum-LAC, Fatehabad, Panchkula and Rohtak had deposited these amounts between June 2012 and May 2017 with various banks by opening 11 non-interest bearing current accounts (balance in these current accounts is now 'nil') and 58 saving bank accounts instead of opening project-wise Revenue Deposit Accounts in the treasury, in violation of the financial rules and directions of Finance Department. As on March 2017, Rs.54.37 crore were still lying in these 58 bank accounts. Keeping the funds in savings and current bank accounts resulted in extra burden of Rs.15.81 crore (calculated by applying weighted average rate of interest ranging between 8 and 9.86 per cent on Government borrowing during 2012-17). Further, as per information made available to Audit, interest of Rs.9.52 crore has been earned on 52 saving accounts but the same had not been deposited in Government account October 2017).

On being pointed out (August 2016), DRO-cum-LAO Fatehabad stated (October 2016) that Deputy Commissioner had directed to deposit the amount in current accounts of different banks. However, subsequently, all funds were transferred to savings account.

DRO-cum-LAO Panchkula stated (May 2017) that bank accounts of all schemes except HSIDC have been closed after being pointed out by Audit and the balance amount has been deposited in Treasury but Bank account for HSIDC scheme has not been closed so far as an inquiry was being conducted by Vigilance Department. The reply of LAO, Rohtak was awaited (October 2017).

Thus, in violation of the financial rules and directions of the FD, these LACs kept huge amounts in various Bank accounts. Remedial action taken is only partial as entire funds have not yet been deposited in the treasury. By keeping huge amounts outside Government account, in contravention of codal provisions and in violation of principles of financial propriety, the Government suffered extra burden of Rs.15.81 crore on account of interest. Besides, Rs.9.52 crore earned as interest was also not deposited in Government Account.

The matter was referred to the Government, Revenue and Disaster Management Department in July, 2017 for comments. Further reminders were issued in September and November, 2017. Their reply was still awaited.

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

This office received the compensation amount of Rs. 460 crore on 22-06-2012 through NPCIL which was deposited in account No.32209180568 on 23-06-2012 in the SBI Branch of Mini Sectt. Fatehabad by the then D.R.O. Sh.O.P. Verma. According to office record, Lead Bank Manager after having meeting with the then DC has requested to transfer the amount deposited in above said account no. to other banks situated in district H.Q. to achieve the prescribed objectives set by Bank H.Q. Consequently, on the instructions of DC, different-different amounts were deposited in different-2 current bank accounts out of the deposited amount in the above said account no. Then due to transfer of Sh. O.P. Verma, DRO from Fatehabad, Sh.Ramsingh DRO joined office on 10-07-2012 and he has pronounced the award of land under acquisition on 18-07-2012, and the process of distribution of compensation amount to the owners of land through Axis bank Fatehabad started. After being aware of being amount deposited current bank account, the new account bearing no. 32469612924 was opened in SBI bank's branch Mini Sectt. Fatehabad on 07-08-2012 and all the amount deposited in different current accounts of all banks was transferred in the new account no. Thus, amount of Rs. 460 crore deposited by NPCIL remained in current bank account for 25 days from 23-06-2012 till the date of award i.e. 18-07-2012. Audit party calculated the interest of Rs. 174.11 lakh which was not collected whereas as according to notification made available by the Lead Bank Manager PNB Fatehabad vide RMD CIR no. 31/2011 dated 04-05-2011(copy attached), the interest of Rs. 68.34 lakh is payable which was not collected. This office has written to all concerned banks vide letter No.743-55/LA, dated 17-10-2016, 973-985/LA, dated 23-11-2016 and 1010-1021/LA, dated 23-12-2016 to pay the interest on Govt. money which was deposited in current account according to rate of interest of saving account. But banks showed their inability to pay the interest on current bank accounts, so, this office has written to Auditor General, Haryana for opinion regarding recovery of interest vide letter no. 89/LA, dated 15-03-2017. However, no opinion regarding interest recovery has been received in this office till now. According to guidelines of the bank, no interest is payable on amount

deposited in current bank accounts except in the death case. After the instruction issued by the audit party subsequent to audit done from 16-08-2016 to 26-08-2016 on collected interest on deposited amount in saving account, the amount lying in different bank accounts of different banks was compiled into HDFC bank and it has been deposited in govt. treasury through challan on 27-10-2016 (copy of challan is annexed hereto) and also all undisbursed amount concerning all land acquired for all projects has been deposited in RD head from 05-12-2017 to 26-12-2017. Now all disbursement concerning acquired land is being done by the RD Head. So kindly drop this para. Report presented.

Many bank accounts in different banks were being functional with regard to compensation amount of different Schemes relating to Land Acquisition. The interest amount of Rs. 11,59,29,029/- in GNR No. 0041552364 and Rs. 4,07,618/- in GNR No. 0041552566 total Rs. 11,59,36,647/- has been deposited in Account Head 8443 through Treasury Officer, Panchkula. Now no funds of Land Acquisition is available with any bank. It is therefore requested that this para may be dropped.

In district Rohtak in Land Acquisition Branch all the accounts were opened in the name of DRO-cum-LAC and no personal/by name accounts have been opened. In this regard request has been made to Chief Secretary Revenue and Disaster Management Department to open PLA Account vide this office Letter No. 332/LA, dated 01-06-2017 and Letter No. 1783/LA, dated 04-10-2017.

The amounts which were deposited by Land Acquisition Branch in different banks under different schemes all such funds have been deposited in Treasury Office, Rohtak. Now no amount is available in any bank in the account of DRO-cum-LAC. It is therefore requested that this para may be dropped.

**The Committee has desired to know as to what is the status / outcome of the vigilance inquiry in respect of the HSIIDC Scheme. Status report be submitted to the Committee within a period of 30 days.**

## TOWN AND COUNTRY PLANNING DEPARTMENT

[ 27 ]    **3.16    Failure to recover Government dues from a defaulter developer:**

**Due to lack of co-ordination, Town and Country Planning Department and Haryana Urban Development Authority failed to recover Government dues of Rs.14.29 crore as on June 2017 from a defaulter developer. Instead of recovering/adjusting the Government dues, developer was paid Rs.14.34 crore.**

As per Section 3 of the Haryana Development and Regulation of Urban Area Act, 1975 (the Act), the Town and Country Planning Department (TCPD), Haryana (the department) grants licences to any owner desiring to convert his land into a residential/ commercial/ industrial, etc colony. As per Rule 11(1)(c) of the Haryana Development and Regulation of Urban Area Rules, 1976 (the Rules), the applicant shall undertake to pay proportionate development charges. The proportion and the time within which payment of such development charges was to be made shall be determined by the Director, TCPD.

Test check of records of the Director, TCPD revealed that a licence for setting up of a Group Housing Colony (GHC) over an area measuring 8.77 acres in Sector-23, Dharuhera (Rewari) was granted to a company in January 2007 under the Act. The External Development Charges (EDC) of Rs.8.32 crore was to be paid either in lump sum or in ten half yearly installments along with interest and penalty, if any. The developer paid Rs.2.15 crore including interest to TCPD in two installments up to September 2010 and amount of Rs.10.22 crore (Principal: Rs.6.66 crore, Interest: Rs.2.51 crore, and Penalty: Rs.1.05 crore) was pending against the developer as of January 2011.

HUDA policy (June 2010) provides that if any approved licensee in an Urban Estate was willing to construct a master road in the same Urban Estate as per the specifications laid down by HUDA, he may be allowed to do so. HUDA allotted four works for Rs.14.81 crore between March 2011 and April 2012 relating to construction of road, street light, plantation, etc. near the colony of the defaulting developer against whom EDC of Rs.10.22 crore was pending (January 2011) which further increased to Rs.14.29 crore at the end of June 2017 after adding interest and penalty.

As per the Clause 22A of the works contract, any sum recoverable from the contractor on any account by any Department of the Haryana Government was to be recovered from the payment due to the contractor. Further, the contractor was responsible to make good any defect attributable to the developer, which may develop or may be noticed during period of defect liability of five years from the date of completion. All such maintenance was to be carried out by the developer free of cost. In case the contractor failed to make good the defects, the Engineer-in-charge could employ other person to make good such defects and all expenses incidental thereto were to be borne by the contractor.

Audit observed that the Executive Engineer (EE), HUDA Division, Rewari, allotted the development works to the defaulting developer and also made payment of Rs.14.34 crore between July 2013 and October 2015 to the developer for above works. Audit further

observed that though HUDA is under the administrative control of TCPD yet no mechanism has been evolved by the department to ascertain before allotment of development works to any developer, whether development charges have been paid by the developer as per schedule. Had a proper mechanism for co-ordination between TCPD and HUDA on this aspect been in place, TCPD would have been able to recover outstanding EDC of Rs.14.29 crore as of June 2017. Thus, HUDA extended undue favour to a defaulting developer by making payment of Rs.14.34 crore instead of deducting outstanding dues from the bills of the agency as per Clause 22A of the works contract.

Sr. No.	Name of work	Date of allotment	Allotted amount (₹ in crore)	Date of completion of work	Date of Payment	Amount paid to the developer (₹ in crore)
1.	Construction of road	22 March 2011	9.65	20 April 2013	09 July 2013	9.59
2.	Providing & fixing of kerb & channel interlocking paver block storm water drain	02 December 2011	3.86	25 November 2013	02 December 2013	3.66
3.	Providing street light	05 January 2012	0.95	27 October 2012	22 October 2013	0.95
4.	Turfing of lawn with fine grassing, planting of ornamental trees, Plants and shrubs including five years maintenance.	12 April 2012	0.35	Incomplete	06 October 2015	0.14
<b>Total</b>			<b>14.81</b>			<b>14.34</b>

Further, the firm was liable to keep and maintain the road for a period of five years free of cost from the date of completion. Audit observed that pot holes had developed on the road, drainage work undertaken by the developer was faulty and plantation work of only Rs.0.14 crore out of total of Rs.0.35 crore was executed by the developer. SDE Sub Division-1, Rewari intimated (January 2016) to the EE, HUDA Division, Rewari that despite repeated requests the developer had not repaired the road and the drainage system under liability period. HUDA failed to invoke the provision of defect liability period given in the contract and get the defects rectified by defaulter developer free of cost.

Thus, the Department did not initiate any action to recover Government dues and to penalize the developer. Instead, HUDA allotted works valuing Rs.14.81 crore and made payment of Rs.14.34 crore to the defaulting developer instead of recovering/adjusting outstanding Government dues of Rs.14.29 crore. Besides, although the quality of works executed by the developer was substandard, HUDA failed to invoke risk and cost clause of the agreement to get the repair work done.

The matter was referred to Government, Town and Country Planning Department in July 2017 for comments. Their reply was still awaited despite issue of reminders in September and November 2017.

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

**Reply given by DTCP:**

- The matter relates to licence no. 41-42 of 2007 dated 22.01.2007, which was granted to Dwarkadhish Project Pvt. Ltd. over an area measuring 8.768 acres falling in the revenue estate of village Maheshwari, Sector-23, Dharuhera, District Rewari. The said licence is valid upto 21.01.2020

renewed vide DTCP, Hr office memo no. LC-814/JE (BR)/2018/26368 dated 12.09.2018.

- It is pertinent to mention herein that the Government on 9.8.2018 had allowed to grant the benefit of EDC relief policy dated 20.12.2010 to the colonizer according to which, the colonizer is only required to submit the Bank Guarantee in lieu of outstanding EDC charges.
- Moreover, the Hon'ble High Court of Punjab and Haryana vide its orders dated 19.03.2013 in CWP No. 5835 of 2013, has stayed the orders issued by Director, Town and Country Planning Haryana vide memo no. 2011/24224 dated 14.07.2011 with regard to the recovery of the enhanced EDC from the colonizers. Hence, being the EDC of Dharuhera not finalized and the demand of enhanced EDC stayed by the Hon'ble High Court of Punjab and Haryana as mentioned above, the Department has been restrained to raise any demand of payment of enhanced EDC from the aforesaid colonizer.
- As regards the issue of release of payment by HSVP regarding the construction of road, street light, plants etc. to the aforementioned colonizer, it is submitted that the Department of Town and Country Planning and HSVP are two different organizations and functions under different Acts and Rules. Moreover, the HSVP had not communicated with the Department of Town and Country Planning at the time of release of payment amounting to Rs. 14.34 crore during the period of July, 2013 to October, 2015 for imposing any such condition on recovery of the aforesaid payment against the EDC dues of the colonizer. Resultantly, no action was required to be taken by this Department against the colonizer to stop the aforementioned payment released by HSVP.
- In view of above, it is submitted that since this issue of inter-Departmental co-ordination between HSVP and T&CP, Haryana has been raised and hence, it is proposed that a committee may be constituted under the chairmanship of PSTCP, Haryana, who is an Administrative Secretary of both the above Departments to resolve such issues of payment by the colonizer to the State Government for effective recovery of the pending dues, if any is allotted under policy of June, 2010 by HSVP.

**Reply given by CE-I, HSVP:**

EDC are collected by the O/o DTCP, Haryana from the developers to whom the licenses are granted by the Government. The time schedule for collection of EDC in installment is also fixed by the O/o DTCP Haryana at the time of grant of licenses. After collection of EDC charges, these funds are transferred to Finance wing of HSVP.

The works of construction of master road under EDC works are allotted to licensee under infrastructure policy of HSVP on the basis of allotted competitive tender rates. There was no communication/direction to Engg. wing of HSVP from Director, Town and Country Planning department regarding pending EDC of the developer.



The payment of Rs.14.34 crores was made to developer against the work executed by him against the allotted works. EDC accounts are maintained by the DTCP office and not by HSVP. But DTCP office never conveyed Engg. wing of HSVP regarding EDC charges/recovery against the defaulting developer. Thus, there was no question of HSVP to recover any sum from contractor as pointed out about regarding operation of clause 22 A of work contract agreement.

The necessary notice has been issued to the builder. Thereafter, some maintenance work was done by the contractor in defect liability period of five years. Pertaining to plantation work which related to EE Horticulture HSVP, Gurugram. Further, the work of

“providing & fixing of kerb & channel, interlocking paver block, storm water drain was under defect liability period upto 24.11.2018.” The necessary notices were issued to the builder to clean the storm water drain/Rain water harvesting well. The agency took up the work at site and repaired the damaged footpath, cleaned/de-silted the surface drain and also cleaned all the Rain Water harvesting well in defect liability period itself. Thus, all the works stood completed in the defect liability period as per the contract agreement.

**The Committee has desired that the para in question be re-looked into and a fresh reply with complete facts be submitted to the Committee at the earliest for its consideration.**

[ 28 ] **3.20 Purchase of pipes in excess of requirement:**

**Without ensuring the actual requirement, procurement of excess DI pipes by HUDA resulted in blockade of funds of Rs.20.80 crore. Pipes valuing Rs.2.12 crore could not be utilised as contract was given on through rates.**

Rule 15.2 (b) of the Punjab Financial Rules Vol-1(PFR) as applicable in Haryana provides that purchases must be made in the most economical manner in accordance with the definite requirements of the public service. At the same time, care should be taken not to purchase stores much in advance of actual requirements. Paragraph 25.3.3(k) of the Haryana PWD Code further provides that the quantities of heavy items of consumption like cement, steel, bitumen, pipes, etc. available at various locations/stores in a Department should be circulated through an appropriate return and before planning procurement particularly of sizeable magnitude, it should be considered whether it is prudent and economical to arrange goods through inter-divisional transfer or through fresh supplies.

Scrutiny of records of Executive Engineer (EE), Division No. II, Gurugram, which is nodal office for purchase of all stores for all Divisions at Gurugram revealed that 10,831 metre Ductile Iron (DI) pipes of different sizes valuing Rs.20.80 crore were lying in stock as of March 2017. These pipes were procured between February 2011 and May 2013 by the EE, Division No. II, Gurugram on the requisition given during 2010-12 by the EE, Division No. III, Gurugram for works which were already approved and works for which estimates were under process. Since the works, for which the pipes were procured were not being executed by EE, HUDA Division No. III, Gurugram and pipes were lying in the store, EE, HUDA Division No. II Gurugram intimated (February 2016 and January 2017) to all EEs of

HUDA Divisions in the State to send their requisition for DI pipes. However, no demand was received from any Division and HUDA Division No.III Gurugram, which had itself projected the demand for purchase of 800 mm and 1200 mm DI pipes costing Rs.13.20 crore, informed (April 2017) that these pipes were not required by their Division. However, Audit observed that a project valuing Rs.76.10 crore was allotted to a contractor on through rates basis in March 2013 without first raising any demand of DI pipes already available in stock. Payment of Rs.2.12 crore equivalent to value of these DI pipes had already been made upto June 2017 through running bills. Regarding balance stock of various dia (500 mm, 700 mm, 900 mm and 1100 mm) costing Rs.7.60 crore, the EE Division No. III, Gurugram stated that these pipes would be utilized by them, but neither any indent for these pipes has been issued by the EE, Division No.III nor pipes have been issued so far. Thus, DI pipes valuing Rs.20.80 crore were lying unutilized in the store after four to six years of their purchase. This indicated that demand for pipes was made without proper assessment of requirement.

EE, HUDA Division No. II, Gurugram stated (May 2017) that the pipes would be used in main lines of the Sectors 68-80, 88A and 89A. The work in these sectors has not been taken up yet due to non-availability of land. The reply only validates the audit observation that pipes were purchased in excess of actual requirement without properly assessing the necessity of pipes. Consequently, 10,831 metre DI pipes, valuing Rs.20.80 crore were lying unutilized for the last four to six years. Despite having sufficient stock of DI pipes, contract was awarded on through rates, in which pipes worth Rs.2.12 crore could have been utilised. This indicates negligence and violation of canons of financial propriety, for which accountability needs to be fixed.

The matter was referred to the Government, Town and Country Planning Department in June 2017 for comments and further reminder was issued in November 2017 but their reply was still awaited.

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

It is intimated that the position of availability of store such as D.I. pipes/cement etc. is checked from all divisional offices by circulating the same before placing the order for new requirement of the same as per codal provision.

It is stated that the demand for supplying of pipes for Master water supply was given on the basis of approved estimates from time to time on regular basis. As per requirement from time to time, the D.I. pipes were issued to contractors on various works.

The technical scheme of Master water supply was revised due to which various sizes of pipe also got changed. But considering the already supplied sizes in store, every effort was made to consume all pipes.

In the meantime, on formation of GMDA, all the works relating to EDC were transferred by HSVP to GMDA alongwith two Divisions i.e. Division No. 2 & 3, who were looking after the works of external water supply and sewerage system on dated 29.11.2017 vide CA, HSVP office order No.225660 dated 29.11.2017

It is intimated that pipes costing more than Rs.9.20 crores have already been consumed. Further, pipes to the tune of Rs.2.00 crores approx. would be

consumed in upcoming Sohna, Urban Estate where estimates are under approval. GMDA is making all efforts to consume the balance pipes at the earliest.

The work of water supply and recycled pipe line is yet to be executed by GMDA in Sector-68 to 80. Some of the lines are to be laid additionally on SPR, CPR & Sohna road etc. and the surplus pipes available in Reserve Stock will be consumed there. Thus, it is stated that pipes were ordered as per requirement and no wasteful expenditure has been incurred.

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

**The Committee has viewed it very serious that without ensuring the actual requirement, HUDA has procured excess DI pipes, resulted in blockade of funds of Rs.20.80 crore, and recommended that a departmental thorough inquiry be got conducted into the matter to fix the responsibility of the erring officers/officials and action taken report be submitted to the Committee within a period of 30 days positively.**

## TRANSPORT DEPARTMENT

[ 29 ] **3.21 Undue favour to Agency:**

**Inordinate delay in fixation of lease amount and delayed recovery of provisional lease rent lead to non-recovery of Rs.2.02 crore and loss of interest of Rs.0.57 crore.**

For convenient fuelling of its CNG buses, Haryana Roadways decided (May, 2006) to have captive CNG fuelling facility within Faridabad depot at Ballabhgarh. Towards this end, General Manager (GM), Haryana Roadways, Faridabad entered into an agreement with a firm on 6 March, 2009, which installed captive CNG filling at Ballabhgarh Bus Stand to deliver CNG at the delivery point. All the costs associated with installing and running of CNG dispensing station including the cost of manpower, electricity etc. was borne by the firm. The GM also provided land to the firm for setting up of sheds and other civil/electrical and mechanical works at site required for gas compressors, storage and dispensing facilities. Ownership of land was to remain with the Haryana Roadways and firm was to pay the lease amount for land used. The lease amount was to be fixed by Deputy Commissioner, Faridabad (DC) as per principles, instructions and policy applicable and reviewed every year. The agreement was for a period of five years which could be extended on mutually agreed terms and conditions.

Scrutiny of records revealed that GM, Haryana Roadways, Faridabad had given an area of 1,526.37 square metre to the firm for setting up the CNG dispensing station. However, no record of handing over the land was available with the department. As per Government direction (February 2009), the lease amount was to be fixed by the Deputy Commissioner (DC), Faridabad. A provisional lease rent of Rs.11,000 per month fixed in February 2009, was also to be recovered from the firm till fixation of rent by DC Faridabad. It was noticed that the clause of recovery of provisional rent was not included in the agreement. As such, GM, Faridabad did not recover any provisional lease rent and requested (February 2010) DC to constitute a Committee for fixing the lease amount for land occupied by the firm. DC constituted (March 2010) a Committee for the purpose but it failed to fix the rent. In the meantime the agreement with the firm expired in March 2014 and the same has not been extended, though the operations of dispensing CNG by the firm were continuing (May 2017).

After being pointed out in Audit (September 2014), the GM tookup the matter in October 2014 with the Committee. Though number of meetings were held by the Committee between January 2015 and March 2016, the lease amount was not fixed. Finally in September 2016, GM, Haryana Roadways Faridabad informed that the Committee has fixed the lease amount which has also been approved by DC and now the due lease rent will be recovered from the bills of the firm. Director State Transport (DST) stated (October 2016) that provisional lease rent of Rs.9.67 lakh for the period 06 March 2009 to 30 June 2016 at the rate of `11,000 per month excluding service tax has been recovered by the Depot and deposited in treasury on 12 July 2016. The GM demanded (October 2016) Rs.2.07 crore from the firm for the period March 2009 to October 2016 on the basis of rent fixed by the committee headed by DC, against which the firm recover the lease rent at higher rate till final decision on the representation of the firm. Only provisional lease

rent of Rs.11,000 per month was continuing to be recovered from the firm. Further, provisional rent of Rs.1.32 lakh was recovered upto June 2017.

Subsequently, State Government observed (April 2017) that the filling station has been installed for use of Haryana Roadways buses only and desired that the report of Deputy Commissioner (Faridabad) may be sought again keeping in view the special nature of the arrangement and other relevant factors in mind so that final rate of lease rent may be finalized at the level of Government. However, audit noticed that these aspects had already been considered before finalization of the agreement.

This resulted in accumulation of lease amount of Rs.2.02 crore recoverable from the firm upto 30 June 2017 and loss of interest of Rs.0.57 crore upto March 2017. Any delay in recovery will result in interest amount increasing with time.

Thus, the Department had a very casual approach since the very beginning, as it did not even have a record of handing over the land. The provisional lease rent was also recovered on being pointed out in Audit after lapse of more than seven years. Further, it took more than eight years to get the lease rent fixed which has also not been accepted. In the mean time the agreement expired in March 2014 which has not been renewed (October 2017) but the operations were continuing. Inordinate delay in fixation of lease rent and in recovery of provisional lease rent tant amounts to undue favour to the firm. Differential lease rent of Rs.2.02 crore and loss of interest of Rs.0.57 crore there on was yet to be recovered.

The matter was referred to the Government for comments (July 2017). Their reply was still awaited despite of reminders in September and November, 2017.

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

Haryana Roadways decided to have a dedicated CNG filling facilities within Faridabad Depot at Ballabgarh after the Govt. decided to introduce CNG Engine buses in Depots located in NCR towns. General Manager, Haryana Roadways, Faridabad entered into agreement with M/s ADANI ENERGY LIMITED(AEL), an agency having sole CNG distribution rights for Geographic Area of Faridabad (for retail customers), on 06.03.2009 (CP-6). This agency had installed dedicated CNG filling facilities in Ballabgarh workshop of Haryana Roadways. All the cost associated with installation and running of CNG Filling Station for the buses of Haryana Roadways including the cost of man power, water, electricity, etc. was to be borne by M/s ADANI ENERGY LIMITED (AEL). The required land measuring 740 Sq. Mtrs approx. for setting up of shed and compressors was to be provided by Haryana Roadways depot. The open area measuring 1526.37 Sq. Mtrs. – 740 Sq Mtrs. = 786 Sq. Mtrs. approx. has been provided and is being used for providing CNG Dispensing Units for filling CNG in the buses of Haryana Roadways. This open area is also being used for movement of buses in the workshop. Other facilities like electricity, water, etc. are being arranged by M/s AEL at its own cost. The ownership of the land used for setting up CNG Filling Station in the workshop of Haryana Roadways was to remain with the depot and M/s ADANI ENERGY LIMITED (AEL) was to pay lease amount for the land used and the same was to be fixed by Deputy Commissioner Faridabad as per principle/ instructions and policy applicable and was to be reviewed every year. The agreement was for an initial period of five years which could be extended on

Mutual agreed terms and conditions. The Provisional lease amount of Rs.11,000/- per month is being collected now regularly from M/s ADANI ENERGY LIMITED (AEL) till finalization of lease amount by DC Faridabad as per provisions of the contract signed with the Firm. Accordingly, General Manager, Haryana Roadways, Faridabad has written Demi Official letter to Head Quarter vide no 1023 dated 28.10.2014 (CP-50) for fixation of lease amount and also informed that Deputy Commissioner Faridabad has constituted a committee comprising of officers i.e. SDM Ballabgarh, DRO Faridabad and XEN PWD (B&R) Faridabad for inspection of the land and fixing of lease amount vide his memo no. 5052-54/MB dated 22.03.2010(CP-54). Thereafter General Manager, Haryana Roadways, Faridabad informed all the committee members vide memo no. 2704-6 dated 29.06.2010 (CP-55), 3257 dated 15.07.2010 (CP-56), 4355-57 dated 06.10.2010 (CP-57) and Demi Official letter no 2501 dated 22.10.2014 (CP-58) for fixation of lease amount from 2009. Head Quarter had also written to Deputy Commissioner Faridabad for fixation of lease amount vide memo no. 44/SPA-2/Tech dated 02.01.2015(CP-61).

General Manager, Haryana Roadways, Faridabad has recovered lease amount of Rs.9,66,533/- (CP-60) from M/s AEL vide TR bill no. 05012142-2016-14-057 dated 04.07.2016 (CP-73) at provisional rate Rs 11000 per month excluding service tax. The final amount of lease rent will be recovered after receipt of findings of the Committee and its acceptance by the Govt.

4 & 5: M/s ADANI ENERGY LIMITED (AEL) has set up a dedicated CNG filling station at Ballabgarh workshop at Haryana Roadways for buses of Haryana Roadways only. This Station is not being used for any other commercial activity. Therefore, lease amount for this dedicated station is not comparable to the lease amount that becomes payable for such a station having commercial activities. Moreover, M/s ADANI ENERGY LIMITED (AEL) is allowing a discount of Rs.1.20 per kg of CNG on the retail price to Haryana Roadways before VAT. The details of discount availed by the depots from 1.03.2009 to 30.06.2017 is as under: -

S. No.	Period		CNG supplied in Kgs	Amount paid for supply of CNG in rupees
	from	To		
1.	01.03.2009	31.03.2010	36,26,156.840	3,97,40,933.00
2.	01.04.2010	31.03.2011	16,72,867.100	1,45,75,190.00
3.	01.04.2011	31.03.2012	16,50,031.460	3,47,16,869.00
4.	01.04.2012	31.03.2013	36,12,896.590	11,99,15,254.00
5.	01.04.2013	31.03.2014	25,90,239.310	9,80,35,464.00
6.	01.04.2014	31.03.2015	23,85,788.620	10,09,76,729.00
7.	01.04.2015	31.03.2016	19,18,628.320	8,09,37,201.00
8.	01.04.2016	31.03.2017	11,01,516.320	4,26,04,514.00
9.	01.04.2017	30.06.2017	2,32,241.700	86,20,811.90
		<b>Total</b>	<b>1,87,90,366.300</b>	<b>54,01,22,965.00</b>

Total CNG UP TO June 2017 = 1,87,90,366.3 Kgs

Discount per KG = Rs.1.20 per kg

Total Discount in Amount = Rs.2,25,48,439.6 ( up to June, 2017)

Thus the discount in retail price received **Rs.2,25,48,439.60** during the operation of this CNG Filling Station is not available to retail customers who get their vehicle filled with CNG at other commercial outlets of the company. This significant amount of discount availed by Haryana Roadways on purchase of CNG from this dedicated CNG Filling Station at Ballabgarh is almost equal to the claimed amount of lease included in Para. In addition to the above if Haryana Roadways buses purchase CNG for Top Up from retail outlets of CNG a lot of time will be consumed for standing in queue for CNG Top Up at retail outlet's and will reduce operated mileage per day of the CNG engine buses.

The issue of deciding the lease amount of the land of dedicated CNG filling station for the buses of Haryana Roadways in the workshop of Haryana Roadways ,Faridabad was submitted to the Government with the proposal on 24.03.2017 (CP-70) that a committee headed by Chief Secretary Haryana Consisting the following members may be constituted:-

1. ACS finance;
2. ACS Transport;
3. P.S. Industries; and
4. Director Transport

On departmental proposal the following has been observed by the Govt which is reproduced as under:-

“Hon’ble CM has observed that the policy of HUDA is not possibly relevant in the present case, since the filling Station has been installed for use of Haryana Roadways only. He has, therefore, desired that the report of Deputy Commissioner may be sought again keeping in view the special nature of the arrangement and other relevant factors in mind.”

After receipt of the observations from the Government dated 12.04.2017(CP-71), General Manager, Haryana Roadways Faridabad was written vide letter No. 851/SPA-2/Tech dated 25.04.2017 (CP-72) that in view of the directions of the Government, Deputy Commissioner Faridabad may be requested again to reconsider its recommendations dated 11.07.2016 and submit the reviewed report at the earliest so that final rate of lease rent of the area of the dedicated CNG Filling Station may be finalized. Eleven reminders have been sent to Deputy Commissioner Faridabad since April, 2017 with the request to revise the lease rent of the CNG station (CP-75-84). Last reminder was issued on 06.05.2019 (CP-85). However the revised recommendation from Deputy Commissioner Faridabad regarding final rate of lease rent of the area of the CNG filling Station is still awaited.

Recovery of provisional lease amount @ Rs. 11,000/- per month is being recovered regularly. It is, therefore, requested to drop the Para.

**The Committee has recommended that the department to take appropriate action in the matter within a period of 2 months and action taken report be submitted to the Committee for its consideration.**

## URBAN LOCAL BODIES DEPARTMENT

[ 30 ] **3.22.3 Construction of toilets under Swachh Bharat Mission:**

**In 12 test-checked municipalities, households having insanitary toilets were not identified and in 23 municipalities community and public toilets were not constructed. Incentives of Rs.1.80 Crore were released to 2,571 beneficiaries without verification of their genuineness. Further, only partial incentives were released to 2,192 beneficiaries in urban areas and 1,364 beneficiaries in rural areas. Cases of double/ triple payments of incentive were observed. There was shortfall in coverage of households for construction of toilets and even those toilets which were constructed were incomplete in a number of cases. There was also lack of awareness, monitoring and social audit.**

**Introduction:**

Government of India Introduced Swachh Bharat Mission on 2 October 2014 with the target of making the country clean by 2 October 2019. It consist of two sub missions i.e. the Swachh Bharat Mission (Gramin) (SBM (G) and the Swachh Baharat Mission (Urban) (SBM (U). The main objective of the mission were: elimination of open defecation, eradication of manual scavenging, solid waste management, behavioral change regarding healthy sanitation practices, generation of awareness about sanitation and its linkage with public health. Construction of Individual Household Latrines (IHHL) and Community toilets were the main components of the mission. A sum of Rs. 114.03 crore was released to municipalities for implementation of SBM (U), of which Rs. 66.69 crore were for construction of IHHL and Community toilets during 2014-17. Similarly, an expenditure of Rs. 148.9 crore was incurred on IHHL under SBM (G) during 2014-17 in the State.

Under SBM (U), the incentive for the construction of household toilets was Rs.4,000 per household toilet from Central Government. The State Government also decided to provide a maximum of Rs.10,000 per household toilet form its own sources. Likewise, incentive amount under SBM(G) to identified beneficiaries was Rs. 12,000 for one unit of IHHL with Central share of Rs.9,000 (75 percent) and State share of Rs. 3,000 (25percent). The sharing pattern for SBM (G) was changed from 75:25 to 60:40 between Central and State Government from November 2015 onwards.

With a view to assessing the status of construction of toilets under SBM (U), records of Directorate of Urban Local Bodies Department and of 24 out of 80 municipalities in the State for the period 2015-17 were scrutinized during February- August. The Municipalities for test check were selected by adopting Probability Proportionate to Size with Replacement Method. A Joint Physical Verification along with staff of the municipalities of 666 out of total 24,909 beneficiaries of test-checked municipalities was also conducted during audit. Beneficiaries for physical verification were selected from different wards of test checked municipalities on the basis of Simple Random Sampling without Replacement Method. {{Similarly, records of the Directorate of Development and Panchayat and Six selected District Rural Development Agencies (DRDAs) were scrutinized during April- August 2017. The DRDAs for test check were selected by adopting Probability Proportionate to Size with Replacement Method. A joint physical



verification of 1,045 beneficiaries from 13 Gram Panchayats of selected districts along with staff of Block Development and Panchayat Officers was also conducted during audit. Beneficiaries for physical verification were selected from different Gram Panchayats of test checked Districts on the basis of Simple Random Sampling without Replacement Method)}. The important Audit findings are as under:

**(iii) Release of incentive without verification of beneficiaries:**

Paragraph 4.4.2 of the guidelines of SBM(U) stipulates that the ULBs shall verify each application before releasing any incentive within seven working days of its submission by the beneficiaries. Scrutiny of records of test checked municipalities revealed that in **six** municipalities, assistance for construction of IHHL was released to 3,429 beneficiaries. Audit observed that out of 3,429 beneficiaries, assistance to 2,571 beneficiaries involving Rs. 179.97 lakh was released without verification of genuineness of beneficiaries which was in contravention of the guidelines as given in Table 3.9 below:

**Table 3.9: Details showing release of incentive without verification**

Municipalities	Number of beneficiaries	Incentive released without verification	Amount (Rs. in Lakh)
Pundri	667	418	29.26
Rajound	254	16	1.12
Kanina	114	114	7.98
Panchkula	2,000	2,000	140.00
Kalayati	184	14	0.98
Uklana Mandi	210	9	0.63
<b>Total</b>	<b>3,429</b>	<b>2,571</b>	<b>179.97</b>

Source: Data compiled from records to municipalities

Release of incentive without verification entails risk of payment of incentive to ineligible household as during physical verification of 130 beneficiaries in these municipalities; it was found that four beneficiaries were provided incentive although they already had sanitary toilets. Besides, 11 beneficiaries could not be located at specific addresses.

Four municipalities stated (March- May 2017) that guidelines would be kept in view in future and reply from remaining two municipalities was awaited (October 2017).

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

**Table 3.9**

Municipalities	Number of beneficiaries	Incentive released without verification	Amount (Rs. in Lakh)	Reply
Pundri	667	418	29.26	In this regard, it is submitted that incentive has been released to the 418 beneficiaries after physical verification but report is yet to be signed by the verification team which will be done shortly. Forms of verified applicants is enclosed.
Rajound	254	16	1.12	In this regard, it is submitted that 16 beneficiaries to

				whom incentive @ Rs. 7000/- was released before survey, physical verification of the same has been done and found correct.
Kanina	114	114	7.98	In this regard, it is submitted that payment to 114 beneficiaries under IHHL for Rs.7.98 lakh has been transferred after verification of Applications. The same was again verified by the office and found correct.
Panchkula	2,000	2,000	140.00	In this regard, it is submitted that during 2015-16 and 2016-17 payment amounting to Rs. 176.96 lakh was released to 2528 IHHL beneficiaries towards 1st installment after due verifications and out of above RTGS of 650 IHHL beneficiaries were returned due to various kind of mistakes such as wrong name of beneficiary, wrong name of father or husband's, wrong bank account number and wrong IFSC etc. Accordingly it is submitted that on the basis of due verification the eligible beneficiaries were approved and found eligible for payment.
Kalayot	184	14	0.98	In this regard, it is submitted that 1st IHHL installment @ Rs. 7000/- was given to 184 beneficiaries out of which 14 beneficiaries were identified to whom the amount was released without undertaking but site inspection has been done by MC in respect of these 14 beneficiaries which found in order and approval from technical wing has also been obtained. Necessary documents have also been collected from the beneficiaries.
Uklana Mandi	210	9	0.63	In this regard, it is submitted that amount to 210 beneficiaries was released under SBM scheme out of which 9 beneficiaries were identified to whom the amount was released without undertaking but site inspection has been done by MC in respect of these 9 beneficiaries which found in order and approval from technical wing has also been obtained. Necessary documents have also been collected from the beneficiaries.
<b>Total</b>	<b>3,429</b>	<b>2,571</b>	<b>179.97</b>	

**The Committee has desired that a fresh and complete reply in detail with latest status and complete facts be submitted to the Committee for its consideration.**

**[ 31] 3.22.3 Construction of toilets under Swachh Bharat Mission:**

**(v) Double/ triple release of first installment:**

Scrutiny of records and analysis of computerized data of test-checked municipalities revealed that five municipalities provided first installment of financial assistance twice to 108 beneficiaries and thrice to one beneficiary. This resulted in excess payment of Rs.7.10 Lakh as detailed in Table 3.12 below:

**Table 3.12: Details showing double/triple release of first installment**

Municipalities	Amount of installment	Cases of double/triple transfer	Excess payment made (Rs. in lakh)
Faridabad	7,000	13 (Double)	0.91
Panchkula	7,000	79 (Double)	5.53
	7,000	1 (Triple)	0.14
Bawani Khera	7,000	1 (Double)	0.07
Bhiwani	7,000	3 (Double)	0.21
Panipat	2,000	12 (Double)	0.24
	<b>Total</b>	<b>109</b>	<b>7.10</b>

Source: Data compiled from records to municipalities.

Audit further observed that double/ triple payments were made due to improper scrutiny of application as applicants had submitted two/ three different applications by minor change in name, father's/husband's name, address, bank account number, etc. Thus, Proper checks were not applied while scrutinizing the applications.

Four municipalities stated (May 2017) that matter would be investigated and results of the investigation would be reported to the audit. Municipal Corporation, Faidabad, however, accepted (August 2017) the double payment of 13 beneficiaries.

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

Reply is available in table 3.12 below:

**Table 3.12**

Municipalities	Amount of installment	Cases of double/triple transfer	Excess payment mode (in Rs. lakh)	Remarks/Reply
Faridabad	7,000	13 (Double)	0.91	In this regard, it is informed that letter written to 13 beneficiaries for submission of double form and they have accepted that the excess amount released to them may be treated as 2 <sup>nd</sup> installment and toilet has been constructed by these beneficiaries and name of 13 candidates has been removed to whom 2 <sup>nd</sup> installment is to be released.
Panchkula	7,000	79 (Double)	5.53	In this regard, it is submitted that Audit office has pointed out that 80 beneficiaries have been paid double/triple installments to IHHL. In this regard, it is stated that during 2015-16, 2016-17, MC Panchkula has released 1st installment to 2528 IHHL beneficiaries on the following dates as mentioned below: 15.02.2016 Rs. 84,28,000/- 10.05.2016 Rs. 91000/- 21.6.2016 Rs. 3696000/- 20.8.2016 Rs. 5481000/- <b>Total Rs. 17696000/-</b> Out of above payments RTGS of 650 IHHL beneficiaries were returned during February 2016 to June 2016 due to wrong bank account numbers or IFSC resulting which an amount of Rs. 4550000/- received back (as per bank statements) Moreover, this office has also collected the photo copies of bank passbook of 80 IHHL beneficiaries by visiting their homes showing amount deposited by MC, PKL in their bank accounts
		1(Triple)	0.14	

				and 80 IHHL beneficiaries have confirmed by submitting their bank account details that they have not received double or triple benefit of ist installment released by the MC Panchkula for IHHL during 2015-16 and 2016-17. As per available office record, it is submitted that no any double or triple payment had been made to above 80 IHHL beneficiaries by MC Panchkula.
BawaniKhera	7,000	1 (Double)	0.07	In this regard, it is submitted that inadvertently ist installment was given twice to 1 beneficiary, which will be treated/adjusted as 2 <sup>nd</sup> installment.
Bhiwani	7,000	3 (Double)	0.21	In this regard, it is submitted that inadvertently 1st installment was given twice to 2 beneficiaries which has been recovered by MC.
Panipat	2,000	12 (Double)	0.24	In this regard, it is submitted that release of ist installment has been done partially. However, adjustment shall be done at the time of release of second installment to such beneficiates.
	<b>Total</b>	<b>109</b>	<b>7.10</b>	

**The Committee has desired that the facts/accounts be reconciled within a period of fortnight and thereafter action taken report be submitted to the Committee for its consideration.**

[ 32 ] **2.22.4(ii) Non-constitution of District Level Review and Monitoring Committee:**

Paragraph 12 of guidelines SBM (U) provides that a District Level Review and Monitoring Committee (DLRMC) will be constituted with a view to ensuring satisfactory implementation of the projects under the chairmanship of Honorable Member of Parliament. Audit observed that DLRMCs were not constituted except in Jind district. Municipalities concerned except four stated (February to August 2017) that the DLRMCs would be constituted shortly in future.

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

As per SBM guidelines, District level review and Monitoring Committees is to be constituted under the Chairmanship of Member of Parliament. Detailed guidelines are to be issued by GOI. DLRMCs have not been constituted by any DC as per guidelines, however, following committees have constituted at District level to review the implementation of SBM district wise such as:

- 1) City Sanitation Committee for monitoring of Sanitation Activities.
- 2) Special Task Force for compliance of Waste Management in District.
- 3) SBM progress is regularly monitored in the monthly review meetings chaired by the Deputy Commissioners.
- 4) Progress of the SBM is also reviewed through the video conferences and by convening meetings at the H.Q. level.
- 5) Governing body of Haryana State Swachh Bharat Mission has also been constituted under the Chairmanship of Hon'ble Chief Minister Haryana to monitor the progress of SBM urban and rural.

**The committee has desired that the District Level Review and Monitoring Committees be constituted within a period of 15 days under intimation of the Committee.**

**[ 33 ] 2.22.5(i) Inadequate coverage of beneficiaries:**

As per SBM (U) guidelines (para 4.4.1), 50 percent of the incentive (Rs.2,000) from Central Government was to be released to the identified beneficiary household by the ULBs at first installment along with 50 percent share of the State Government (Rs.5,000). The remaining 50 percent of Central Government incentive as second installment was to be released to the identified beneficiary household along with the State Government's incentive upon verification of physical progress of construction of the household toilet.

Test checked municipalities identified/selected 36,176 beneficiaries to be covered under the mission. Scrutiny of records revealed that out of 36,176 identified beneficiaries, only 24,909 (69 percent) beneficiaries were covered as first installment was released to these beneficiaries. Thus, 11,267 identified beneficiaries had not yet been covered under the mission (September 2017).

Further, second installment was released only to 366 (1 Percent) out of 24,909 beneficiaries to whom the first installment was released (Appendix 3.19). No mechanism was evolved for physical verification to ensure the construction of toilets by the beneficiaries. Specific time limit for completion of toilets was neither fixed in the guidelines of the GOI nor did the State Government fix any time limit on its own. This shows that monitoring was not being done to ensure the completion of construction of toilets by the beneficiaries to achieve the main objective of the mission. On being pointed out, municipalities concerned, except five municipalities, stated (February- September 2017) that second installment would be released after verification of the construction of toilet. The fact remains that the municipalities had only partially covered the identified beneficiaries. Further, there was no assessment even for those who had received the first installment as municipalities had not monitored the same.

**Appendix III:**

**Statement showing non-release of installment and unspent of fund**

Sr. No.	Municipality	Identified beneficiary	1 <sup>st</sup> installment released to beneficiaries	Balance Shortfalls	2 <sup>nd</sup> installment released to beneficiaries	Balance shortfalls
1.	Panipat	4182	1651	2,531	-	1651
2.	Gannaur	100	32	68	-	32
3.	Hodal	97	0	97	-	0
4.	Pundri	677	667	10	-	667
5.	Rajound	897	254	643	-	254
6.	Kanina	125	114	11	-	114
7.	Panchkula	5,604	2000	3604	-	2000
8.	Bawanikhhera	558	294	264	-	294
9.	Barwala	3017	1076	1941	-	1076
10.	Kalayath	784	184	600	-	184
11.	Uklana Mandi	990	210	780	-	210
12.	Narnaud	768	525	243	-	525
13.	Julana	225	209	16	-	209

14.	Nissing	190	189	01	-	189
15.	Saffidon	89	83	6	-	83
16.	Mahendergarh	400	334	66	-	334
17.	Charkhi Dadri	425	408	17	-	408
18.	Bhiwani	732	581	151	-	581
19.	Sampla	331	289	42	211	78
20.	Uchana	234	230	4	-	230
21.	Firojpur Jhirkha	507	429	78	-	429
22.	Rewari	421	421	0	-	421
23.	Narnaul	527	451	76	155	296
24.	Faridabad	14296	14278	18	-	14278
		<b>36176</b>	<b>24909</b>	<b>11267</b>	<b>366</b>	<b>24543</b>

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

1. **MC Panipat-** In respect of appendix –III attached with para, it is submitted that out of 4182 nos. applications, 1958 nos. applications were approved for IHHL assistance. The balance applicants have been motivated by the MC Panipat team and with the motivation they have constructed their toilet at their own level. Out of 1958 nos. of approved applications, assistance of Rs. 2000/- each to 1651 nos. applicants have been given. IHHL assistance shall be given very soon against the balance 307 nos. approved application.  
Total 1808 IHHLs have been completed. Panipat has already been declared as ODF.
2. **MC Ganaur-** In respect of appendix –III attached with para, it is submitted that total 249 applications were sanctioned under IHHL. 1st installment to all the applicants has been released and 2<sup>nd</sup> installment to 228 beneficiaries have been released. 2<sup>nd</sup> installment to balance 21 beneficiaries will be released after completion of documents/construction work.
3. **MC Hodal-** In respect of appendix –III attached with para, it is submitted that against 97 beneficiaries, 84 beneficiaries had been identified and verified. A first installment of Rs. 7000/- was transferred to the respective accounts of all 84 beneficiaries amounting to Rs. 5,88,000/-. As regards 2<sup>nd</sup> installment, the physical verification will be completed shortly and the balance payment due towards beneficiaries will be released on their demand.
4. **MC Pundri-** In respect of appendix –III attached with para, it is submitted that 1st installment was released to 667 beneficiaries but due to wrong account nos. incentive of 10 beneficiaries was received back which was again released to them after collecting their accurate account nos. Physical verification regarding completion of construction has been completed and 2<sup>nd</sup> installment to all the beneficiaries will be released shortly on their demand.

5. **MC Rajound-** In respect of appendix –III attached with para, it is submitted that 1st installment has been released to all the 897 beneficiaries and no amount of 1st installment is pending in respect of any beneficiary. Physical verification has been completed and 2<sup>nd</sup> installment to all the beneficiaries will be released shortly on their demand.
6. **MC Kanina-** In respect of appendix –III attached with para, it is submitted that total 125 applications were approved under IHHL and 1st installment to all the beneficiaries has been released. Physical verification is in process and after its completion, 2<sup>nd</sup> installment will be released to the beneficiaries on their demand.
7. **MC Panchkula-** In respect of appendix –III attached with para, it is submitted that during 2015-16 and 2016-17, a sum of Rs. 176.96 Lac was disbursed to 2528 IHHL beneficiaries towards 1st installment. Out of Rs. 176.96 lac, a sum of Rs. 45.45 Lac was received back due to wrong bank account details of 650 beneficiaries towards 2<sup>nd</sup> installment. The file to make payment to approx. 1100 IHHL beneficiaries is under process and likely a sum of Rs. 77 lakh is to be released to the beneficiaries during current financial year 2019-20. Hence it is evident from the record that O/o CMC Panchkula is releasing funds to IHHL beneficiaries continuously and unspent balance under IHHL component will be utilized shortly.
8. **MC Bawani Khara-** In respect of appendix –III attached with para, it is submitted that 1st installment to 264 beneficiaries could not be released in absence of proper requirement documents which are being collected from them and 1st installment will be released to these beneficiaries shortly. Further 2<sup>nd</sup> installment will be released after completion of physical verification by MC and demand of beneficiaries.
9. **MC, Barwala-** In respect of appendix –III attached with para, it is submitted that total 3017 IHHL applications were received in office, out of which 1st installment to 1142 beneficiaries has been paid. Rest 1875 applicants were not found eligible. Further 2<sup>nd</sup> installment will be released after completion of physical verification by MC and demand of beneficiaries.
10. **MC Kalayat-**In respect of appendix –III attached with para, it is submitted that total target of IHHL is 784 out of which 1st installment @ Rs. 7000/- was released to the 770 beneficiaries and 1st installment to balance 14 beneficiaries and 2<sup>nd</sup> installment to all the approved beneficiaries is in progress and will be released shortly.
11. **MC UklanaMandi-**In respect of appendix –III attached with para, it is submitted that total 1200 applications were received in MC under IHHL, verification of which was made by the JE and after verification only 210 applicants were found eligible under IHHL and 1st installment to these beneficiaries was released. Rest 990 applications were rejected. Further

no demand has been done by 210 applicants for 2<sup>nd</sup> installment which will be released on receipt of their demand and physical verification completion. 203 IHHLs have been completed.

12. **MC Narnaund-** In respect of appendix –III attached with para, it is submitted that total 525 applications of having insanitary toilets were sanctioned which were to be converted in sanitary toilets. Rest 243 applications were not found legible. During the 1<sup>st</sup> survey, the process of sewerage line was in progress due to which to make connection with sewerage line, the cost of which was Rs. 3500/- , hence 1<sup>st</sup> installment to such applicants was released @ 3500/- and insanitary toilets were converted into sanitary toilets. Accordingly, no demand for 2<sup>nd</sup> installment was received from the applicants.
13. **MC Julana-** In respect of appendix –III attached with para, it is submitted that 225 applications have been sanctioned by MC under IHHL scheme and out of which 1<sup>st</sup> installment has been given to 209 beneficiaries and 2<sup>nd</sup> installment to 15 beneficiaries have been released. Due to non availability of required documents, 1<sup>st</sup> installment to 16 beneficiaries could not be released which will be released shortly after completion of documents. Apart from it, 2<sup>nd</sup> installment to the applicants whose IHHL have been completed is in process.
14. **MC Nissing-** In respect of appendix –III attached with para, it is submitted that 1<sup>st</sup> installment has been released to 189 beneficiaries spending amount 12.59 lacs. 2<sup>nd</sup> installment will be released shortly after completion of physical verification and demand of beneficiaries.
15. **MC safidon-** In respect of appendix–III attached with para, it is submitted that total 303 application were sanctioned/ approve under IHHL scheme first installment to all the applicants & second installment to 203 beneficiaries has been released. Incentive to remaining 100 beneficiaries will be released shortly.
16. **MC Mahendergarh-** In respect of appendix–III attached with para, it is submitted that total 376 applications were sanctioned by MC under IHHL scheme out of which payment of 1<sup>st</sup> installment has been released to 334 beneficiaries and payment will be released to balance 32 beneficiaries after completion of documents from beneficiaries/completion of construction work. 2<sup>nd</sup> installment will be released shortly after completion of physical verification and on demand of beneficiaries.
17. **MC CharkhiDadri-** In appendix-III of para, shortfall of 17 beneficiaries has been shown in respect of MC. In this regard, it is submitted that shortfall beneficiaries have been identified by the office and found that 15 IHHL beneficiaries have already constructed their toilets on their own level, therefore, their applications have been rejected by MC. Further, 2 beneficiaries have refused to construct the toilets, therefore recovery from them has been made.



18. **MC Bhiwani**- In respect of appendix-III attached with para, it is submitted that 1st installment to 732 beneficiaries has been given so there is no shortfall . Further 320 new applications have also been identified. 2<sup>nd</sup> installment will be released to all the beneficiaries after verification regarding completion of IHHLs and on their demand.
19. **MC Sampla**- In respect of appendix-III attached with para, it is submitted that 1st installment has been released to all 404 identified beneficiaries and 2<sup>nd</sup> installment has been released to 211 beneficiaries after verification. 2<sup>nd</sup> installment to balance beneficiaries will be paid shortly.
20. **MC Uchana**- In respect of appendix-III attached with para, it is submitted that total 265 beneficiaries were identified by the MC and 1st installment has been released to all the 265 IHHL applicants. 2<sup>nd</sup> installment will be released to beneficiaries after completion of physical verification regarding construction of all the IHHLs and on receipt of demand from beneficiaries.
21. **MC FerozpurJhirka**- In respect of appendix -III attached with para, it is submitted that total 507 applications were received under IHHL but only 455 were found eligible after verification and 455 IHHL have been completely constructed and physical verification of the same has been done by JE. 1st installment of 455 eligible IHHL beneficiaries has been paid after survey of JE and 2<sup>nd</sup> installment will be released shortly.
22. **MC Rewari**- In respect of appendix -III attached with para, it is submitted that total 637 applications were received under IHHL and out of which 421 were found eligible. 1st installment was released to all IHHL beneficiaries under SBM by MC Rewari. Physical verification work has been completed and 421 beneficiaries have completely constructed their toilets. 2<sup>nd</sup> installment to these beneficiaries will be released shortly.
23. **MC Narnaul**- In respect of appendix -III attached with para, it is submitted that total 924 applications were received through the portal to this office and 486 applications have been approved by the office. Out of this, 1st installment has been released to all the approved applicants and 2<sup>nd</sup> installment to 419 applicants. 2<sup>nd</sup> installment to remaining 67 nos. beneficiaries will be released shortly
24. **MC Faridabad**-In respect of appendix -III attached with para, it is submitted that only after complete process under SBM guidelines, the payment is being released to beneficiaries account. Sometimes payment is delayed due to necessary documents such as aadhar card, bank account no., IFSC code and beneficiary proper address etc. At present:-

Total approved applications-14297

First installment released-**12464**

Remaining 1st installment-1833 (under process)(earlier 1st installment was released to these beneficiaries but funds received back due to wrong account nos. or ifsc code etc. of the beneficiaries).

2<sup>nd</sup> installment will be released to the beneficiaries shortly after necessary verifications.

**The Committee has desired that second installment be released within a period of one month in the cases wherein the second installment has been verified and NOC has also been received and action taken report be submitted to the Committee within a period of one month positively.**

[ 34 ] **3.1 Delay in furnishing utilization certificates:**

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

**Appendix 3.1**

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development	2008-09	69	412.16	2	0.40	0	0.00	2	0.40

	(2505 & 2515)	2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50
		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area	2015-16	21	212.59	21	212.59	6	110.51	15	102.08

	Development (2705)									
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89
29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: 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	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

Utilisation certificates amounting to Rs. 592.82 crore received from MCs under various schemes for the years 2011-12, 2012-13, 2013-14 and 2014-15 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	Item	Amount	
2011-12	2	9.87	2 Outstanding UCs amounting to Rs. 9.87 crore has been sent to the office of AG Haryana vide this office letter No. BA-2/2017/88701 dated 15.12.2017. Hence against this amount no utilisation certificate is pending. Hence, this part of the para may kindly be dropped.
2012-13	47	860.26	Againsts this outstanding amount, utilisation certificate amounting to Rs. 414.45 crore has been sent to the office of Accountant General Haryana, the details of which is being attached at annexure 'A'. All conrened 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	44	960.70	Againsts this outstanding amount, utilisation certificate amounting to Rs.399.02 crore has been sent to the office of Accountant General Haryana, the details of which is being attached at annexure 'B'. All conrened 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	73	958.64	Againsts this outstanding amount, utilisation certificate amounting to Rs. 490.61 crore has been sent to the office of Accountant General Haryana, the details of which is being attached at annexure 'C'. All conrened 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	112	1420.20	Againsts this outstanding amount, utilisation certificate amounting to Rs. 339.82 crore has been sent to the office of Accountant General Haryana, the details of which is being attached at annexure 'C'. All conrened 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.

Hence, the partial para relating to year 2011-12 may kindly be dropped. 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 outstanding utilization certificates (UCs) be obtained and submitted to the quarter concerned as well as Principal Accountant General, Haryana under intimation of the Committee.**

## DEVELOPMENT AND PANCHAYATS DEPARTMENT

### [ 35 ] 3.22.3(i) Financial Management – Delay in release of funds:

As per Para 13.2 of SBM-G guidelines, the State Govt. is required to release the central grant along-with matching state share to the district implementing agencies (DRDAs) within 15 days of receipt of the central grant. The scrutiny of the record of Development & Panchayats Department revealed that the funds were not released within 15 days of release of funds by Govt. of India and delay ranged between 1 to 9 months. The delay in release of funds to DRDAs delayed the release of funds to beneficiaries and implementation of this component of the mission.

#### Statement showing delay in release of funds:

Central share		Amount (Rs. in Cr.)		Total	Delay in months
Month of Release by GOI	Month of release of Central and State share	Central share	State share		
22.6.2015	23.10.2015	16.24	5.41	21.65	3
18.5.2016	14.07.2016	10.08	6.72	16.80	1
25.5.2016	08.03.2017	0.32	3.00	3.32	9

Source: Data compiled from the record of Directorate.

Delay in release of funds to ULBs/DRDAs delayed the release of funds to beneficiaries and implementation of this component of mission.

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

A grant of Rs.2952.84 lakh was sanctioned by Govt. of India on 22.6.2015. The sanction order was not received in the office. During discussion in Sept. 2015, it was informed by Gol that sanction has been issued in June, 2015. Then on request, the Govt. of India supplied a copy of sanction on 29.9.2015, pursuant to which the case was sent to F.D on the same day. The approval from F.D. was received on 16.10.2015 and subsequently, the funds were released to ADC offices on 23.10.2015. Thus, there was a delay of 108 days. It is worth mentioning that due to shortage of funds in the scheme, an amount of Rs.1620 lakh were taken from HRDF Board as loan in July, 2015 and released to ADC offices for the activities of the scheme. It was returned to the HRDF Board in Aug. 2016 and the department has not claimed any interest from the Govt. of India on this amount.

The budget provision during 2016-17 was Rs.12500 lakh (Rs.6875 lakh Normal Plan & Rs.5000 lakh as SCSP Component). An amount of Rs.3964.91 lakh was released by Gol on 18.5.2016 and Rs.2914.16 lakh on 25.5.2016. The file for release of funds Rs.11465.10 lakh (Central and State share both) was moved to F.D on 26.5.2016 & 31.5.2016 resp. In view of the budget provision, the F.D. released 6875 lakh against Normal Plan and Rs.3461.81 lakh against SCSP Component, out of which Rs.8716.81 lakh was released to ADCs on 14.7.2016 and Rs. 1620 lakh were returned to HRDF Board on 8.8.2016. Thus, the total amount of Rs.10336.81 lakh released. Thereafter, additional provision of Rs.1128.32 lakh got made and the funds amounting to Rs.752.27 lakh were released on 06.12.2016, Rs.44 lakh on 27.1.2017 & Rs.332 lakh on 08.3.2017.

Thus, the total amount of Rs.11465.10 lakh had been released on demand basis. The matter was taken-up with MDWS vide letter No. SBM-G-Acctt.-2017/41960 dated 01.3.2017 to exempt the State from penal interest of 12% for the delay in release of funds. The photocopy of the letter is enclosed. In view of the above, the para may kindly be dropped.

**The Committee has desired that (i) responsibility be fixed of the erring officers/officials who responsible for not releasing funds to the beneficiaries who have constructed/completed their toilets two years before; and (ii) funds be released to the beneficiaries within a month positively after getting verified that toilets have been got constructed by them and thereafter actin taken report be submitted to the Committee at the earliest possible.**

[ 36 ] **3.22.3(iv) Partial/non-release of incentive to beneficiaries:**

According to para 4.6 of guidelines of SBM(G), incentive of Rs.12,000/- per IHHL was required to be released to eligible beneficiarries after completion of IHHL. Scrutiny of records of DRDA Rewari revealed that in 1,364 cases of Rewari and Bawal blocks, the incentive of IHHL was paid at Rs.4,600/- instead of Rs.12,000/-. This resulted in less payment of Rs.7,400/- per beneficiary. Total less payment works out to Rs.1.01 crore. The DRDA, Rewari stated (August, 2017) that the incentive at Rs.4,600/- per IHHL was disbursed as per verbal instructions of the then Additional Deputy Commissioner. Thus, less incentive was given without any justification which was contrary to the Mission guidelines.

Scrutiny of records revealed that in six blocks of 3 districts, an amount of Rs.22.44 lakh pertaining to 184 IHHL beneficiaries was lying undisbursed in bank accounts of DRDAs since Feb. 2015 to Dec. 2016. The amounts were released earlier but could not be credited in beneficiaries' accounts due to incorrect details about bank account numbers of the beneficiaries.

S.No.	Block	District	No. of Beneficiaries	Amount (in Lakh)
1	Jind	Jind	72	3.83
2	Safidon	Jind	50	2.96
3	Rewari	Rewari	32	9.89
4	Bawal	Rewari	19	4.44
5	Murthal	Sonipat	3	0.36
6	Gannaur	Sonipat	8	0.96
<b>Total</b>			<b>184</b>	<b>22.44</b>

The Audit observed that the DRDAs had not made efforts to make the payment in these cases, though the amount was lying undisbursed for 6 to 26 months. The DRDAs stated (August/September, 2017) that the incentive will be disbursed shortly.

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

The audit has calculated the less payment presuming incentive money of Rs.12,000/- per toilet, whereas the ADC Rewari (to which it pertains) has replied (Copy enclosed) that 1364 beneficiaries pertain the period prior to 2.10.2014, when the incentive money for toilets was Rs.4600/- only. Hence there is no under

payment to any beneficiary. It is added that the rate of Rs.12000/- came to existence from 2<sup>nd</sup> Oct. 2014 i.e. when NBA was renamed as SBM-G.

As the payments have been made at prevailing rate, therefore, the committee is requested to drop this part of Para.

This observation pertains to Jind, Rewari and Sonipat districts. Out of 122 cases involving an amount of Rs.6.79 lakh, the incentive money amounting to Rs.4.95 Lac has been paid to 77 beneficiaries of Jind district and after verification of bank accounts, the payment will be released to remaining beneficiaries.

In Sonapat district, out of 11, the payment has been made to 9 beneficiaries, whereas the other 2 were not eligible for payment.

In Rewari district, the correct detail of Bank accounts of the beneficiaries are being collected/verified and the incentive money is likely to be released soon.

Thus, out of 184 beneficiaries, the incentive money has been paid to 86 beneficiaries and will be released to the remaining beneficiaries soon.

**The Committee has desired that funds be released within a period of one month to the beneficiareis who have constructed/completed their toilets within a period of one month positively and thereafter action taken report be submitted to the Committee.**

[ 37 ] **3.22.3(v) Double/Triple release of first installment:**

Scrutiny of records and computerized data of DRDA Sonipat through IDEA software revealed that financial assistance was provided to 7 beneficiaires of Murthal block twice. This resulted in excess payment of Rs.0.79 lakh. Audit observed that double payments to beneficiaries occurred due to non-maintenance of records of payment against each application. The DDPO, Sonipat admitted the facts and stated (Sept. 2017) that efforts were being made to recover the double payments.

**Appendix 3.17**  
**Statement showing the details of double payment of incentive**

Murthal Block							
Sr. No.	Gram Panchayat	Name	Father/ Husband Name	Account No.	Payment Date	Amount	Amount (In Rs.)
1	Asadpur	Krishan	Ramdiya	33874116700	08 November 2016	12,000	12,000
	Asadpur	Krishan	Ramdiya	33874116700	16 September 2016	12,000	
2	Bhigan	Murti	Ramkawar	50100083343281	07 September	12,000	12,000
	Bhigan	Murti Devi	Ramkanwar	50100083343281	26 October 2015	12,000	
3	Bhigan	Prem Singh	Narayan Singh	327373323234	07 Sepember 2016	12,000	12,000
	Bhigan	Prem	Narayan Singh	327373323234	26 October 2015	12,000	
4	Jainpur	Vinod	Sardar Singh	50247474762	08 November 2016	12,000	12,000
	Jainpur	Vinod	Sardar Singh	50247474762	07 September 2016	12,000	
5	Jainpur	Yamin	Yasin	21686153552	08 November 2016	12,000	12,000
	Jainpur	Yamin	Yasin	21686114148	29 June 2016	12,000	
6	Sanpera	Balbir	Jogiram	50100083325165	08 November 2016	12,000	12,000



	Sanpera	Balbir	Jogiram	50100083325165	16 September 2016	12,000	
7	Tikola	Mahender	Asha Ram	21686107719	20 September 2016	12,000	12,000
	Tikola	Mahender	Asa Ram	21686107719	29 May 2014	4,600	
<b>Total</b>							<b>79,000</b>

\* Rs.5,000 recovered on 8 September, 2017

Source: Date compiled from the records of concerned DRDAs.

The audit recommends that Unique Identification No. for release of incentive to beneficiaries should be linked with Aadhar.

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

The matter pertains to Murthal block of Sonapat district. The ADC Sonapat has reported (copy enclosed) that recovery amounting to Rs.84,000/- has been made from 7 beneficiaries, out of which the recovery of Rs.5000/- is already confirmed in the CAG report itself.

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

**The Committee has desired that responsibility of the erring officers/officials be fixed who are responsible for releasing funds twice or thrice without verification or scrutiny of the records properly and action taken report be submitted to the Committee within a period of 30 days positively.**

[ 38 ] **3.22.4(iii) Social audit not conducted:**

As per para 8.3 of the guidelines SBM (G), both block level and district level Panchayati Raj Institutions must regularly monitor the implementation of the programme. Gram Panchayats must also play a role in the monitoring of implementation of the programme. Social audit meeting will be held in each GP once in 6 months. The District and block Program management unit shall be responsible to ensure that this schedule is adhered to. Scrutiny of the records of 6 selected districts revealed that social audit had not been conducted in any of the test-checked districts. The DRDA/DDPO concerned admitted (Mar. to Sept. 2017) the facts about non-conduct of social audit.

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

The ADC Bhiwani has replied that social audit has been got done by organizing Gram Sabha. It is being conducted in Sonapat and Yamunanagar District. In Rewari district, the audit of SBM-G is got done with MGNRGA, PMAY and PAY. Ambala and Jind districts have informed that the social audit will be got done and shown to audit party next time. As such, the para may kindly be dropped.

**The Committee has desired that social audit be got conducted within a period of 30 days and therefore action taken report be submitted to the Committee at the earliest.**

[ 39 ] **3.1 Delay in furnishing utilization certificates:**

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed

by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50
		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66

14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89
29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: 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	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding

UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

The Department in its written reply stated as under:-

In this connection it is submitted that after receiving CAG Report on State Finance for the year ended 2017 following UCs are pending for which the detail is as under:-

(Rupees in crore)

Year	Pending UC as per CAG Report as on 31.3.2016	Pending UCs as per PAG Report as on 30.6.2019	Remarks
2008-09	0.40	0.0	UCs of Rs.459.75 crore have been sent in June and July/ 2019 to PAG office which are yet to be pending for adjustment with PAG
2009-10	18.90	10.85	
2010-11	51.58	42.83	
2011-12	302.26	157.24	
2012-13	326.50	154.68	
2013-14	645.61	480.85	
2014-15	836.81	388.31	
2015-16	1254.64	473.84	
<b>Total</b>	<b>3436.70</b>	<b>1708.60</b>	

As such total UCs amounting to Rs.1708.60-459.75= 1248.85 crore are pending and efforts are being made to collect the pending UCs from field offices. As and when UCs will be received, same will be sent to the PAG office. Further it is also stated that the UCs of Rural Development Department is also included in PAG Report of Head-2505 which are dealt by the Rural Development Department separately.

**The Committee has observed that the utilization certificates (UCs) are pending for the last above 10 years. The Committee has, therefore, desired that strict disciplinary action be initiated / taken against the erring officers/officials for not taking necessary action to submit the utilization certificates (UCs) in time and action taken report be submitted to the Committee at the earliest.**

## **WELFARE OF SCHEDULED CASTES AND BACKWARD CLASSES DEPARTMENT**

[ 40 ] **3.23 Suspected fraudulent payment of scholarships:**

**District Welfare Officer, Jhajjar made payment of Rs.5.15 crore as scholarships to students without ensuring full documentation and genuineness of the claims resulting in fraudulent payment of Rs.5.15 crore.**

With view to providing Financial Assistance to Scheduled Castes (SC) students studying at Post matriculation or Post Secondary Stage and enabling them to complete their higher education, Government of India (GoI) introduced a Centrally Sponsored Scheme of Post matric Scholarships (PMS) for SC students for studies in India in 2003. The scheme guidelines were revised in 2010 and 2013. As per scheme guidelines, the scholarships were to be given to those SC students who were pursuing post matriculation or post secondary recognized courses in recognized institutions. The State Government would announced the details of the scheme & invite applications by issuing advertisements in leading newspapers of the State, their respective website and other media outfits during May-June every year. The applicant would submit the applications for scholarship in the prescribed form containing his/ her particulars viz name, father's name, photograph, address, bank account details, institute and courses details, etc. The application complete in all respects addressed to an officer specified for this purpose by the Central Government, was to be submitted to the Head of Institution by the candidates. The payment of scholarship was to be made directly into the bank account of the applicant after a thorough scrutiny of application from and supporting documents.

In case of SC students of Haryana perusing Veterinary and Livestock Development Diploma (VLDD) course in recognized institutions, the Institutes had to submit duly filled in applications of eligible students to District Welfare Officers (DWO) of District concerned. The DWO was responsible for verifying all the details of applications before submission of bills to the treasury.

**Audit observations:**

**1. Payment of scholarships without verification of facts by DWO:**

Scrutiny of records (December 2016) of District Welfare Officer (DWO), Jhajjar, for the period from December 2012 to November 2016 revealed that payment of Rs. 5.28 crore was made between March and November 2014 on account of PMS to the SC students pursuing VLDD Course in an Institute in District Jhajjar.

Audit observed that Lala Lajpat Rai University of Veterinary and Animal Sciences (LUVAS) had given only provisional affiliation to the Institute in December 2013 on the condition that it would make good the deficiencies. However, the institute admitted student in session 2012-13 on its own without entrance test and without permission even before grant of provisional affiliation. The provisional affiliation was also withdrawn in June 2014 after surprise inspection conducted by the LUVAS during May 2014 in which serious irregularities like non-availability of faculty and students in the Institute were noticed. No student from the Institute ever appeared in examinations and no diploma was issued by the University to any student of the said Institute. The scholarships were paid against 353

applications of 185 SC students sanction orders. However, the DWO, Jhajjar could produce only 160 out of 353 application forms. Scrutiny of these 160 application forms revealed fraudulent payment of Rs. 197.43 lakhs

- In 28 forms, same Bank account number was shown against two different students i.e. 14 bank accounts only were depicted against 28 different applicants. Payments of Rs. 41.71 lakhs was made into these accounts.
- In 90 forms, the names and addresses of forty-five students were repeated but their photographs were different in each case. These forms were attested and signed by the Institute. Payments of Rs. 134.79 lakh was made into these accounts.
- In two cases, involving payment of Rs. 3.00 lakh, the name and other particulars were different in the application forms whereas photograph was same on each application form.
- Payment of Rs. 17.93 lakh was made to three students involving 11 different bank accounts on 12 occasions.
- No photographs were affixed on 28 forms in violation of the conditions mentioned in guidelines.

It is clear from above that DWOs Jhajjar made payment without verifying all the facts and without properly scrutinizing the applications of PMS. It clearly indicated negligence and possible collusion with the institute.

## **2. Payments of scholarships by Banks:**

Audit noticed that payment of PMS was made into 227 Bank accounts maintained in 16 branches of various Banks. With a view to ascertaining the genuineness of details of students as appearing in vouchers, details of those accounts in which payments were made, were sought from all banks branches in May 2017. Fifteen banks supplied the details in respect of 222 accounts involving scholarship of Rs. 5.15 crore. Managers of these Banks intimated (May-June 2017) that as per their records, details of account holders of none of these accounts except one, matched with the details of the students in the vouchers. Thus, list of applicants mentioned in vouchers did not match with the details of account holders in which funds were transferred. As a result, payments of PMS were not made to applicants shown in vouchers. Further, it was observed that in eight different banks, particulars (name of applicant and father's name) of five account holders were found to be same. Payments of Rs. 95.84 lakh was made to these accounts resulting in fraudulent drawal of funds. Information from remaining one Bank was awaited (October 2017).

Thus, the Institute submitted PMS claims for students even though it was not a recognized Institute. The DWO, Jhajjar also passed the claims despite the non-affiliation and without ensuring full documentation and genuineness of the claims as prescribed in the guidelines even though the forms submitted by the Institute had multiple discrepancies. Observations of Inspection Committees of LUVAS, the discrepancies brought out in the forms submitted by the Institute to audit and cross verification of Bank account details, establish that the claims of students were submitted fraudulently and calls for a thorough investigation apart from recovery of the fraudulent payments of Rs. 5.15

crore. The total disregard of fulfillment of conditions for payment of scholarships by the then DWO, Jhajjar indicates a possible collusion between the DWO and the Institute. It also indicates poor internal controls which resulted in suspected fraudulent payment of Rs. 5.15 crore. No responsibility has been fixed for negligence and fraudulent payment by DWO, Jhajjar.

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

**1. Payment of scholarships without verification of facts by DWO:**

As per report the payment has been made.

The Director General Animal Husbandry & Dairying Department vide his letter no. 4468/P3 dated 24.07.2012 (Flag-A) issued NOC for conducting Veterinary livestock Diploma to M/s Amarjeet Society Registered Chhuchukwas District Jhajjar with certain conditions and permitted with 90 seats of Veterinary & Livestock Diploma and 60 seats for Veterinary Laboratory Technical Diploma. The Principal Secretary to Government Haryana, Animal Husbandry & Dairying Department cum Vice-Chancellor of the Lala Lajpat Rai University of Veterinary and Animal Sciences vide his letter no. 1346-AH-4-2012/12225 dated 08.11.2012 (Flag-B) issued guidelines of Veterinary Diploma Courses conducted by Private Institutions in the State and a copy of these instructions were also endorsed to M/s Amarjeet Society Registered Chhuchukwas District Jhajjar. On the basis of these instructions the institute admitted the students in the session 2012-13. Certainly the admissions for session 2012-13 were made by institution on the basis of NOC provided by the department concerned and the instructions issued by the Government. As per Government instructions issued vide letter under reference Flag-B the LUVAS might have been visited during the year 2012 but the LUVAS team visited for inspection in May 2014 till then the admission process was completed which was on the recommendation of Animal Husbandry & Dairying Department and instruction issued by the Government.

As far as, the question of no student from the Institute ever appeared in examinations and no diploma was issued by the University to any student of the said Institute is concerned the Department of Welfare of Scheduled Caste and Backward Classes as per scheme guidelines reimburses fee after the admission immediately and in this case also the fee was reimbursed after having admission.

As per the scheme norms and guidelines / instructions issued from time to time by the department, DWO scrutinize the application forms and confirms the recognition of the college which was ensured and after full satisfaction, sanctioned the scholarship on the basis of documents available with the department as submitted by students and institutions. It is correct that the scholarship has been paid against 353 applications of 185 students by 42 different sanction orders. This is due to the fact that the Diploma VLDD is of 2 years and students were disbursed scholarship for First as well as Second Year (i.e. Renewal cases). The observation made in para 3.23.1 that the DWO could produce only 160 application forms out of 353, it is again reiterated that the photocopy of 160 application forms were handed over during audit as the audit party itself agreed. In addition to this, 158 applications were received on 19.03.2017 by audit party again a certificate in this regard is attached at Flag-C

received by Sh. Parveen Kumar, AAO of AG Haryana. Hence, regarding fraudulent payment of Rs.197.43 lacs, the reply is as under:-

After scrutiny of the record, it was found that the students had applied for scholarship in prescribed application form with all necessary documents required for the scholarship. The Bank Account numbers in the application forms were filled by the students themselves and it was the responsibility of the students to fill his own correct Bank account number. The students without having an account in a Bank probably used the account number of his colleague or fellow students and this had happened only on the part of the students. As per office record payments to all these 28 students had not been made in the given account numbers. In some cases, Demand Drafts were made or a separate account was opened to pay these students. (As supported by DWO letter No. 1124 dated 29.10.2014 and 228 dated 10.02.2015) (Flag 'D'). So, identical account numbers against two different individuals is not 28. The 14 bank account numbers depicted against 28 different applicants is justified as under:-

1. Scholarship to Sh. Kaptan S/o Vijay Kumar, Account No. 3233101002723 had been sanctioned vide no. 331-334 dated 30.06.2014 and sanction number 1217-20 dated 03.11.2014 for 1<sup>st</sup> and 2<sup>nd</sup> year respectively. Hence, no duplicity was found in account number. Student was entitled for scholarship in 1<sup>st</sup> Year as well as for 2<sup>nd</sup> Year.
2. Anil Kumar S/o Phool Kumar and Tarun S/o Niranjn Singh bearing same Account No.44110100002302, scholarship had been sanctioned vide sanction no. 2724-27 dated 03.03.2014 in the Account No. 44110100002302. Besides this the recovery of Rs.149940.00 from Tarun S/o Niranjn Singh has been made whose amount was sanctioned vide 1141-44 dated 03.11.2014 and credited to the account no. 110400101010358. In this case the amount as pointed out by the audit has been recovered and deposited in state treasury.
3. Rakesh S/o Sher Singh and Anil Kumar S/o Phool Singh bearing same Account No.44110100002347 scholarship had been sanctioned vide sanction no.1141-44 dated 03.11.2014 and Rs.149940.00 had been credited to the account no.44110100002347 in the name of Rakesh S/o Sher Singh. Recovery of Rs.149940.00 has been made. In this case the amount as pointed out by the audit has been recovered and deposited in State Treasury
4. Narender Kumar S/o Phool Kumar and Rakesh S/o Sher Singh bearing same Account No.44110100002321 scholarship had been sanctioned vide sanction no. 2724-27 dated 03.03.2014 recovery from Sh. Rakesh S/o Sher Singh amounting Rs.148000.00 has been made as pointed out by the audit has been recovered and deposited in State Treasury
5. Ajay S/o Inderjeet and Narender Kumar S/o Phool Kumar bearing same Account No.44110100002321 scholarship had been sanctioned vide sanction no.1141-44 dated 03.11.2014 and sanction no.2724-27 dated 03.03.2014 recovery of Rs.297,940.00 has been made by the department



from Ajay S/o Inderjeet. It is clarified here that recovery from Ajay S/o Inderjeet amounting to Rs.1,49,940.00 which were credited in the account no.44110100002379 and amount Rs.1,48,000.00 credited to account no. 44110100002324 has been recovered and deposited into the Government Treasury .

6. Sanjeet Kumar S/o Ram Kanwar and Sanjeet Kumar S/o Ram Kumar bearing same Account No.44110100002323 scholarship had been sanctioned vide sanction no.1145-48 dated 03.11.2014 and sanction no. 2724-27, dated 03.03.2014. The father's name had been written Ram Kanwar inadvertently. The student is one and claimed scholarship for 1<sup>st</sup> and 2<sup>nd</sup> year respectively. Hence, no duplicity or same account in different name is noticed.
7. Raman S/o Mehar Singh and Ishwar Singh S/o Ram Bhagat bearing same Account No. 441100002721 the official record received from DWO Jhajjar shows that payment to Sh. Ishwar Singh whose amount was sanctioned vide sanction No. 2708-11 dated 03.03.2014 had been paid through DD No. 190372 dated 05.08.2014 instead of above mentioned account number. Also recovery from Raman S/o Mehar Singh amounting to Rs.1,49,940.00 has been recovered and deposited in Government Treasury.
8. Pardeep Kumar S/o Om Parkash and Sunil Kumar S/o Dharambir bearing same Account No. 44110100002320 scholarship had been sanctioned vide sanction no. 1145-48 dated 03.11.2014 and sanction no. 2724-27 dated 03.03.2014. A recovery of Rs. 149940 has been made from Pardeep Kumar S/o Om Parkash and deposited in Government Treasury dated 20.09.2017.
9. Sandeep S/o Rajinder Singh and Ravi S/o Rohtash bearing same Account No. 44110100002724 scholarship had been sanctioned vide sanction no. 1173-76 dated 03.11.2014 and sanction no. 2712-15 dated 03.03.2014. A recovery of Rs. 149940 has been made from Ravi S/o Rohtash and deposited in Government Treasury.
10. Sonu S/o Raj Kumar and Sandeep S/o Rajender Singh bearing same Account No. 44110100002742 scholarship had been sanctioned vide sanction no. 1173-76 dated 03.11.2014 and sanction no. 2712-15 dated 03.03.2014. Scholarship has been paid only one time each. As per DWO report, where the account no. are identical, payments has been made in different modes such as DD or by correcting the account no. as DWO letter dated 29.10.2014 and 10.02.2015 proved it and the DWO Jhajjar on 10.07.2017 has also endorsed the same.
11. Mintu S/o Subha Chand and Narender Singh S/o Jagdish Singh bearing same Account No. 44110100002719 scholarship had been sanctioned vide sanction no.1177-80 dated 03.11.2014 and sanction no. 2708-11, dated 03.03.2014. A recovery of Rs.149940.00 has been made and deposited in Government Treasury.

12. Ishwar Singh S/o Ram Bhagat and Mintu S/o Subha Chand bearing same Account No. 44110100002723 scholarship had been sanctioned vide sanction no. 1177-80 dated 03.11.2014 and sanction no. 2708-11 dated 03.03.2014. Recovery from Mintu S/o Subha Chand has been made and deposited in Government Treasury.
13. Sunil Kumar S/o Ramesh Kumar and Raman S/o Mehar Singh bearing same Account No. 44110100002734 scholarship had been sanctioned vide sanction no. 1178-80 dated 03.11.2014 and sanction no. 2708-11 dated 03.03.2014. A recovery of Rs. 149940 has been made and deposited in Government Treasury.
14. Rinku S/o Munni Ram and Karamjeet S/o Bansi Lal bearing same Account No. 00902191041391 scholarship had been sanctioned vide sanction no. 1181-84 dated 03.11.2014 and sanction no. 2712-15 dated 03.03.2014. Scholarship has been paid only one-one time. As per DWO report, where the account no. are identical, payments has been made in different mode such as DD or by correcting the account no. as DWO letter dated 29.10.2014 and 10.02.2015 proved it and the DWO Jhajjar on 10.07.2017 has also endorsed the same.

As far as the case of students at Sr. No. 8, 9, 10, 11, 12, 13 and 14 is concerned the students whose account numbers were found identical, either recovery has been made as mentioned above or if found genuine the payment has been made either vide DD or other mode. Hence, the justification of 14 bank accounts only which were depicted against 28 different applications has been justified and a total recovery of Rs.14,93,580.00 which was paid in double account numbers or have been wrongly paid has been recovered and deposited in State Treasury.

The forms were checked randomly and it was noticed and found on basis of record that this was a course of 2 years and it is mandatory to apply for scholarship in 2<sup>nd</sup> Year also if student is desirous to avail scholarship and as such 45 students had applied for 2<sup>nd</sup> year i.e. for renewal. Some photographs were either detached from the application form or were found exchanged. This was not proved for whole 90 forms. During investigation, it was also found that few photographs were either old or detached due to handling and re-pasted on other forms. As per the record available with the DWO, the application forms were kept in record and this had happened due to above reasons and payment made to these accounts i.e. Rs.134.79 lakhs has not been paid wrongly, due to repetition of name as alleged.

In few cases, photographs of the students have been changed as the photos of the students were not stapled and it was pasted with gum due to handling 3 or 4 times the photographs were detached and pasted on a different form. While checking of the documents, no such instance was reported by the team. In this regard, office also explained his position that this record has been intermingled while handling. Sanctions have been made only after proper scrutiny. During checking of the record, it was found that all the applications were filled properly and necessary documents required for scholarship were attached. Many time handling of record may be a reason for wrong attachment of documents. The

enquiry team did not find such application forms however in some cases the documents were found changed.

While scrutinizing the sanctions and relevant documents pertaining to the students, it was found that payment to three students have been made twice i.e. two time in first year and two time in second year advertently as stated by official of the DWO Jhajjar. Certainly, this had happened. In few cases scholarship in the first year of course could not be sanctioned due to lack of budget or certain other reasons. Such students applied second time to cover the risk or fear of left out or rejection from the previous list. Detail of students whose payments have been made twice (1st and 2nd Year) are as under:-

Sr. No.	Name of student	Father Name	Caste	Class	Sanction and date	No.	Amount (in Rs.)	Account No. and Bank Name
1.	Rakesh	Sher Singh	Chamar	VLDA 1 <sup>st</sup>	327-30 30.06.2014		149940.00	110400101009854 (Corporation)
2.	Rakesh	Sher Singh	Chamar	VLDA 1 <sup>st</sup>	1141-44 03.11.2014		<b>149940.00</b>	44110100002347 (BOB)
3.	Rakesh	Sher Singh	Chamar	VLDA 2 <sup>nd</sup>	1213-16 03.11.2014		149940.00	44110100003108 (BOB)
4.	Rakesh	Sher Singh	Chamar	VLDA 2 <sup>nd</sup>	2724-27 03.03.2014		<b>148000.00</b>	44110100002321 (BOB)
<b>Total (A)</b>							<b>297940.00</b>	
Sr. No.	Name of student	Father Name	Caste	Class	Sanction and date	No.	Amount (in Rs.)	Account No. and Bank Name
1.	Tarun	Niranjan Singh	Khatik	VLDA 1 <sup>st</sup>	331-34 30.06.2014		149940.00	21450110024379 (UCO)
2.	Tarun	Niranjan Singh	Khatik	VLDA 1 <sup>st</sup>	1141-44 03.11.2014		<b>149940.00</b>	110400101010358 Corporation)
3.	Tarun	Niranjan Singh	Khatik	VLDA 2 <sup>nd</sup>	1201-04 03.11.2014		149940.00	21450110024379 (UCO)
4.	Tarun	Niranjan Singh	Khatik	VLDA 2 <sup>nd</sup>	2724-27 03.03.2014		<b>148000.00</b>	44110100002302 (BOB)
<b>Total (B)</b>							<b>297940.00</b>	
Sr. No.	Name of student	Father Name	Caste	Class	Sanction and date	No.	Amount (in Rs.)	Account No. and Bank Name
1.	Ajay	Inderjeet	Chamar	VLDA 1 <sup>st</sup>	343-46 30.06.2014		149940.00	1736010007870 (United Bank)
2.	Ajay	Inderjeet	Chamar	VLDA 1 <sup>st</sup>	1145-48 03.11.2014		<b>149940.00</b>	44110100002379 (BOB)
3.	Ajay	Inderjeet	Chamar	VLDA 2 <sup>nd</sup>	1245-48 03.11.2014		149940.00	110400101009884 (Corporation)
4.	Ajay	Inderjeet	Chamar	VLDA 2 <sup>nd</sup>	2724-27 03.03.2014		<b>148000.00</b>	44110100002324 (BOB)
<b>Total (C)</b>							<b>297,940.00</b>	
<b>Grand Total (X)=A+B+C</b>							<b>893,820.00</b>	

Besides this, following more recovery has also been made by the DWO Jhajjar who were wrongly paid:-

Sr. No.	Name	Amount (in Rs.)
1.	Pardeep Kumar S/o Om Parkash	1,49,940.00
2.	Ravi S/o Rohtash	1,49,940.00
3.	Mintu S/o Subha Chand	1,49,940.00
4.	Raman S/o Mehar Singh	1,49,940.00
	<b>Total (Y)</b>	<b>5,99,760.00</b>
	<b>Grand Total (X+Y)</b>	<b>14,93,580.00</b>

Hence, a total of Rs.14,93,580.00 have been recovered from the student who have been wrongly paid or payment to three students were made into 11 different accounts at twelve occasions. Now all the wrong payments have been recovered and deposited in the State Treasury.

As per scheme guidelines and instructions issued by the Department, documents such as caste and income certificate etc. are required at the time of applying for scholarship first time and during the whole duration of course/ degree these documents are not required. Therefore, photographs and other documents are not required/ mandatory for renewal cases.

The payments of scholarship were made after verification of the facts/ record and it has been justified above.

#### **Conclusion:-**

It is stated that if an institute is allowed to run a course and make admission of SC Students, department will pay scholarship and refund fee irrespective of the fact that affiliation was withdrawn at a later stage. Department has no duty or authority to go into the validity of affiliation. If anything wrong is committed on this account, it is the affiliating authority that becomes liable and not the students or official of this department. Fraudulent payment of Rs. 5.28 Crore scholarship has no justification. Keeping in view of the above, para may kindly be dropped. `

#### **2. Payments of scholarships by Banks:**

The student submits the application form with his Bank details such as Account number, Bank name and IFSC code etc. and after sanctioning the scholarship, amount transferred in the concerned student's Bank account as mentioned in the application form.

As far as the matter of five account holders whose names and particulars were found same is concerned the recovery from the concerned student/institute has been made and deposited in the State Treasury.

As per record available with the institution, it was found that the institute Amarjeet Education Society was provided No Objection Certificate (NOC) for conducting the Veterinary and Livestock Development Diploma (VLDD) and Veterinary Laboratory Technician Diploma (VLTD) by Animal Husbandry and Dairying Department Haryana vide their letter Endst No. P-3/4468 dated 24.07.2012 (Flag

'A'). On the basis of the permission/NOC the institute started admission on the conditions issued by the Animal Husbandry and Diaring Department vide letter P-3/14391 dated 12.07.2012 (Flag 'B'). It was also observed that the institute started classes on the guidelines issued by the Principal Secretary to Govt. Haryana to Dean College of Veterinary Sciences Lala Lajpat Rai University of Veterinary and Animal Science, Hisar vide memo no. 1346/AH/4/2012/12225 dated 08.11.2012 2012 (Flag 'C'). On the basis of NOC and guidelines issued by the Govt., the institute started admission and classes in July/August, 2012. On the provisional affiliation as stated by audit party also. The audit objections that the institute obtained a provisional affiliation by fraudulently showing the infrastructure is not appropriate as the affiliation was provided by LUVAS after inspection.

Moreover, during the visit, it was found that the infrastructure for a Veterinary College was still available with the institute and the affiliation was withdrawn after 2014 and no admission was made after affiliation.

The Director, Welfare of Scheduled Castes and Backward Classes Department constituted a Committee of Officers Deputy Director Planning, District Welfare Officer, Gurugram, Senior Accounts Officer to enquire the matter. Report is submitted by committee on dated. 13.08.2018.

The report of Committee examined by the department and reply is submitted as under:-

Some student's account numbers were found identical, from whom recovery has been made. A total of Rs.14,93,580.00/- have been recovered from students to whom excess payment was made. All the payments made advertently have been recovered and deposited in the State Treasury.

Rest of payments are as per scheme norms and no fraudulent activities were not found. Keeping in view of the above, para may kindly be dropped.

**The Committee has observed that the reported cases are only the test check cases in district Jhajjar only. A comprehensive/thorough inquiry, if got conducted, it may reveal number of serious lapses in other district also. Therefore, the Committee has desired that the matter may be entrusted to the Central Bureau of Investigation (CBI) for thorough inquiry into the matter on the following points in addition to the observations of the Comptroller and Auditor General of India in para 3.23 (*Suspected fraudulent payment of scholarships*) of the Report on Social, General and Economic Sectors (Non-Public Sector Undertakings) for the year ended 31<sup>st</sup> March, 2017:**

1. **Irregularities in the payment of Post Matric Scholarships (PMS) under a Centrally Sponsored Scheme to the Scheduled Castes (SCs) students across the State of Haryana during the period from 2012-13 to 2017-18;**
2. **Whether whole procedure of selection of institutes across the State was reasonable and in conformity with the guidelines issued in this regard;**

3. **Whether the selected institutes had required infrastructures/competence both human, physical and financial;**
4. **What monitoring mechanism was put in place in the system to check any deviation by the institutes in following the guidelines by the selected institutes;**
5. **Circumstances which resulted into payment of scholarship without verification of required documents/ details of beneficiary students;**
6. **As more than one department was involved in these cases, whether allotted duties/responsibilities were properly performed by the designated Nodal Offices, if any; and**
7. **Whether there was any collusion among the officers/officials of various participating departments concerned, Banking institutions and selected institutes etc.**

**The Committee has also desired that a communication, on behalf of the Committee, in this regard be sent to the Chief Secretary to Govt. Haryana alongwith a copy endorsed to the Princiopal Secretary to Govt. Haryana, Welfare of Scheduled Castes and Backward Classes Department at the earliest.**

## ANIMAL HUSBANDRY DEPARTMENT

### [ 41 ] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

#### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50

		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89



29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: Age-wise arrears of Utilisation Certificates**

Sr. No.	Range of delay in number of years	(Rs. in crore)			
		Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

Para already dropped, copy enclosed.

**The Committee has observed the utilization certificates (UCs) for the years 2014-15 and 2015-16 are yet pending and therefore, desired that all outstanding utilization certificates (UCs) be submitted at the earliest and action taken report be submitted to the Committee.**

## SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

### [ 42 ] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

#### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50

		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89

29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: 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	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

Utilization certificate by the department for the year 2013-14 has been sent to Secretary Haryana Vidhan Sabha vide letter No. 19225, dated 11.09.2017 (copy attached) and vide letter no. 19358 dated 13.09.2017 (copy attached) to Accountant General (Audit) Haryana, Chandigarh and The Accountant General (Audit) Haryana, Chandigarh has confirmed the same vide his office letter no. DC-0/2017-18/UC/326 DATED 14.12.2017 addressed to this office.

For the year 2014-15 out of 33 Utilization Certificate, 23 utilization certificates have been sent to the Principal, Accountant General (Audit) Haryana Chandigarh vide this office letter no. 25720, dated 20.12.2017 and vide letter no 3948 dated 12.03.2018 (copy attached). Remaining out of 10, 4 Utilization Certificates have been sent to o/o Principal, Accountant General (Audit) Haryana vide letter no 21185 dated 13.11.2018. List of above 6 Nos. pending Utilization Certificate is enclosed and will be sent shortly to accountant General (Audit) Haryana after necessary compliance.

**The Committee has desired that sincere and pragmatic efforts be made to submit the outstanding utilization certificates (UCs) at the earliest possible and action taken report be submitted to the Committee and the Principal Accountant General, Haryana.**

[ 43 ] **3.5 Misappropriations, losses, defalcations, etc.:**

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

State government reported 98 cases of misappropriation and defalcation involving Government money amounting to Rs.1.41 crore on which final action was pending as of June 2017. 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.

**Appendix 3.5**

(Figures in bracket indicate Rupees in lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	-	1 (6.50)	-	-	-	1 (6.50)
2.	Education	7 (25.02)	2 (0.60)	4 (2.01)	1 (0.57)	1 (0.65)	3 (1.86)	18 (30.71)
3.	Forest	-	-	-	1 (0.80)	-	-	1 (0.80)
4.	Medical	3 (0.00)*	-	1 (0.01)	-	1 (1.50)	2 (11.92)	7 (13.43)
5.	Technical Education	-	-	2 (16.06)	-	-	1 (0.02)	3 (16.08)
6.	Revenue	-	-	-	1 (9.28)	-	-	1 (9.28)
7.	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
8.	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
9.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
10.	Social Justice & Empowerment	1 (0.23)	-	-	-	-	-	1 (0.23)
11.	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
12.	Treasury & Accounts	1 (0.00)*	-	-	-	-	-	1 (0.00)*
13.	Skill Development & Industrial Training	2 (0.40)	-	-	-	-	-	2 (0.40)
14.	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
15.	Development & Panchayats	-	1 (0.00)*	-	-	-	-	1 (0.00)*
16.	Public Health engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17.	Irrigation and Water Resources	-	9	13	4	6	17	49

			(4.73)	(3.52)	(0.48)	(0.25)	(2.07)	(11.05)
18.	Public Works (Buildings & Roads)	-	1 (0.00)*	-	-	-	-	1 (0.00)*
<b>Total</b>		<b>21</b> <b>(54.32)</b>	<b>15</b> <b>(21.44)</b>	<b>22</b> <b>(31.89)</b>	<b>8</b> <b>(14.30)</b>	<b>8</b> <b>(2.40)</b>	<b>24</b> <b>(16.47)</b>	<b>98</b> <b>(140.82)</b>

Say Rs.1.41 crore

\* Nil value is given in cases where amount could not be made available.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriations/loss as emerged from these appendices is summarized in Table 3.3.

**Table 3.3: Profile of misappropriations, losses, defalcations etc.**

Age-profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	21	54.32	Cases pending as of June 2016	105	133.43
5 – 10	15	21.44			
10 – 15	22	31.89	Cases added during the year	17	30.09
15 – 20	08	14.30			
20 – 25	08	2.40			
25 and above	24	16.47	Cases of losses written off during the year	24	22.70
<b>Total</b>	<b>98</b>	<b>140.82</b>	<b>Total pending cases as of June 2017</b>	<b>98</b>	<b>140.82</b>

(Rs. in lakh)

Reasons for pendency of cases are listed in Table 3.4.

**Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations etc.**

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaited departmental and criminal investigation	1	1.61
ii)	Departmental action initiated but not finalized	68	78.61
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	3	1.12
iv)	Awaited orders for recovery or write off	20	37.54
v)	Pending in the courts of law	6	21.94
<b>Total</b>		<b>98</b>	<b>140.82</b>

Out of the total loss cases, 72 percent cases are related to theft of Government money/store. Further, in respect of 69 percent cases of losses, departmental action had not been finalized while 20 percent 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 98 cases of losses due to theft/misappropriation, 77 cases were more than 5 years old, including 24 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also let to non-accountability of the officers/officials at fault.

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

In reply to this para, it is submitted that the pension amounting to Rs. 2.70 lakh of this office, which was stolen from MC/office Rewari, in this regard, the point wise reply as required by Audit is as under:-

1. The MC/Rewari intimated that they had withdrawn money from Bank for disbursement of pension as per requirement.
2. Necessary security arrangement was made for withdrawal money.
3. The theft occurred at night when the chowkidar was present on duty in the M/C Rewari office. The office took departmental action and a charge sheet was issued to the concerned employee (Sh.Ramratan, Clerk, O/o Municipal Corporation, Rewari) under Rule-7. Further, in this matter, after the enquiry he was acquitted of the charges after taking a lenient view by the Deputy Commissioner/Rewari vide order No.2058-59 dated 29-08-2017 (Photocopy enclosed).
4. The F.I.R. No.399 dated 06-10-2013 was lodged on 06-10-2013 at Bharawas Chowki, Rewari (Photocopy enclosed).
5. After this Police caught the accused and further, the Hon'ble Court Chief judicial Magistrate, Rewari had acquitted the accused by extending the benefit of doubt (photocopy of court order in enclosed).
6. This office vide letter No.1836 dated 11.10.2013 with copy of FIR dated 06-10-2013 with copy of FIR dated 06.10.2013 intimated the matter to the Head Quarters.
7. The information regarding theft amounts was sent to Head Quarters and correspondence has been made for writing off the theft amount of Rs.270000/- to DSWO, Rewari vide letter no.8381 dated 13-11-2018(Copy Enclosed).

Keeping in view of the objection raised by the Account General (Audit) with reference to reply point wise by office and in pension scheme i.e. elderly pension/disability pension/widow pension was distributed by cash but now it is deposited in the beneficiaries account through Bank/Post office and there is no possibility of snatching or theft. Hence keeping in view of the position mentioned above the para may be dropped.

Point wise information of this audit para is as under:

That due to Snatching/theft of Rs.2.80 lacs in the O/o DSWO, Kurukshetra. The pension amount of Rs.1,55,000/- and 1,25,600/- which relates to Thanesar Block, Village Hansala and Village Chhiba respectively out of which amount related to vill. Hansala amount to Rs.1.55 lakh had been distributed by the Sarpanch of the said villages. The APR of the same is enclosed herewith. So the para may kindly be dropped.

1. FIR for the snatched amount of village Chibba was lodged on the same day i.e. 05-11-2013.

2. This office received only untraceable report in said case from the police department.
3. Yes, the same was informed to H.Q. vide letter No. 2811 dated 12-11-2013 for village chiba.
4. Yes, reminder from time to time has already been given to the police department.
5. Yes, finally untraceable report in both cases from the police department was received.
6. No role of this office employee in pension distribution so no issue of involvement in this case.
7. Yes, as per point no.7 of this para it is submitted herewith that the matter was brought to the notice of the H.Q. and the same has been brought to the notice of Audit party at the time of Audit.

In this regard it is submitted as record as under:-

1. That office vehicle Jeep No.HR-70-T-0086 (Bolero Model 2010) was parked at MDA campus by the driver as usual on 11.12.2013 at 5:00 P.M. When on 12-12-2013 at 9:00 AM after opening of office, Driver was sent to bring the Jeep but it was found that Jeep was not there. Driver intimated the Officer in District Social Welfare Officer, Rewari.
2. District Social Welfare Officer informed about the theft of the vehicle to the Incharge Police Chowki, Nuh vide his letter No.9325 dated 12-12-2013 of the District Social Welfare Officer, Rewari. (Copy enclosed).
3. Manager, The Oriental Insurance Co. Ltd. Payal Cinema Complex. Delhi Road, Gurgaon was intimated about the theft of the vehicle vide this officer letter No.9328 dated 13-12-2013(Copy enclosed). After getting this information from time to time reminder letter No.9359 and 9360 dated 30-12-2013, letter no.154 dated 08-05-2014, 324 dated 05-06-2014, 568 dated 18-07-2014, 2923 dated 19-01-2017 on Copy of FIR no.897 dated 12-12-2013 of the Manager, The Oriental Insurance Co. Ltd. Payal Cinema Complex. Delhi Road, Gurgaon and Director, Social Justice and Empowerment Department, Haryana, Chandigarh respectively (Copy enclosed).
4. Investigator of M/s Om Associates was appointed by Insurance Company to enquire about the theft of the vehicle and Manager, Oriental Insurance Co. Ltd. Service Centre (DRO-I) Hansiyala Building, 15 Barakhamba Road, New Delhi was informed vide this office letter No.41 dated 7-4-2014 that all the required documents such as Claim Form, Company Statement, RC of Vehicle, 173 Final Report, Double Keys, Copy of FIR and Original insurance policy etc. have been provided to Shri Bharat Bhushan Surveyor of Insurance Co. with the request to settle the Insurance Claim immediately (Copy enclosed). After getting this information from time to time reminder dated 02-11-2018, dated 24-01-



2017, letter no.2967, dated 02-03-2017 and 7005-07 dated 02-11-2017 no copy of this letter was endorsed to Accountant General (Audit) Haryana, Chandigarh and Director, Social Justice and Empowerment Department, Haryana, Chandigarh vide endorsement No.42-43 dated 7-4-2014 for information and further necessary action.

Keeping in view of the above, objections made in Audit para are clarified as under:-

- a. FIR immediately lodged on 12.12.2013 about theft of vehicle.
- b. Information about vehicle theft was sent in time to Insurance Company and Director, Social Justice and Empowerment Department, Haryana, Chandigarh.
- c. Information regarding vehicle theft was sent to Accountant General (Audit), Haryana, Chandigarh vide this office letter Endst. No.42-43 dated 7-4-2014 for information and further necessary action.
- d. This office has also provided copies of all relevant documents and correspondence to Audit Team of Accountant General, Haryana during their audit from 19-6-2017. Hence para may be dropped please.

**The Committee has desired that sincere and pragmatic efforts be made to settle the outstanding case(s) in a time bound manner under intimation of the Committee.**

## SPORTS AND YOUTH AFFAIRS DEPARTMENT

### [ 44 ] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

#### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50

		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89

29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: Age-wise arrears of Utilisation Certificates**

Sr. No.	Range of delay in number of years	(Rs. in crore)			
		Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

For the year 2014-15, only one U.C. has been shown pending in the report. The same has submitted to A.G. Office and necessary certificate in this regard has also been obtained vide its No. VS/1/2018-19/2C dated 24.04.2018 (copy enclosed). Therefore, point no. 1 may be dropped.

Letters to all District Sports and Youth Affairs Officers have been written in respect of pending utilization certificate of 2015-16. Efforts are being made to clear all the utilization Certificate.

**The Committee has desired that sincere and pragmatic efforts be made to submit the outstanding utilization certificates (UCs) at the earliest possible and action taken report be submitted to the Committee and the Principal Accountant General, Haryana.**

## SCHOOL EDUCATION DEPARTMENT

### [ 45 ] 3.5 Misappropriations, losses, defalcations, etc.:

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

State government reported 98 cases of misappropriation and defalcation involving Government money amounting to Rs.1.41 crore on which final action was pending as of June 2017. 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.

#### Appendix 3.5

(Figures in bracket indicate Rupees in lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	-	1 (6.50)	-	-	-	1 (6.50)
2.	Education	7 (25.02)	2 (0.60)	4 (2.01)	1 (0.57)	1 (0.65)	3 (1.86)	18 (30.71)
3.	Forest	-	-	-	1 (0.80)	-	-	1 (0.80)
4.	Medical	3 (0.00)*	-	1 (0.01)	-	1 (1.50)	2 (11.92)	7 (13.43)
5.	Technical Education	-	-	2 (16.06)	-	-	1 (0.02)	3 (16.08)
6.	Revenue	-	-	-	1 (9.28)	-	-	1 (9.28)
7.	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
8.	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
9.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
10.	Social Justice & Empowerment	1 (0.23)	-	-	-	-	-	1 (0.23)
11.	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
12.	Treasury & Accounts	1 (0.00)*	-	-	-	-	-	1 (0.00)*
13.	Skill Development & Industrial Training	2 (0.40)	-	-	-	-	-	2 (0.40)
14.	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
15.	Development & Panchayats	-	1 (0.00)*	-	-	-	-	1 (0.00)*

16.	Public Health engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17.	Irrigation and Water Resources	-	9 (4.73)	13 (3.52)	4 (0.48)	6 (0.25)	17 (2.07)	49 (11.05)
18.	Public Works (Buildings & Roads)	-	1 (0.00)*	-	-	-	-	1 (0.00)*
<b>Total</b>		<b>21</b> <b>(54.32)</b>	<b>15</b> <b>(21.44)</b>	<b>22</b> <b>(31.89)</b>	<b>8</b> <b>(14.30)</b>	<b>8</b> <b>(2.40)</b>	<b>24</b> <b>(16.47)</b>	<b>98</b> <b>(140.82)</b>

Say Rs.1.41 crore

\* Nil value is given in cases where amount could not be made available.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriations/loss as emerged from these appendices is summarized in Table 3.3.

**Table 3.3: Profile of misappropriations, losses, defalcations etc.**

Age-profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	21	54.32	Cases pending as of June 2016	105	133.43
5 – 10	15	21.44			
10 – 15	22	31.89	Cases added during the year	17	30.09
15 – 20	08	14.30			
20 – 25	08	2.40	<b>Total</b>	<b>122</b>	<b>163.52</b>
25 and above	24	16.47	Cases of losses written off during the year	24	22.70
<b>Total</b>	<b>98</b>	<b>140.82</b>	<b>Total pending cases as of June 2017</b>	<b>98</b>	<b>140.82</b>

Reasons for pendency of cases are listed in Table 3.4.

**Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations etc.**

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaited departmental and criminal investigation	1	1.61
ii)	Departmental action initiated but not finalized	68	78.61
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	3	1.12
iv)	Awaited orders for recovery or write off	20	37.54
v)	Pending in the courts of law	6	21.94
<b>Total</b>		<b>98</b>	<b>140.82</b>

Out of the total loss cases, 72 percent cases are related to theft of Government money/store. Further, in respect of 69 percent cases of losses, departmental action had not been finalized while 20 percent 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 98 cases of losses due to theft/misappropriation, 77 cases were more than 5 years old, including 24 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also let to non-accountability of the officers/officials at fault.

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

In this regard it is submitted that total 18 cases of misappropriations, losses and defalcations pertaining to Education Department, involving an amount of Rs. 30.71 lacs, were pointed out in CAG report on State Financial for the year ended 31<sup>st</sup> March, 2017 but there were total number of 19 cases pertaining to this period. Out of these 19 cases 4 cases have been closed in the PAG books after having being dropped by the Public Accounts Committee. Detail of total 19 cases alongwith latest position of 15 number of pending cases is placed as **annexure 'A-II'**.

**Annexure 'A-II'**

Sr. No.	Amount (in Rs.)	Title of the case	Progress/Status
	50000/-	Loss due to theft of computers in GGHS, Devban (Kaithal)	Computer were stolen from GGHS, Devban (Kaithal) and FIR No. 92 dated 27.08.2011 was lodged in Police Station Titram (Kaithal). As per agreement with the CORE COMPANY the loss due to theft of computers will be made good by company itself. The company did not install the new computers in the school and hence the department deducted the worth of the computers stolen from the amount admissible to the company. Thus, department suffered no loss in this case hence the case was sent to the Principal Accountant General, Haryana for closure of the case in their books vide this office memo No. 11/1-2012 A&A (1) dated 04-03-2018 but PAG office raised some objection vide their letter No. ys[jk@gkfu&330@2018&19@797 frukad 09-8-2018A Accordingly DEO Kaithal has been requested to submit the required information in this regard. The information is still awaited. Moreover this case has also been dropped by the PAC in its meeting held on 27.02.2018.
2.	86425.50	Loss due to embezzlement in Govt. High School, Silana (Sonepat)	The matter is related to the embezzlement in High School, Silana (Sonepat) 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. 20/22-2018 A (4) dated 07.7.2018. Further necessary action will be taken after receipt of the inquiry report.
3.	70846/-	Loot of Salary in GHS Rampur Dhillon (Sirsa)	The matter is under process and an inquiry has been entrusted to Joint Director Admn. Vide Office Memo No. 20/22-2018 A (4) dated 07.7.2018. Further necessary action will be taken after receipt of the inquiry report.
4.	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 the 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. 20/22-2018 A (4) dated 07.7.2018. Further necessary action will be taken after receipt of the inquiry report.
5.	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. 20/22-2018 A (4) dated 07.7.2018. Further necessary action will be taken after receipt of the inquiry report.
6.	40347/-	Loss due to theft of the Salary of the Staff in Govt. Middle School,	The matter is under process and an inquiry has been entrusted to Joint Director Admn. Vide Office Memo No. 20/22-2018 AC (4) dated 07.7.2018. Further necessary action will be taken after receipt of the inquiry report.

		Bhaini Kalan (Karnal)	
7.	0	Loss due to theft of Computers in GSSS, Dhankot (Gurugram)	The computers were installed in the schools by the Company. Hence, department suffered no loss by the theft of these computers. On the basis of this fact the Principal Accountant General Haryana is being requested to drop the para.
8.	9500/-	Regarding Mid-day-Meal	It is informed that theft of Mid Day Meal material and utensils in GMS Khijuri, District Rewari on dated 11.9.2006 and 06.4.2007 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 taken in accordance with the decision taken by the Court in this matter.
9.		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 14.9.2018 and subsequent reminder dated 12.12.2018.
10.		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 23.8.2018 and subsequent reminder dated 12.12.2018. Information is still awaited.
11.		Theft in 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 23.8.2018 and subsequent reminder dated 12.12.2018. Information is still awaited.
12.	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 14.9.2018 and subsequent reminder dated 12.12.2018. Information is still awaited.
13.	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 23.7.2018 and subsequent reminder dated 12.12.2018.
14.		Theft of EDUSAT in GSSS, Samalkha (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 14.9.2018 and subsequent reminder dated 12.12.2018. Information is still awaited.
15.		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 14.9.2018 and subsequent reminder dated 12.12.2018. Information is still awaited.
16.	46575/-	Loss due to the loot of the Salary for the months of July, 1991 in Govt. High School, Lukhi (Rewari)	<b>Case has been closed in PAG books vide their Memo No<sup>०</sup> वि.वि.ले. / हानि-185/2018-19/338-42/338 दिनांक 12.06.2018.</b>
17.	57404/-	Loss due to the loot of the Salary for the months of January, 2000 in Govt. High School, Nimli (Bhiwani)	<b>Case has been closed in PAG books vide their Memo No विनियोग एवं वित्त लेखा/हानि-274/2017-18/925-28 कंजमक 22<sup>०४</sup>2017.)</b>
18.	90000/-	Loss due to theft of	<b>Case has been closed in PAG books vide their Memo No<sup>०</sup> वि.वि.ले./</b>



		computers in GSSS, Baspakama (Gurgaon)	हानि-280/2017-18/6 दिनांक 02.04.2018.
19.	21238/-	Loss due to unauthorized drawl of Govt. money in Govt. High School, Birhi Kalan, (Bhiwani)	Para has been dropped and closed in the books of the Principal Accountant General, Haryana vide its letter No <sup>०</sup> विनियोग एवं वित्त लेखा/हानि-66/2015-16/1118-20 दिनांक 01.03.2016.

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

**The Committee has desired that sincere and pragmatic efforts be made to settle the outstanding case(s) in a time bound manner under intimation of the Committee.**

## RURAL DEPARTMENT

### [ 46 ] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

#### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50

		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89

29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: Age-wise arrears of Utilisation Certificates**

Sr. No.	Range of delay in number of years	(Rs. in crore)			
		Total grants paid		Utilisation certificates outstanding	
		Number	Amount	Number	Amount
1	0 – 1	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

Rural Development Department, Haryana submitted the utilization certificate upto 2013-14 under major head 2501-SPRD and department has also received completion certificate from the Principal Accountant General, Haryana, and a copy of the the same is annexed at annexure at A, B, C. The utilization certificate upto 2014-15 & 2015-16 in respect of major head 2501-SPRD has already been send to Principal Accountant General, Haryana. The outstanding utilization certificate for the year 2014-15 in respect of major head 2505-RE is only Rs.147.30 lacs and for the year 2015-16 is only Rs. 9633.692 lacs. As soon as the utilization certificate received from concerned DRDAs the same will be sent to the Principal Accountant General, Haryana.

**The Committee has desired that sincere and pragmatic efforts be made to submit the outstanding utilization certificates (UCs) at the earliest possible and action taken report be submitted to the Committee and the Principal Accountant General, Haryana.**

## SCIENCE AND TECHNOLOGY DEPARTMENT

### [ 47 ] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

#### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50

		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89

29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: 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	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

Details of Utilization certificate due, received and outstanding as on 31<sup>st</sup> March 2017:

Sr. No.	Name of the Department	Year	UC's Shown Outstanding Item No.	UC's Shown Outstanding Amount	Reply
16	Other Scientific Research	2012-13	1	10.50 lacs	As per PAG letter No.DC. 2/13-14/UCs/3425/1545 dated 12.9.2016, only one UC amounting to Rs.10.50 crore is pending for the financial year 2012-13. This amount was released to Haryana State Council for Science and Technology for District innovation Fund.  As per letter of Haryana Vidhan Sabha bearing No.HVS/PAC/82/2016/465 dated 03.01.2017, this para has been kept pending. The latest position of this para is as under:-  PrincipalsSECRETARY Science & Technology Department had written Do letters on 04.10.2016 to all the Deputy Commissioners vide which they were directed to submit audited actual expenditure statement alongwith actual outcomes of each project financed under the DIF scheme before October 31, 2016 positively, failing which the matter will be brought to the notice of the Chief Secretary for appropriate action.
		2013-14	1	10.50 lacs	

				<p>After the approval of Hon'ble Minister Science and Technology Department, Special Secretary Science and Technology Department had issued letters to all Deputy commissioners on 13.01.2017 vide which they were intimated that the matter regarding unutilized amount under the scheme DIF is pending before the PAC of the Haryana Vidhan Sabha. They were directed to return the unspent amount alongwith upto date interest earned on the grant under the scheme DIF through RTGS/NEFT within 15 days under intimation to this office.</p> <p>After taking the approval of Hon'ble Minister, Science and Technoogy Department and Hon'ble C.M. Haryana, Special Secretary Science and Technology Department had written to all Head of Departments/Boards Corporations in the State of Haryana, all Deputy Commissioners in the State of Haryana and all Vice Chancellors of the State Universities on 15.2.2017 with a request to submit innovative projects proposal upto Rs.10.00 crores in the prescribed format to this office latest by 31.3.2017. In response to this office letter dated 13.1.2017 district Kurukshetra has refunded an amount of Rs.75,25,234/- through RTGS in the account of HSCST on dated 03.02.2017. District Kurukshetra has been requested to submit the statement of account duly signed by Deputy Commissioner and accounts officer within 7 days. Since no response has been received from the remaining 20 Deputy Commissioners, Special Secretary, Science &amp;</p> <p>Technology department has issued a reminder to these districts on 13.02.2017. in response to this office reminder dated 13.02.2017, three districts i.e. Rewari, Yamuna Nagar and Panipat have refunded an amount of Rs.1,17,80,893/-, Rs.70,21,495.48/- and Rs.20,00,000/- through RTGS in accounts of HSCST on 23.02.17, 28.02.2017 and 01.03.2017 respectively. Since no response was received from 17 districts, 2<sup>nd</sup> reminder was issued to these districts on 17.03.2017. Districts Rewari and Yamuna Nagar have been requested to submit the statement of accounts duly certified by deputy Commissioner and Accounts officer to this office within 7 days on 17.03.2017. District Panipat was requested to return the remaining amount alongwith upto date interest earned on the grant to this office without any further delay on 17.3.2017. a reminder has also been issued to district Kurushetra to submit the statement of accounts duly signed by DC and AO on 17.03.2017. Further five districts i.e. Gurugram, Bhiwani, Palwal, Mewat at Nuh and Faridabad have refunded an amount of Rs.79,42,783/-, Rs.50,00,000/-, Rs.56,41,712/-, Rs.22,49,919/- and Rs.16,49,666/- through RTGS in the accounts of HSCST on 20.03.2017, 22,03,2017, 24.03,2017, 31.03.2017 and</p>
--	--	--	--	---



				<p>31.03.2017 respectively.</p> <p>Ten more districts i.e. Faridabad, Panchkula, Fatehabad, Jhajjar, Rohtak, Kaithal, Mahendergarh at Narnaul, Karnal, Sirsa and Hisar have refunded an amount of Rs.19511/-, Rs.4,67,627, Rs.49,67,829/-, Rs.59,94,434.54/-, Rs.50,99,269, Rs.74,21,878/- Rs.384093/-, Rs.25,48,362/-, Rs.66,43,780/- and Rs.74,09,178/- through RTGS in the account of HSCST ON 31.03.2017, 31.03.2017,02.05.2017,03.05.2017, 05.05.2017, 03.05.2017, 19.06.2017, 11.07.2017, 11.07.2017 AND 21.07.2017 respectively. A reminder has been issued to twelve districts with a request to refund the unspent amount alongwith upto date interest and seven districts to submit the statement of accounts on 19.04.2017. A letter was also sent to the DC Bhiwani to refund the interest amount and submit the UC in format. Once again a reminder has been issued to seven districts for refund the unspent amount and three districts to refund the balance amount of this scheme on 14.06.2017. A letter has also been sent to the DC Sirsa with a request to refund the unspent amount alongwith upto date interest on 03.07.2017. A DO letter from worthy PS S &amp; T has also been issued to eleven DC's on 07.07.2017 to refund the unspent amount alongwith upto date interest within three days.</p> <p>Further four districts i.e. Faridabad, Sonipat, Bhiwani and Ambala have refunded an amount of Rs.10,625/- Rs.70,70,000/-, Rs.53,55,000/- and Rs.50,000/- through RTGS in the accounts of HSCST on 17.08.2017, 09.10.2017, 13.10.2017 and 25.10.2017 respectively.</p> <p>Finance Department Haryana vide its advise No.1/102/2017-2FDIII/33728 dated 15.03.2018 communicated to refund the unspent funds (including interest of District Innovation Fund (DIFF) grant in the receipt head of the Department which is under process. Accordingly, seven more districts i.e. Ambala, Karnal, Mahendergarh at namaul, Mewat at Nuh, Panchkula, Panipat and Sonipat have been requested to refund the DIF fund alongwith interest on dated 20.03.2018 and district Jind on 30.3.2018. An amo8nt of Rs.14,13,07,973/- (Rs.74,28000+900,00,000+4,38,79,973) has already been refunded in the State Government account on dated 27.10.2016 and 24.04.2018 respectively.</p> <p>Two letters dated 08.05.2018 were also sent to the Chief Scientist, HARSAC for provide the UC's of DIF grant amounting to Rs.74,40,000/- and Rs.58,00,000/-. Further eight more districts i.e. Ambala, Jind, Sonipat, Panipat, Panchkula, Mewat at Nuh, Mahendergarh at narnaul and Karnal have been requested to refund the DIF fund alongwith interest on dated 10.05.2018 and</p>
--	--	--	--	--

					<p>13.06.2018. Further a DO letter from Additional Chief Secretary to Government Haryana, Science &amp; Technology Department was also sent to the DC's of these eight districts on 15.06.2018 with the direction to return the unspent amount alongwith interest by 18.06.2018. After this Kamal and Jind district have refunded the amount of Rs.22,20,000/- and 54,50,000 on dated 12.06.2018 and 18.06.2018 respectively. The balance amount pending with these seven districts is Rs.1,97,97,092/- plus interest. Further two letters No.976 and 978 dated 27.06.2018 and 29.06.2018 have been issued to the Chief Scientist, HARSAC and Skill Development and Industrial Training Department Haryana for intimating the status of the project and refund the unspent amount of DIF fund respectively. Further DO letter from Director, Science &amp; Technology department, Haryana was written to Deputy Commissioner of seven districts i.e. Sonipat, Panipat, Ambala, Karnal, Mahendergarh, Mewat and Panchkula on dated 20.09.2018 with a request to refund unspent amount alongwith interest under District Innovation Fund scheme.</p> <p>Further two letters No.1420 and 1418 dated 01.10.2018 have been issued to the Chief Scientist, HARSAC and Skill Development and Industrial Training Department Haryana for intimating the status of the project and refund the unspent amount of DIF fund respectively (Annexure-I). Two districts i.e. Mewat and Ambala has refunded an amount of Rs.1351.50/- and Rs.4,47,916/- through letter dated 26.11.2018 and 29.10.2018 respectively (Annexure-II). Six districts i.e. Mohendergarh, Panchkula, Panipat, Mewat, Sonipat and Karnal have been requested to refund the balance amount of DIF fund on dated 27.11.2018 (Annexure-III). The reminders have been issued to the Chief Scientist, HARSAC and Skill Development and Industrial Training Department Haryana with a request to submit the utilization certificates immediately or refund the unspent amount of DIF fund through letters No.1668 and 1669 dated 27.11.2018 (Annexure-IV). Three districts i.e. Panipat, Mewat and Panchkula has also sent the utilization certificates of Rs.30,00,000/- Rs.27,48,729.50/- and Rs.31,18,000/- respectively (Annexure-V).</p>
--	--	--	--	--	--

Details of Utilization Certificates due, received and outstanding as on 31<sup>st</sup> March, 2017:

Sr. No.	Name of the Department	Year	UC's Shown Outstanding Item No.	UC's Shown Outstanding Amount	Reply
16.	Other Scientific Research	2015-16	11	9.60 Crores	As far as Utilization Certificates of 2015-16 is concerned it is submitted that at present eight items to the tune of Rs.829.74 lakhs is pending. The details of remaining utilization certificates

					are enclosed at Annexure-VI. Further, strenuous efforts are being made to collect the pending utilization certificates.
--	--	--	--	--	---

**The Committee has desired that sincere and pragmatic efforts be made to submit the outstanding utilization certificates (UCs) at the earliest possible and action taken report be submitted to the Committee and the Principal Accountant General, Haryana.**

## ENVIRONMENT DEPARTMENT

### [ 48 ] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

#### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50

		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89

29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: 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	7,182	5,930.34
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

Sr. No.	Para No.	Detail of Para	Replies																																				
19	Para 3.1 (Appendix 3.1)	<p>Delay in furnishing Utilization Certificates:</p> <p>Rule 8.14 of Punjab Financial Rules, as applicable to Haryana, 31 provide that utilization certificate (UCs) for the grants provided for specific purposes, should be obtained by Departmental Officers from the guaranties. After verification, there should be forwarded to the Accountant General (A &amp; E) within a reasonable time unless the sanctioning authority fixes a specific time limit. However, of the 14,870 UC's due for submission in respect of grants and loans aggregating Rs. 18,543.19 crores, 1,879 UC's for the aggregate amount of Rs.9,062.62 crores were in arrears. The Department - wise break up of UCs due received and outstanding as on 31<sup>st</sup> March 2017 are given in Appendix 3.1. The age-wise delays in submission of UCs is summarized in table 3.1 :-</p> <table border="1" data-bbox="284 1624 821 1803"> <thead> <tr> <th>Sr no.</th> <th>Name of Department</th> <th>Year</th> <th>Total Grant Paid (in Lac)</th> <th>Utilization Received</th> <th>Not Utilized</th> <th>Utilization Certificate</th> </tr> </thead> <tbody> <tr> <td>19</td> <td>Environment &amp; Climate Change</td> <td>2012-13</td> <td>Rs.121.50</td> <td>26.00</td> <td>-----</td> <td>95.50</td> </tr> </tbody> </table>	Sr no.	Name of Department	Year	Total Grant Paid (in Lac)	Utilization Received	Not Utilized	Utilization Certificate	19	Environment & Climate Change	2012-13	Rs.121.50	26.00	-----	95.50	<p>The Utilization Certificate for Rs. 121.50 Lakh has been submitted to the Principal General, Haryana.</p> <table border="1" data-bbox="837 1321 1452 1500"> <thead> <tr> <th>Sr. No.</th> <th>Name of Deptt.</th> <th>Year</th> <th>Total Grant Paid (in Lacs)</th> <th>Utilization Received and Submitted</th> <th>Not Utilized</th> <th>Utilization Certificate Still awaited</th> </tr> </thead> <tbody> <tr> <td></td> <td>Environment &amp; Climate Change</td> <td>2012-13</td> <td>Rs.121.50</td> <td>121.50</td> <td>-----</td> <td>Nil</td> </tr> </tbody> </table> <p>Scheme wise Present position for the year 2013-13 is as under:</p> <p>vi. Present position is as under:-</p> <table border="1" data-bbox="837 1601 1428 1848"> <thead> <tr> <th>Name of Scheme</th> <th>Total Grant Paid</th> <th>Utilization Submitted</th> <th>Utilization Certificate still awaited (amount in Lakhs)</th> </tr> </thead> <tbody> <tr> <td>Eco-Club</td> <td>80.00</td> <td>The UCs of Rs.76.25 Lakh already submitted to PAG and Rs.375 lakh received</td> <td>-----</td> </tr> </tbody> </table>	Sr. No.	Name of Deptt.	Year	Total Grant Paid (in Lacs)	Utilization Received and Submitted	Not Utilized	Utilization Certificate Still awaited		Environment & Climate Change	2012-13	Rs.121.50	121.50	-----	Nil	Name of Scheme	Total Grant Paid	Utilization Submitted	Utilization Certificate still awaited (amount in Lakhs)	Eco-Club	80.00	The UCs of Rs.76.25 Lakh already submitted to PAG and Rs.375 lakh received	-----
Sr no.	Name of Department	Year	Total Grant Paid (in Lac)	Utilization Received	Not Utilized	Utilization Certificate																																	
19	Environment & Climate Change	2012-13	Rs.121.50	26.00	-----	95.50																																	
Sr. No.	Name of Deptt.	Year	Total Grant Paid (in Lacs)	Utilization Received and Submitted	Not Utilized	Utilization Certificate Still awaited																																	
	Environment & Climate Change	2012-13	Rs.121.50	121.50	-----	Nil																																	
Name of Scheme	Total Grant Paid	Utilization Submitted	Utilization Certificate still awaited (amount in Lakhs)																																				
Eco-Club	80.00	The UCs of Rs.76.25 Lakh already submitted to PAG and Rs.375 lakh received	-----																																				

										back from HSPCB and deposited vide GRN. No.0036661919 dated 14.06.2018				
										Environment Training Education Awareness Programme	10.00	The UCs of Rs.2.00 Lakh already submitted to PAG and Rs.8.00 lakh received back deposited vide GRN No.0035770267 dated 22.05.2018	-----	
										Haryana Bio-Diversity Board	18.50	18.50 UC's submitted	-----	
										Recycle Facility of CFL/FTLS	5.00	5.00 lakh Received Back from HSPCB Deposited vide GRN No.21939383 dated 05.12.2016	-----	
										Common Bio-Medical Waste Management	8.00	8.00 Received. Back from HSPCB Deposited vide GRN No.0029331905 dated 17.07.2017	-----	
										<b>Total</b>	<b>121.50</b>	<b>121.50</b>		
<b>Sr. No.</b>	<b>Para No.</b>	<b>Detail of Para</b>							<b>Replies</b>					
19	Para 3.1 (Appendix-3.1)	<b>Sr no.</b>	<b>Name of Department</b>	<b>Year</b>	<b>Total Grant Paid (in Lac)</b>	<b>Utilization Received</b>	<b>Not Utilized</b>	<b>Utilization Certificate</b>	In this connection, it is submitted that Rs.117.00 Lakh were received in the Environment Department for the different schemes and Utilization Certificates for Rs.1.17 lakhs has been submitted to the Principal Accountant General, Haryana.					
		19	Environment & Climate Change	2013-14	Rs.117.00	22.00	-----	95.50	<b>Sr. No.</b>	<b>Name of Deptt.</b>	<b>Year</b>	<b>Total Grant paid ( in Lakhs)</b>	<b>Utilization Received and submitted</b>	<b>Not Utilized</b>
										Ecology & Environment	2013-14	117.00	117.00	
									Scheme wise Present position for the year 2013-14 is as under:-					
									<b>Name of Scheme</b>	<b>Total Grant paid</b>	<b>Utilization submitted</b>	<b>Utilization Certificate</b>		
									Eco-Club	70.00	70.00 UC's submitted to	-----		





									<table border="1"> <tr> <td>Municipal Effluent</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>Environment Impact Assessment Development Projects</td> <td>10.00</td> <td>The UC's of Rs.7.50 Submitted to PAG</td> <td></td> <td></td> <td></td> <td>Rs.2.50 not released UC will be submitted after released the amount</td> </tr> <tr> <td>Common Bio-Medical Waste Management</td> <td>12.00</td> <td>Rs.12.00 deposited vide GRN No.25424196 dated 10.03.2017</td> <td></td> <td></td> <td></td> <td>-----</td> </tr> <tr> <td>Promotion of Common Effluent Treatment plant in Haryana</td> <td>6.00</td> <td>The UC of Rs.6.00 lakhs received in this office and sent to Account General vide this office letter no.DEH/2018/842 dated 29.06.20118.</td> <td></td> <td></td> <td></td> <td>-----</td> </tr> <tr> <td><b>Total</b></td> <td><b>217.00</b></td> <td><b>214.50</b></td> <td></td> <td></td> <td></td> <td><b>2.50</b></td> </tr> </table>	Municipal Effluent							Environment Impact Assessment Development Projects	10.00	The UC's of Rs.7.50 Submitted to PAG				Rs.2.50 not released UC will be submitted after released the amount	Common Bio-Medical Waste Management	12.00	Rs.12.00 deposited vide GRN No.25424196 dated 10.03.2017				-----	Promotion of Common Effluent Treatment plant in Haryana	6.00	The UC of Rs.6.00 lakhs received in this office and sent to Account General vide this office letter no.DEH/2018/842 dated 29.06.20118.				-----	<b>Total</b>	<b>217.00</b>	<b>214.50</b>				<b>2.50</b>
Municipal Effluent																																												
Environment Impact Assessment Development Projects	10.00	The UC's of Rs.7.50 Submitted to PAG				Rs.2.50 not released UC will be submitted after released the amount																																						
Common Bio-Medical Waste Management	12.00	Rs.12.00 deposited vide GRN No.25424196 dated 10.03.2017				-----																																						
Promotion of Common Effluent Treatment plant in Haryana	6.00	The UC of Rs.6.00 lakhs received in this office and sent to Account General vide this office letter no.DEH/2018/842 dated 29.06.20118.				-----																																						
<b>Total</b>	<b>217.00</b>	<b>214.50</b>				<b>2.50</b>																																						
									<p>In this connection, it is submitted that Rs.215.00 Lakh were received in the Environment Department for the different scheme out of which UC's of Rs.40.00 lakhs has already submitted to the Accountant General Haryana. The details of pending UCs of Rs.175.00 lakhs are as under:-</p> <ol style="list-style-type: none"> <li><b>Rs.100.00 Lakhs were released to the HSPCB for two items:</b> Rs.100.00 lakhs was 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 Accountant General Haryana vide this office letter no.DEH/2018/1433 dated 16.08.2018 and balance funds of Rs.942500/- and 287500 has been deposited in receipt head of department vide GRN No.0037699449 date 14.08.2018 GRN No.0037946195 dated 27.08.2018.</li> <li>Rs.20.00 Lakhs were received fro the scheme of Environment Training Education Awareness programme out which 10.00 were released to the HSPCB. Rs.5.00 lakhs released to the HIRD, Nilokheri and Rs.5.00 lakhs retain in the climate Change account for organizing the days related to Environment, Department. Out of Rs.10.00 lakhs HSPCB has utilized the amount of Rs.158493/- submitted to the Accountant General 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 and Rs.5.00 lakhs already received back from HIRD deposited vide GRN No.0019430618 dated 10.06.2016 and Rs.5.00 lakh retain in the Climate Change account also deposited vide GRN No.0040404896 dated 19.09.2018</li> <li>Rs.15.00 Lakhs of scheme of Hazardous Waste Solid Waste management were released to the M.C. Ateli of Rs.5.00 lakh, Rs.5.00 lakh to the the MC Uklana and Rs.5.00 lakh to the M.C. Barara. The utilization certificates of Rs.15.00 lakh are still awaited .</li> <li>The amount of Rs.30.00 lakh of scheme of Sewage Treatment plants in Haryana were released to the Haryana Urban Development Authority for establishment of STP. The Utilization Certificate of Rs.30.00 lakh received and submitted to the Accountant General Haryana vide this office letter no.DEH/2016/958 dated 31.05.2017</li> <li>The amount of Rs.10.00 lakh of scheme of Common Effluent treatment plant was released Haryana Urban Development Authority. The utilization certificates of Rs.10.00 lakh are still awaited.</li> </ol> <p>The Present position is as under:-</p>																																			
									<table border="1"> <thead> <tr> <th>Sr No.</th> <th>Name of Department</th> <th>Year</th> <th>Total Grant Paid (in Lac)</th> <th>Utilization Received</th> <th>Not Utilized</th> <th>Utilization Certificate</th> </tr> </thead> <tbody> <tr> <td>19</td> <td>Environment &amp; Climate Change</td> <td>2015-16</td> <td>Rs.215.00</td> <td>40.00</td> <td>-----</td> <td>175.00</td> </tr> </tbody> </table>	Sr No.	Name of Department	Year	Total Grant Paid (in Lac)	Utilization Received	Not Utilized	Utilization Certificate	19	Environment & Climate Change	2015-16	Rs.215.00	40.00	-----	175.00																					
Sr No.	Name of Department	Year	Total Grant Paid (in Lac)	Utilization Received	Not Utilized	Utilization Certificate																																						
19	Environment & Climate Change	2015-16	Rs.215.00	40.00	-----	175.00																																						

Name of Scheme	Total Grant paid	Utilization submitted	Utilization Certificate
Eco-Club	100.00	The Utilization certificate of Rs.87.70 lakhs has been received on 01.08.2018 and submitted to the Accountant General Haryana vide this office letter no.DEH/2018 /1433 dated 16.08.2018 and balance funds of Rs.942500/- and 287500 has been deposited in receipt head of department vide GRN No.0037699449 date 14.08.2018 and GRN No.0037946195 dated 27.08.2018	----
Environment Training Education Awareness Programme	20.00	Rs.10.00 lakhs was Released to the HSPCB out of Which Rs.158493/- has been utilized by the HSPCB and 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 retain in the Climate Change account also deposited vide GRN No.0040404896 dated 19.09.2018.	----
Haryana Bio-Diversity Board	40.00	The UCs of Rs.40.00 lakhs submitted to Accountant General, Haryana	----
Sewage Treatment Plant in Haryana	30.00	The UC's of Rs.30.00 lakhs submitted to the Accountant General, Haryana	----
Hazardous Waste Solid Waste Management and Municipal Effluent	15.00	Utilization Certificate awaited from the M.C. Ateli of Rs.5.00 lakh from M.C. Uklana and Rs.5.00 lakh from M.C. Barara. The utilization certificate of Rs.15.00 lakh are still awaited.	15.00
Promotion of Common Effluent Treatment plant in Haryana	10.00	The UC of Rs.10.00 lakhs are awaited from Haryana Sehari Vikas Pradhikaran	10.00
<b>Total</b>	<b>215.00</b>	<b>190.00</b>	<b>25.00</b>

**The Committee has desired that sincere and pragmatic efforts be made to submit the outstanding utilization certificates (UCs) at the earliest possible and action taken report be submitted to the Committee and the Principal Accountant General, Haryana.**

## ART AND CULTURE DEPARTMENT

### [ 49 ] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant General (A&E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 14,780 UCs due for submission in respect of grants and loans aggregating Rs.18,543.19 crore, 1,879 UCs for an aggregate amount of Rs.9,062.62 crore were in arrear. The department-wise break-up of UCs due, received and outstanding as on 31 March, 2017 is given in Appendix 3.1.

#### Appendix 3.1

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)	2011-12	13	6.77	2	0.02	0	0.00	2	0.02
		2012-13	32	10.74	2	0.01	0	0.00	2	0.01
		2013-14	49	20.04	6	8.47	3	4.69	3	3.78
		2014-15	184	39.39	12	12.92	5	2.91	7	10.01
		2015-16	28	31.02	28	31.02	7	3.65	21	27.36
2	Police (2055)	2014-15	4	68.00	4	68.00	3	48.00	1	20.00
		2015-16	3	65.17	3	65.17	2	35.33	1	29.84
3	Forestry & Wildlife (2406)	2015-16	1	2.89	1	2.89	0	0.00	1	2.89
4	Animal Husbandry (2403)	2014-15	18	81.55	6	2.12	3	2.00	3	0.12
		2015-16	43	82.77	43	82.77	13	70.86	30	11.91
5	Non conventional source of energy (2810)	2015-16	5	1.21	5	1.21	2	1.15	3	0.06
6.	Social security and welfare(2235)	2013-14	15	10.75	1	3.49	0	0.00	1	3.49
		2014-15	33	43.71	23	30.12	13	14.07	10	16.06
		2015-16	355	50.55	355	50.55	311	29.12	44	21.43
7	Sports and youth services(2204)	2014-15	349	61.91	57	9.14	56	9.01	1	0.13
		2015-16	130	124.02	130	124.02	46	79.87	84	44.15
8	General Education (2202)	2013-14	150	677.49	1	2.69	0	0.00	1	2.69
		2014-15	739	1,382.54	13	33.73	5	32.72	8	1.01
		2015-16	1063	1,542.62	1,063	1,542.62	1,003	760.36	60	782.26
9	Rural Development (2505 & 2515)	2008-09	69	412.16	2	0.40	0	0.00	2	0.40
		2009-10	68	366.26	11	98.90	1	80.00	10	18.90
		2010-11	48	267.83	13	51.58	0	0.00	13	51.58
		2011-12	442	808.23	109	315.83	5	13.57	104	302.26
		2012-13	401	961.88	231	501.61	89	175.11	142	326.50

		2013-14	410	1,353.50	215	788.37	37	142.76	178	645.61
		2014-15	4,036	1,525.02	370	1,218.53	154	381.72	216	836.81
		2015-16	3893	1,547.46	3,893	1,547.46	3517	292.82	376	1,254.64
10	Special Programme & Rural Development (2501)	2014-15	79	52.04	2	8.34	0	0.00	2	8.34
		2015-16	103	64.19	103	64.19	40	10.19	63	54.00
11	Urban Development (2217)	2011-12	64	894.67	4	12.53	2	2.66	2	9.87
		2012-13	96	1,274.01	53	868.22	6	7.96	47	860.26
		2013-14	73	1,120.80	48	1,004.01	4	43.31	44	960.70
		2014-15	87	1,115.43	74	988.64	1	30.00	73	958.64
		2015-16	122	1,478.70	122	1,478.70	10	58.50	112	1,420.20
12	Co-operation (2425)	2015-16	18	108.12	18	108.12	17	106.51	1	1.61
13	Crop Husbandry (2401)	2015-16	7	130.73	7	130.73	5	109.07	2	21.66
14	Village and small Scale Industries (2851)	2015-16	17	24.67	17	24.67	16	24.51	1	0.16
15	Fisheries(2405)	2014-15	42	2.16	5	0.09	0	0.00	5	0.09
		2015-16	64	3.89	64	3.89	35	2.94	29	0.95
16	Other Scientific Research (3425)	2012-13	28	17.41	1	10.50	0	0.00	1	10.50
		2013-14	23	18.11	1	10.50	0	0.00	1	10.50
		2015-16	52	21.94	52	21.94	41	12.34	11	9.60
17	Information and Publicity (2220)	2014-15	23	15.89	16	12.26	9	7.62	7	4.64
		2015-16	42	9.08	42	9.08	9	1.73	33	7.35
18	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	3	0.26	3	0.96
		2013-14	5	1.17	5	1.17	1	0.22	4	0.95
		2014-15	12	2.17	12	2.17	2	0.39	10	1.78
		2015-16	8	2.15	8	2.15	1	0.40	7	1.75
19	Parliament/State/UT Legislature (2011)	2015-16	1	0.35	1	0.35	0	0.00	1	0.35
20	Other Social Services(2250)	2015-16	2	1.16	2	1.16	0	0.00	2	1.16
21	Food, Storage and Warehousing (2408)	2015-16	1	0.43	1	0.43	0	0.00	1	0.43
22	Soil and Water conservation (2402)	2015-16	5	0.57	5	0.57	0	0.00	5	0.57
23	Welfare of SC,ST,OBC and Minorities (2225)	2015-16	1119	74.42	1,119	74.42	1,108	73.14	11	1.28
24	Civil Aviation (3053)	2015-16	4	0.40	4	0.40	2	0.11	2	0.29
25	Art and Culture (2205)	2015-16	7	3.51	7	3.51	1	0.17	6	3.34
26	Command Area Development (2705)	2015-16	21	212.59	21	212.59	6	110.51	15	102.08
27	Family Welfare (2211)	2015-16	17	0.69	17	0.69	6	0.12	11	0.57
28	Agriculture Research & Education (2415)	2015-16	11	318.67	11	318.67	6	145.78	5	172.89

29	Labour & Employment (2230)	2015-16	12	18.15	12	18.15	0	0.00	12	18.15
30	Civil Supplies (3456)	2015-16	28	8.22	28	8.22	2	5.14	26	3.08
<b>Total</b>			<b>14,780</b>	<b>18,543.19</b>	<b>8,487</b>	<b>11,995.92</b>	<b>6608</b>	<b>2,933.30</b>	<b>1,879</b>	<b>9,062.62</b>

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

**Table 3.1: 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	7,182	5,930.34	976	3,996.00
2	2 – 4	6,894	9,856.93	770	4,683.60
3	5 – 8	704	2,755.92	133	383.02
<b>Total</b>		<b>14,780</b>	<b>18543.19</b>	<b>1,879</b>	<b>9,062.62</b>

Table 3.1 shows that out of 1,879 outstanding UCs, 903 UCs (48 percent) were in arrear for the grants released during the period between 2008-09 and 2014-15 i.e. for a period of two to eight years. Analysis of Appendix 3.1 shows that out of total 1,879 outstanding UCs, 1,041 UCs (55 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

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

All Utilization certificates related this para have been submitted. Principal Accountant General vide their letter No. 368 dated 02.07.2018 has confirmed that Utilization certificates in respect of the para for the year ended 31.03.2016 are not pending. It is requested to drop this para (Copy enclosed).

Grant-in-Aid of Rs.3.01 Crore was given to Haryana Saraswati Heritage Development Board against voucher dated 01.02.2016. Utilization certificates of Rs.20.23 lac has been received from this board. Efforts are being made to collect the "Utilization certificates alongwith reasons not to spend" the Grant-in-Aid, enclosed).

**The Committee has desired that sincere and pragmatic efforts be made to submit the outstanding utilization certificates (UCs) at the earliest possible and action taken report be submitted to the Committee and the Principal Accountant General, Haryana.**

## IRRIGATION DEPARTMENT

### [ 50 ] 3.5 Misappropriations, losses, defalcations, etc.:

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

State government reported 98 cases of misappropriation and defalcation involving Government money amounting to Rs.1.41 crore on which final action was pending as of June 2017. 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.

#### Appendix 3.5

(Figures in bracket indicate Rupees in lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	-	1 (6.50)	-	-	-	1 (6.50)
2.	Education	7 (25.02)	2 (0.60)	4 (2.01)	1 (0.57)	1 (0.65)	3 (1.86)	18 (30.71)
3.	Forest	-	-	-	1 (0.80)	-	-	1 (0.80)
4.	Medical	3 (0.00)*	-	1 (0.01)	-	1 (1.50)	2 (11.92)	7 (13.43)
5.	Technical Education	-	-	2 (16.06)	-	-	1 (0.02)	3 (16.08)
6.	Revenue	-	-	-	1 (9.28)	-	-	1 (9.28)
7.	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
8.	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
9.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
10.	Social Justice & Empowerment	1 (0.23)	-	-	-	-	-	1 (0.23)
11.	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
12.	Treasury & Accounts	1 (0.00)*	-	-	-	-	-	1 (0.00)*
13.	Skill Development & Industrial Training	2 (0.40)	-	-	-	-	-	2 (0.40)
14.	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
15.	Development & Panchayats	-	1 (0.00)*	-	-	-	-	1 (0.00)*

16.	Public Health engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17.	Irrigation and Water Resources	-	9 (4.73)	13 (3.52)	4 (0.48)	6 (0.25)	17 (2.07)	49 (11.05)
18.	Public Works (Buildings & Roads)	-	1 (0.00)*	-	-	-	-	1 (0.00)*
<b>Total</b>		<b>21</b> <b>(54.32)</b>	<b>15</b> <b>(21.44)</b>	<b>22</b> <b>(31.89)</b>	<b>8</b> <b>(14.30)</b>	<b>8</b> <b>(2.40)</b>	<b>24</b> <b>(16.47)</b>	<b>98</b> <b>(140.82)</b>

Say Rs.1.41 crore

\* Nil value is given in cases where amount could not be made available.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriations/loss as emerged from these appendices is summarized in Table 3.3.

**Table 3.3: Profile of misappropriations, losses, defalcations etc.**

Age-profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	21	54.32	Cases pending as of June 2016	105	133.43
5 – 10	15	21.44			
10 – 15	22	31.89	Cases added during the year	17	30.09
15 – 20	08	14.30			
20 – 25	08	2.40	<b>Total</b>	<b>122</b>	<b>163.52</b>
25 and above	24	16.47	Cases of losses written off during the year	24	22.70
<b>Total</b>	<b>98</b>	<b>140.82</b>	<b>Total pending cases as of June 2017</b>	<b>98</b>	<b>140.82</b>

Reasons for pendency of cases are listed in Table 3.4.

**Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations etc.**

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaited departmental and criminal investigation	1	1.61
ii)	Departmental action initiated but not finalized	68	78.61
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	3	1.12
iv)	Awaited orders for recovery or write off	20	37.54
v)	Pending in the courts of law	6	21.94
<b>Total</b>		<b>98</b>	<b>140.82</b>

Out of the total loss cases, 72 percent cases are related to theft of Government money/store. Further, in respect of 69 percent cases of losses, departmental action had not been finalized while 20 percent 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 98 cases of losses due to theft/misappropriation, 77 cases were more than 5 years old, including 24 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also let to non-accountability of the officers/officials at fault.

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

Out of the 98 No. pending cases amounting to Rs. 140.82 lacs, 49 No. cases of Misappropriation & defalcations amounting to Rs. 11.05 lacs relate to the Irrigation Department, Haryana. The department has taken final action on 22 No. cases amounting to Rs. 4.08 lacs tabulated as under:-

Total cases and amount		No. of cases in which recovery made		No. of cases in which sanction to write off has been issued		Total settled cases and amount		Outstanding cases and amount	
Case	Amount (In lacs)	Out of 12 Nos. cases	Amount (In lacs)	Out of 37 No. cases	Amount (In lacs)	Out of 49 Nos. cases	Amount (In lacs)	27 Nos. cases	Amount (In lacs)
49	11.05	7	0.23	15	3.85	22	4.08	(5+22)	6.97

Now 6 Nos cases two for loss & four for theft has been reconciled with Principal accountant General (Audit), Haryana vide D.O. No. Es-II/WM/Loss & theft/2018-19/846, dated 05.09.2018 and ES-II/Loss & theft/2018-19/1392, dated 15.01.2019 (copy enclosed) tabulated as under:-

Total cases and amount		No. of cases in which recovery made		No. of cases in which sanction to write off has been issued		Total settled cases and amount		Outstanding cases and amount	
Case	Amount (In lacs)	Out of 5 Nos. cases	Amount (In lacs)	Out of 22 No. cases	Amount (In lacs)	Out of 27 Nos. cases	Amount (In lacs)	21 Nos. cases	Amount (In lacs)
27	6.97	2	0.10	4	4.56	6	4.66	3+18	2.31

Efforts are being made to settled above 21 No. cases amounting to Rs. 2.31 lacs at the earliest please.

Hence, the para may kindly be dropped.

**The Committee has desired that sincere and pragmatic efforts be made to settle the outstanding case(s) in a time bound manner under intimation of the Committee.**



## HEALTH DEPARTMENT

### [ 51 ] 3.5 Misappropriations, losses, defalcations, etc.:

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

State government reported 98 cases of misappropriation and defalcation involving Government money amounting to Rs.1.41 crore on which final action was pending as of June 2017. 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.

#### Appendix 3.5

(Figures in bracket indicate Rupees in lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	-	1 (6.50)	-	-	-	1 (6.50)
2.	Education	7 (25.02)	2 (0.60)	4 (2.01)	1 (0.57)	1 (0.65)	3 (1.86)	18 (30.71)
3.	Forest	-	-	-	1 (0.80)	-	-	1 (0.80)
4.	Medical	3 (0.00)*	-	1 (0.01)	-	1 (1.50)	2 (11.92)	7 (13.43)
5.	Technical Education	-	-	2 (16.06)	-	-	1 (0.02)	3 (16.08)
6.	Revenue	-	-	-	1 (9.28)	-	-	1 (9.28)
7.	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
8.	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
9.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
10.	Social Justice & Empowerment	1 (0.23)	-	-	-	-	-	1 (0.23)
11.	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
12.	Treasury & Accounts	1 (0.00)*	-	-	-	-	-	1 (0.00)*
13.	Skill Development & Industrial Training	2 (0.40)	-	-	-	-	-	2 (0.40)
14.	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
15.	Development & Panchayats	-	1 (0.00)*	-	-	-	-	1 (0.00)*

16.	Public Health engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17.	Irrigation and Water Resources	-	9 (4.73)	13 (3.52)	4 (0.48)	6 (0.25)	17 (2.07)	49 (11.05)
18.	Public Works (Buildings & Roads)	-	1 (0.00)*	-	-	-	-	1 (0.00)*
<b>Total</b>		<b>21</b> <b>(54.32)</b>	<b>15</b> <b>(21.44)</b>	<b>22</b> <b>(31.89)</b>	<b>8</b> <b>(14.30)</b>	<b>8</b> <b>(2.40)</b>	<b>24</b> <b>(16.47)</b>	<b>98</b> <b>(140.82)</b>

Say Rs.1.41 crore

\* Nil value is given in cases where amount could not be made available.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriations/loss as emerged from these appendices is summarized in Table 3.3.

**Table 3.3: Profile of misappropriations, losses, defalcations etc.**

Age-profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	21	54.32	Cases pending as of June 2016	105	133.43
5 – 10	15	21.44			
10 – 15	22	31.89	Cases added during the year	17	30.09
15 – 20	08	14.30			
20 – 25	08	2.40	<b>Total</b>	<b>122</b>	<b>163.52</b>
25 and above	24	16.47	Cases of losses written off during the year	24	22.70
<b>Total</b>	<b>98</b>	<b>140.82</b>	<b>Total pending cases as of June 2017</b>	<b>98</b>	<b>140.82</b>

(Rs. in lakh)

Reasons for pendency of cases are listed in Table 3.4.

**Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations etc.**

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaited departmental and criminal investigation	1	1.61
ii)	Departmental action initiated but not finalized	68	78.61
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	3	1.12
iv)	Awaited orders for recovery or write off	20	37.54
v)	Pending in the courts of law	6	21.94
<b>Total</b>		<b>98</b>	<b>140.82</b>

Out of the total loss cases, 72 percent cases are related to theft of Government money/store. Further, in respect of 69 percent cases of losses, departmental action had not been finalized while 20 percent 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 98 cases of losses due to theft/misappropriation, 77 cases were more than 5 years old, including 24 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also let to non-accountability of the officers/officials at fault.

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

The Committee is informed that in this Para the following 7 cases of misappropriation, theft, loss etc. have been shown pending against Health Department and the status of each case is as under:

1. **Theft Case of Computer from Civil Hospital Palwal:** This case is related to the theft of 2 Computer and 1 battery from the Civil Hospital Palwal held on dated 24.06.2015 in the night. After the theft FIR was registered at Police Station Palwal and Police has issued their report as 'untraced' (Copy attached). An enquiry was also conducted by SMO, CH Palwal (Copy attached) to ascertain the reason of theft and as per the report of enquiry no employee is found directly/indirectly responsible for the theft due to which recovery in this case is not feasible. Now Case of writing off the loss amount of Rs.31437/- on account of theft of 2 computers and 1 battery has been sent to Government vide this office letter Dated 20.08.2018 (Copy attached).
2. **Theft case of Computer from DH & FW Society Jhajjar :** This case is related to the theft of 1 Computer from the Civil Hospital Bahadurgarh (Jhajjar) held on dated 22.12.2014 which was purchased by DH & FW Society Jhajjar for the office of SMO, CHC Chhara (Jhajjar). After the theft FIR was registered at Police Station Jhajjar and Police has issued their report as 'untraced'. An enquiry was also conducted by SMO, CHC Chhara to ascertain the reason of theft and as per the report of enquiry no employee is found directly/indirectly responsible for the theft due to which recovery in this case is not feasible. Now Case of writing off the loss amount of Rs.12502/- on account of theft of 1 computer has been sent to Government vide this office letter Dated 21.08.2018 (Copy attached).

So keeping in view the position explained above The Committee is requested to drop this Para.

**The Committee has desired that sincere and pragmatic efforts be made to settle the outstanding two case(s) also in a time bound manner under intimation of the Committee.**

## FINANCE DEPARTMENT

### [ 52 ] 3.5 Misappropriations, losses, defalcations, etc.:

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

State government reported 98 cases of misappropriation and defalcation involving Government money amounting to Rs.1.41 crore on which final action was pending as of June 2017. 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.

#### Appendix 3.5

(Figures in bracket indicate Rupees in lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	-	1 (6.50)	-	-	-	1 (6.50)
2.	Education	7 (25.02)	2 (0.60)	4 (2.01)	1 (0.57)	1 (0.65)	3 (1.86)	18 (30.71)
3.	Forest	-	-	-	1 (0.80)	-	-	1 (0.80)
4.	Medical	3 (0.00)*	-	1 (0.01)	-	1 (1.50)	2 (11.92)	7 (13.43)
5.	Technical Education	-	-	2 (16.06)	-	-	1 (0.02)	3 (16.08)
6.	Revenue	-	-	-	1 (9.28)	-	-	1 (9.28)
7.	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
8.	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
9.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
10.	Social Justice & Empowerment	1 (0.23)	-	-	-	-	-	1 (0.23)
11.	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
12.	Treasury & Accounts	1 (0.00)*	-	-	-	-	-	1 (0.00)*
13.	Skill Development & Industrial Training	2 (0.40)	-	-	-	-	-	2 (0.40)
14.	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
15.	Development & Panchayats	-	1 (0.00)*	-	-	-	-	1 (0.00)*

16.	Public Health engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17.	Irrigation and Water Resources	-	9 (4.73)	13 (3.52)	4 (0.48)	6 (0.25)	17 (2.07)	49 (11.05)
18.	Public Works (Buildings & Roads)	-	1 (0.00)*	-	-	-	-	1 (0.00)*
<b>Total</b>		<b>21</b> <b>(54.32)</b>	<b>15</b> <b>(21.44)</b>	<b>22</b> <b>(31.89)</b>	<b>8</b> <b>(14.30)</b>	<b>8</b> <b>(2.40)</b>	<b>24</b> <b>(16.47)</b>	<b>98</b> <b>(140.82)</b>

Say Rs.1.41 crore

\* Nil value is given in cases where amount could not be made available.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriations/loss as emerged from these appendices is summarized in Table 3.3.

**Table 3.3: Profile of misappropriations, losses, defalcations etc.**

Age-profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	21	54.32	Cases pending as of June 2016	105	133.43
5 – 10	15	21.44			
10 – 15	22	31.89	Cases added during the year	17	30.09
15 – 20	08	14.30			
20 – 25	08	2.40	<b>Total</b>	<b>122</b>	<b>163.52</b>
25 and above	24	16.47	Cases of losses written off during the year	24	22.70
<b>Total</b>	<b>98</b>	<b>140.82</b>	<b>Total pending cases as of June 2017</b>	<b>98</b>	<b>140.82</b>

Reasons for pendency of cases are listed in Table 3.4.

**Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations etc.**

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaited departmental and criminal investigation	1	1.61
ii)	Departmental action initiated but not finalized	68	78.61
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	3	1.12
iv)	Awaited orders for recovery or write off	20	37.54
v)	Pending in the courts of law	6	21.94
<b>Total</b>		<b>98</b>	<b>140.82</b>

Out of the total loss cases, 72 percent cases are related to theft of Government money/store. Further, in respect of 69 percent cases of losses, departmental action had not been finalized while 20 percent 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 98 cases of losses due to theft/misappropriation, 77 cases were more than 5 years old, including 24 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also let to non-accountability of the officers/officials at fault.

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

It is submitted that records of the office of Assistant treasury Office, Pillu Khera was burnt on 20.02.2016 during jat Aarkshan Andolan. Inthis 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, a photocopy of which is enclosed at Annexure-B.

DC Jind had constituted a committee for assessment of damage of property during Jat Andolan and the committee has assessed the value of material of ATO Office, Pillu Khera (excluding building) burnt during Jat Andolan to Rs.626500/- (copy enclosed at Annexure-C).

The situation on 20.02.2016 was very terrible and beyond the control. State Government vide memo No. 17/28/2017-2HS 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 G.P.C. (copy enclosed at Annexure-D). Department has already are requested Govt. to grant permission to withdraw the prosecution which is still awaited (Copy enclosed at Annexure E). Hence in the light of above unforeseen incident, records could not be shown to the Audit party which is beyond repair.

So, keeping in view the above facts, it is requested that para may kindly be dropped, please.

**The Committee has desired that sincere and pragmatic efforts be made to settle the outstanding case(s) in a time bound manner under intimation of the Committee.**

## INDUSTRIAL TRAINING DEPARTMENT

### [ 53 ] 3.5 Misappropriations, losses, defalcations, etc.:

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

State government reported 98 cases of misappropriation and defalcation involving Government money amounting to Rs.1.41 crore on which final action was pending as of June 2017. 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.

### Appendix 3.5

(Figures in bracket indicate Rupees in lakh)

Sr. No.	Name of the department	Upto 5 Years	5 to 10 Years	10 to 15 Years	15 to 20 Years	20 to 25 Years	25 years and more	Total
1.	Animal Husbandry	-	-	1 (6.50)	-	-	-	1 (6.50)
2.	Education	7 (25.02)	2 (0.60)	4 (2.01)	1 (0.57)	1 (0.65)	3 (1.86)	18 (30.71)
3.	Forest	-	-	-	1 (0.80)	-	-	1 (0.80)
4.	Medical	3 (0.00)*	-	1 (0.01)	-	1 (1.50)	2 (11.92)	7 (13.43)
5.	Technical Education	-	-	2 (16.06)	-	-	1 (0.02)	3 (16.08)
6.	Revenue	-	-	-	1 (9.28)	-	-	1 (9.28)
7.	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
8.	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
9.	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
10.	Social Justice & Empowerment	1 (0.23)	-	-	-	-	-	1 (0.23)
11.	Town & Country Planning	1 (1.44)	-	-	-	-	-	1 (1.44)
12.	Treasury & Accounts	1 (0.00)*	-	-	-	-	-	1 (0.00)*
13.	Skill Development & Industrial Training	2 (0.40)	-	-	-	-	-	2 (0.40)
14.	Medical Education & Research	1 (3.00)	-	-	-	-	-	1 (3.00)
15.	Development & Panchayats	-	1 (0.00)*	-	-	-	-	1 (0.00)*

16.	Public Health engineering	1 (1.61)	2 (16.11)	-	-	-	-	3 (17.72)
17.	Irrigation and Water Resources	-	9 (4.73)	13 (3.52)	4 (0.48)	6 (0.25)	17 (2.07)	49 (11.05)
18.	Public Works (Buildings & Roads)	-	1 (0.00)*	-	-	-	-	1 (0.00)*
<b>Total</b>		<b>21</b> <b>(54.32)</b>	<b>15</b> <b>(21.44)</b>	<b>22</b> <b>(31.89)</b>	<b>8</b> <b>(14.30)</b>	<b>8</b> <b>(2.40)</b>	<b>24</b> <b>(16.47)</b>	<b>98</b> <b>(140.82)</b>

Say Rs.1.41 crore

\* Nil value is given in cases where amount could not be made available.

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriations/loss as emerged from these appendices is summarized in Table 3.3.

**Table 3.3: Profile of misappropriations, losses, defalcations etc.**

Age-profile of the pending cases			Nature of pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	21	54.32	Cases pending as of June 2016	105	133.43
5 – 10	15	21.44			
10 – 15	22	31.89	Cases added during the year	17	30.09
15 – 20	08	14.30			
20 – 25	08	2.40	<b>Total</b>	<b>122</b>	<b>163.52</b>
25 and above	24	16.47	Cases of losses written off during the year	24	22.70
<b>Total</b>	<b>98</b>	<b>140.82</b>	<b>Total pending cases as of June 2017</b>	<b>98</b>	<b>140.82</b>

Reasons for pendency of cases are listed in Table 3.4.

**Table 3.4: Reasons for outstanding cases of misappropriations, losses, defalcations etc.**

Reasons for the delay/outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaited departmental and criminal investigation	1	1.61
ii)	Departmental action initiated but not finalized	68	78.61
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	3	1.12
iv)	Awaited orders for recovery or write off	20	37.54
v)	Pending in the courts of law	6	21.94
<b>Total</b>		<b>98</b>	<b>140.82</b>

Out of the total loss cases, 72 percent cases are related to theft of Government money/store. Further, in respect of 69 percent cases of losses, departmental action had not been finalized while 20 percent 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 98 cases of losses due to theft/misappropriation, 77 cases were more than 5 years old, including 24 cases which were more than 25 years old. The lackadaisical approach of departments in finalization of these cases had not only caused loss to the State exchequer but also let to non-accountability of the officers/officials at fault.



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

Sr. No.	Name of ITI	Para no.	Details of para	Remarks received from Principal	Departmental Remarks
1.	Govt. ITI Barwala	Para no. 2	<p>Transformer theft, estimated cost Rs. 40000/-. After scrutiny of records at the office of Principal, GITI Barwala (Hisar) for the period of 05/2011 to 03/2016 it was found that the transformer was stolen from the office on 18.12.2013 night, whose estimated cost was Rs. 40000/-. Incident was reported to the police and FIR No. 546 dated 19.12.13 was lodged in this connection but no information has been received about this. In this regard, Audit has made the following observations regarding action taken on the Transformer theft:</p> <p>What additional actions have been taken by the office except lodging FIR to trace the stolen transformer.</p> <p>Does the information of theft was given to the Accountant General (Accounting and Entitlement)? Audit should be intimated about it.</p> <p>It should be informed whether any action has been taken by the office against the employee/Chowkidar on the duty at the time of theft</p> <p>Whether the new transformer has been purchased after this theft? If yes, its full details should be sent to the audit.</p>	<p>Auditor General is informed that:</p> <ol style="list-style-type: none"> <li>In connection with the theft of Transformer, apart from lodging an FIR in the police station, inquiries were conducted in the nearby residential area to trace the stolen transformer.</li> <li>Information about theft was given to Director, Skill Development &amp; Industrial Training Department, Haryana but not to Accountant General (Accounting and Entitlement).</li> <li>Sh. Satpal, Peon/Chowkidar was on duty at the time of theft and he was suspended vide this office letter no. 2640-42 dated 19.12.2013 for negligence in duty. The employee was found guilty after getting enquiry conducted from the enquiry committee and his three annual increments without cumulative effect were stopped vide this office letter no.1085-86 dated 31.08.2015.</li> <li>After theft, new Transformer has been purchased by IMC Society (PPP) of the institute amounting to Rs.110513 /-.</li> </ol> <p>It is requested to kindly drop the para based on the facts provided.</p>	<p>It is informed that transformer theft took place at Govt. ITI Barwala on 18.12.2013 night. A FIR No. 546 (CP-3) was registered at the Police Station, Barwala (Hisar) on 19.12.2013 by the Principal, Govt. ITI, Barwala in which it was reported that some parts of transformer were stolen and estimated amount of theft was pegged at Rs.40,000/-.</p> <p>Vide this directorate letter no. 45 dated 17.01.2014 instructions were issued to the Principal to inform the action taken after registering the FIR and also to inform about the employee who was on duty from 18.12.2013 to 19.12.2013. The Principal, Government Industrial Training Institute, Barwala vide their letter no. 321 (CP-5) dated 17.02.2014 informed that Sh. Satpal, temporary WSA was performing duty as watchman at the time of theft &amp; he was immediately suspended from duty and an enquiry was conducted against the concerned official under Rule 7. Vide their office letter No. 341 (CP-8) dated 24.05.2018, Principal, GITI, Barwala informed that the employee was found guilty of negligence in duty after conducting an enquiry and 3 annual salary increments of the employees were stopped with cumulative effect. Recovery amounting to Rs.34020.00/- has been made till 30.6.2018 and recovery of Rs.34668 will be done by 30.6.2019 (CP / 9-10). So, total recovery from the employee will amount to Rs.68,688 / - which is more than the estimated amount of theft i.e. Rs.40,000 /-.</p> <p>Therefore, in view of above the para may please be dropped.</p>
2.	Govt. ITI (W) Gurugram	Para no. 1	<p>What were the reasons of theft in Industrial Training Institute?</p> <p>Whether proper arrangements of computer lab security were made by the institute? e.g.</p>	<ol style="list-style-type: none"> <li>Non availability of CCTV cameras in the institute and negligence in duty by watchmen.</li> <li>The security of</li> </ol>	<p>It is informed that regarding theft of Computer and UPS from Computer Lab of Govt. Industrial Training Institute (Women) Gurugram on 24.08.2014, a FIR No.686 (CP / 11-12) was lodged</p>

		<p>CCTV Camera etc. After the theft incident, whether investigation was conducted by the police or any investigation team constituted.</p> <p>Was any reminder given to police after 10.11.2014 to take immediate action?</p> <p>Whether departmental enquiry was conducted on this theft incident. If yes, then what were the facts?</p> <p>Whether anybody's responsibility has been fixed in departmental enquiry.</p> <p>Does any concrete steps are being taken by the institute to prevent such thefts in future.</p>	<p>computer lab has been arranged and CCTV cameras have been installed in the institute from the main gate to the rooms.</p> <p>3. This case was investigated by Police Department officer under the chairmanship of the Principal.</p> <p>4. Vide this office letter no. 475 dated 09.09.2014 and letter 563 dated 10.11.2014, reminders were sent to police department.</p> <p>5. Departmental enquiry of theft incident has been conducted and responsibilities have been fixed. Further, orders have been issued for recovery of Rs.15000 / - from Sh. Devi Lal, DMM instructor and Rs.15000/- from Sh. Rakesh Kumar, Peon-cum-Chowkidar &amp; both of these employees have been made aware about that. Recovery will start from the month of September, 2018.</p> <p>6. To avoid such incident in future, CCTV cameras have been installed in the institute. Iron grills have been fitted in the windows. Chowkidars have been ordered to strictly perform their duties. Boundary Wall of Institute has been constructed and barbed wires have been installed.</p>	<p>by the Institute in the Police Station Civil Line, Sector-15, Gurugram, on 25.08.2014. On dated 15.11.2014 (CP-15) the Police Department has informed that they are unable to trace the stolen items &amp; the accused. Vide this directorate letter no. 22708 dated 09.11.2017, Sh. Ravinder Yadav, Principal, GITI Gurugram was appointed as enquiry officer for conducting enquiry in this case. On the basis of the enquiry report (CP / 17-23) submitted by enquiry officer, two employees of the institute i.e. Rakesh Kumar, Peon-cum-Chowkidar and Devi Lal, Draftsman Mechanical Instructor were held responsible for the theft of stolen items. The estimated cost of the theft items was evaluated at Rs.30,000/-. Therefore, to make the recovery of this loss, amount of Rs. 15000/- will be recovered from both of the employees in terms of monthly installments of Rs. 5000/- each. Vide this directorate letter no. 15593 (CP-24) dated 12.07.2018 and letter 14764 (CP-25) dated 16.07.2018 instructions have been issued to the concerned for the recovery of Rs.15000 / - each from both officials in three equal installments(Rs.5000/- per month). So, necessary actions against the accused have been taken by the Department after conducting necessary enquiry. To avoid such incident in future, CCTV cameras have been installed in the institute. Iron grills have been fitted in the windows. Chowkidars have been ordered to strictly perform their duties. Boundary Wall of Institute has been constructed and barbed wires have been installed.</p> <p>Therefore, in view of above the para may please be dropped.</p>
--	--	---	---	---

**The Committee has desired that sincere and pragmatic efforts be made to settle the outstanding case(s) in a time bound manner 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
<b>9th Report</b>			
1.	Industries	5(2)	Credit facilities for development of small industries
<b>14th Report</b>			
2.	Industries	16	Purchase of Cotton Yarn
<b>16th Report</b>			
3.	Industries	2 (a)&(d)	Subsidy of setting up industries Units in selected Backward areas. (Cases of M/s B.K. Steel Rolling Mill), Tohana and M/s Modern Industries, Charkhi Dadri
<b>18th Report</b>			
4.	Co-operation	39	Co-operative Consumer Stores
<b>22nd Report</b>			
5.	Industries	10 (ii)	Industrial Estate
6.	Irrigation	20	Penal recovery of cost of coal issued to Kiln Contractors in excess requirement
7.	Revenue	40	Non-levy of registration fee
8.	Excise and Taxation	54	Shortfall in duty.
9.	Excise and Taxation	56	Recovery due from contractor
<b>23rd Report</b>			
10.	Food and Supplies	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
11.	Excise and Taxation	47	Uncollected Revenue
12.	Excise and Taxation	55	Result of test audit in general
13.	Excise and Taxation	57	Failure to initiate action to recover the licence fee
14.	Excise and Taxation	59	Loss of duty on excess wastage in bottling operation
<b>25th Report</b>			
15.	Colonization	9	Encroachment of Land
16.	Excise and Taxation	54	Un-collected revenue
17.	Excise and Taxation	58	Incorrect computation of tax on interstate sales
18.	Excise and Taxation	67	Irregular allowance for wastage
19.	Excise and Taxation	69	Failure to enforce licence condition
<b>26th Report</b>			
20.	Revenue	10	Gratuitous relief for crops/houses damaged
21.	Excise and Taxation	49	Uncollected revenue
22.	Excise and Taxation	61	Duty not recovered on spirit loss in bottling operation in excess of norms

23.	Excise and Taxation	63	Non-recovery of licence fee and interest
<b>28th Report</b>			
24.	Excise and Taxation	41	Registration of dealers under Sale Tax Act
25.	Excise and Taxation	44	Non-recovery of licence fee and interest
<b>29th Report</b>			
26.	Excise and Taxation	47	Non-levy of penalty
27.	Excise and Taxation	50	Non-levy of penalty
28.	Excise and Taxation	51	Non-levy of penalty
29.	Excise and Taxation	53	Interest not charged
30.	Revenue	62	Results of Audit
31.	Revenue	63	Under valuation of immovable property
32.	Mines and Geology	71	Results of Audit
<b>32nd Report</b>			
33.	Industries	4	Development of small industries
34.	Revenue	25	Inadmissible payment
35.	Town and Country Planning (HUDA)	36	Loss due to defective storage of Cement
36.	Mines and Geology	47	Uncollected revenue
37.	Mines and Geology	48	Results of Audit
38.	Excise and Taxation	61	Uncollected revenue
39.	Excise and Taxation	69	Irregular levy of tax at concessional rate
<b>34th Report</b>			
40.	Development & Panchyat	8	Irregular and wasteful expenditure on books
41.	Revenue	29	Land reforms
42.	Revenue	30	Compensation to landowner
43.	Revenue	31	Consolidation of holdings
44.	Food and Supplies	47	Under storage of wheat
45.	Mines and Geology	55	Uncollected revenue
46.	Excise and Taxation	63	Uncollected revenue
47.	Excise and Taxation	66	Short-levy/non-levy of purchase tax
48.	Excise and Taxation	69	Non-levy of penalty
49.	Excise and Taxation	70	Non-filing the quarterly returns
50.	Chief Electrical Inspector	78	Uncollected revenue
51.	Chief Electrical Inspector	80	Arrears of electricity duty
52.	Revenue	83	Results of Audit
53.	Revenue	84	Under valuation of immovable property
<b>36th Report</b>			
54.	Local Self Government/ULB	3	Non-recovery of Government dues

55.	Food and Supplies	7	Loss due to storage of wheat.
56.	Transport	9	Irregular payment of overtime allowance
57.	Industries	13	Non-utilization of loan
58.	Revenue	18	Inadmissible gratuitous relief
59.	Public Health	23	Construction of a water tank
60.	Haryana State Lotteries/Fiances	25	Suspended misappropriation of Government money
61.	P.W. (B&R)	29	Excess measurement
62.	Revenue	43	Results of Audit
63.	Revenue	46	Misclassification of instruments
64.	P.W. (B&R)	51	Results of Audit
65.	Excise and Taxation	53	Uncollected Revenue (P.G.T.)
66.	Excise and Taxation	54	Uncollected Revenue (State Excise)
67.	Excise and Taxation	58	Results of Audit (Sales Tax)
<b>38th Report</b>			
68.	Renewable Energy	16	Evaluation and monitoring.
69.	Medical and Health	18	Stores and Stock
70.	Public Health	41	Excess payment to the contractor
71.	Public Health	42	Excess Payment
72.	Mines and Geology	50	Results of Audit
73.	Mines and Geology	51	Receipts from Mines and Minerals
74.	Agriculture	56	Interest not charged on belated payments
75.	P.W. (B&R)	61	Arrears of rent
76.	Revenue	64	Results of Audit
77.	Revenue	68	Misclassification of Instrument
78.	Excise and Taxation	71	Uncollected revenue
79.	Excise and Taxation	79	Suppression of purchases
80.	Excise and Taxation	81	Irregular stay of tax and interest
81.	Excise and Taxation	87	Recovery at the instance of Audit
<b>40th Report</b>			
82.	Town and Country Planning	19	Delay in land acquisition cases
83.	Public Health	33	Stores and stock
84.	P.W. (B&R)	37	Extra payment due to incorrect entries in Measurement Books
85.	P.W. (B&R)	38	Avoidable extra expenditure due to retendering
86.	Co-operation	41	Embezzlement
87.	Food and Supplies	47	Damage caused to wheat in Storage
88.	Supplies and Disposal	49	Extra expenditure due to retendering
89.	Excise and Taxation	51	Uncollected Revenue (Sales Tax)

90.	Excise and Taxation	52	Uncollected Revenue (State Excise)
91.	Excise and Taxation	55	Delay in re-assessment of remand cases
92.	Excise and Taxation	57	Appeals entertained without deposit of tax
93.	Excise and Taxation	60	Loss of revenue due to delays in assessment and demand of tax
94.	Excise and Taxation	66	Incorrect deduction on account of sales to registered dealers
95.	Excise and Taxation	68	Non-levy of penalty
96.	Excise and Taxation	69	Interest not charged
97.	Excise and Taxation	74	Non-recovery of duty on wastage in excess norms
98.	Excise and Taxation	75	Interest not charged
99.	Revenue	79	Outstanding Inspection Reports
100.	Revenue	80	Results of Audit
101.	Revenue	81	Under valuation of immovable property
102.	Revenue	82	Misclassifications of instruments
103.	Revenue	83	Irregular grant of exemption
104.	Revenue	84	Non/Short levy of stamp duty
105.	Revenue	85	Irregular registration of supplementary deeds
106.	Revenue	87	Evasion of stamp duty and registration fee through power of attorney
107.	Revenue	89	Embezzlement of Government revenue
108.	Mines and Geology	93	Outstanding Inspection Reports.
109.	Mines and Geology	94	Results of Audit
<b>42nd Report</b>			
110.	Food and Supplies	42	Loss due to negligence
111.	Public Health	60	Inflated/Fictitious measurement
112.	Revenue	101	Outstanding Inspection Reports
113.	Revenue	103	Results of Audit
114.	Revenue	104	Irregular exemption of stamp duty
115.	Excise and Taxation	108	Uncollected Revenue
116.	Excise and Taxation	109	Frauds and evasion of taxes
117.	Excise and Taxation	113	Delay in taking up of appeal cases
118.	Excise and Taxation	115	Stay of Sales Tax demands by the Appellate Authorities
119.	Excise and Taxation	116	Recovery of Demands in arrears under Sales Tax
120.	Excise and Taxation	118	Non-recovery of arrears due to delay in assessment
121.	Excise and Taxation	119	Failure to verify the genuineness of dealers/sureties
122.	Excise and Taxation	120	Irregular grant of exemption certificate
123.	Excise and Taxation	121	Delay in initiating/non-pursuance of recovery proceedings
124.	Excise and Taxation	125	Application of incorrect rate of tax
125.	Excise and Taxation	126	Non/Short levy of interest
126.	Excise and Taxation	127	Results of Audit
127.	Excise and Taxation	129	Loss of revenue due to re-auction of vends

128.	Excise and Taxation	130	Short recovery of composite fee
129.	Excise and Taxation	131	Non-recovery of license fee and interest
130.	Excise and Taxation	132	Loss due to non-observance of prescribed procedure regarding auction of vends
131.	Excise and Taxation	134	Non-recovery of penalties
132.	Excise and Taxation	136	Uncollected Revenue
133.	Excise and Taxation	138	Results of Audit
134.	Excise and Taxation	139	Under assessment due to irregular grant of exemption to non-manufacturers
135.	Excise and Taxation	142	Under assessment due to short levy of purchase tax and incorrect deduction
136.	Excise and Taxation	144	Short levy of penalty
137.	Excise and Taxation	145	Results of Audit
<b>44th Report</b>			
138.	Public Health	3	Sub-Standard execution of work.
139.	Social Welfare	23	Payment of pension to ineligible persons
140.	Social Welfare	26	Liberation of scavengers
141.	Rural Development	36	Integrated Rural Development Programme
142.	Town and Country Planning	41	Functioning of State Planning Cell
143.	Town and Country Planning	43	Avoidable payment of interest
144.	Revenue	46	Mewat Development Board
145.	Mines and Geology	48	Uncollected Revenue
146.	Mines and Geology	50	Results of Audit
147.	Mines and Geology	53	Short Calculation of interest
148.	Mines and Geology	54	Uncollected Revenue
149.	Mines and Geology	56	Results of Audit
150.	Mines and Geology	57	Non-realisation of contract money and interest
151.	Mines and Geology	58	Non-recovery of dead rent and interest thereon
152.	Mines and Geology	59	Interest not charged on delayed payments
153.	Mines and Geology	60	Uncollected revenue.
154.	Mines and Geology	61	Results of Audit
155.	Mines and Geology	62	Non-recovery of contract money and interest
156.	Mines and Geology	63	Non-recovery/Short-recovery of royalty
157.	Mines and Geology	64	Interest not charged
158.	Revenue	66	Uncollected Revenue (Land Revenue)
159.	Revenue	67	Results of Audit
160.	Revenue	68	Short levy of Stamp duty
161.	Revenue	69	Under valuation of immovable property
162.	Revenue	70	Evasion of Stamp duty and registration fee through power of attorney

163.	Revenue	71	Irregular exemption of Stamp duty and registration fee
164.	Revenue	72	Misclassification of instruments
165.	Revenue	73	Uncollected Revenue
166.	Revenue	76	Results of Audit
167.	Revenue	78	Irregular exemption of stamp duty
168.	Revenue	79	Short realization of stamp duty due to under valuation of immovable property
169.	Revenue	80	Misclassification of instruments.
170.	Prohibition, Excise and Taxation	92	Uncollected Revenue (Sales Tax)
171.	Prohibition, Excise and Taxation	95	Non-registration of dealers liable to registration
172.	Prohibition, Excise and Taxation	96	Grant of Certificates of registration without following proper procedure
173.	Prohibition, Excise and Taxation	97	Non-observance of departmental instructions regarding cross verifications
174.	Prohibition, Excise and Taxation	98	Non-observance of prescribed procedures for receipt and issue of declaration forms
175.	Prohibition, Excise and Taxation	99	Non-observance of prescribed procedures for receipt and issue of declaration forms
176.	Prohibition, Excise and Taxation	100	Irregular deduction allowed against stolen forms
177.	Prohibition, Excise and Taxation	101	Incorrect deduction from turnover
178.	Prohibition, Excise and Taxation	102	Incorrect levy of Concessional rate of Tax
179.	Prohibition, Excise and Taxation	103	Other points of interest
180.	Prohibition, Excise and Taxation	106	Results of Audit
181.	Prohibition, Excise and Taxation	107	Interest not charged
182.	Agriculture	108	Non-recovery of purchases tax and interest
183.	Agriculture	109	Non-recovery of purchase tax and interest
<b>46th Report</b>			
184.	P.W. (B&R)	25	Short receipt of material
185.	P.W. (B&R)	27	Procurement of sub-standard cement
186.	Irrigation	34	Procurement of sub-standard cement
187.	Haryana State Lotteries	36	Appointment of main stockists
188.	Haryana State Lotteries	37	Loss due to excess claims of Prize winning tickets
189.	Haryana State Lotteries	40	Other points of interest
190.	Prohibition and	41	Arrears in revenue



	Excise		
191.	Prohibition and Excise	42	Results of Audit
192.	Commercial Taxes	43	Arrears in revenue
193.	Commercial Taxes	46	Outstanding inspection reports and audit observations
194.	Commercial Taxes	47	Results of Audit
195.	Commercial Taxes	48	Sales Tax Check Barriers
196.	Commercial Taxes	50	Short levy of Purchases Tax
197.	Commercial Taxes	51	Non/Short levy of interest and penalty
198.	Commercial Taxes	52	Results of Audit
<b>48th Report</b>			
199.	Agriculture	4	Arrears in revenue
200.	Animal Husbandry	8	Frauds and evasion of taxes/duties
201.	Mines and Geology	14	Arrears in revenue
202.	Mines and Geology	15	Outstanding inspection reports and audit observations
203.	Transport	20	Outstanding audit objections in internal audit
204.	Housing	27	Avoidable liability of interest
205.	Education	29	Purchases without assessment of requirement
206.	P.W. (B&R)	31	Irregular/Excess expenditure on execution of works
207.	Excise and Taxation	33	Arrears in revenue
208.	Excise and Taxation	37	Results of Audit
209.	Excise and Taxation	43	Irregular deduction allowed against invalid declaration forms
210.	Excise and Taxation	44	Loss of revenue due to defray in finalization of assessment
211.	Excise and Taxation	45	Non-levy of interest and penalty
<b>50th Report</b>			
212.	Finance (Lotteries)	3	Printing of lottery tickets
213.	Industries	5	Capital investment subsidy
214.	Industries	6	Irregular release/non-recovery of assistance
215.	Social Welfare	8	Panjiri Plants
216.	Home (Jail)	9	Injudicious purchase
217.	Irrigation	22	Surplus materials
218.	Town and Country Planning	24	Construction of Building and Roads by HUDA
219.	Town and Country Planning	25	Construction of Building
220.	Town and Country Planning	28	Non-recovery of compounding fee
221.	Town and Country Planning	29	Avoidable payment of interest
222.	Transport	32	Purchase of Sub-standard tubes of butyl rubber
223.	Forest	38	Alkali/saline land plantation
224.	P.W. (B&R)	47	Construction of major building including Staff Quarters

225.	P.W. (B&R)	49	Execution of works without technical sanction of cost estimates
226.	P.W. (B&R)	52	Undue financial favour to the contractors
227.	P.W. (B&R)	57	Reimbursement claims
228.	P.W. (B&R)	58	World Bank and Asian Development bank loan
229.	P.W. (B&R)	60	Execution
230.	P.W. (B&R)	61	Release of advances not covered by agreement
231.	P.W. (B&R)	63	Excess payment of price increase on diesel
232.	P.W. (B&R)	65	Irregular adjustment of expenditure
233.	Rural Development	77	Other points
234.	Rural Development	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
235.	Rural Development	79	Non-recovery of misutilised subsidy
236.	Town and Country Planning	81	Non-recovery of auction money
237.	Transport	87	Avoidable payment of compensation due to incorrect filing of affidavit before the Tribunal
238.	Revenue	92	Arrears in revenue
239.	Revenue	93	Frauds and evasion of taxes/duties
240.	Revenue	94	Results of Audit
241.	Revenue	95	Internal Audit
242.	Revenue	96	Results of Audit
243.	Revenue	97	Stamp duty and Registration Fees
244.	Revenue	98	High pendency of cases of undervaluation with Collectors
245.	Revenue	99	Misclassification of instruments
246.	Revenue	100	Short levy of stamp duty
247.	Revenue	101	Pre-audit of registrable documents
248.	Revenue	102	Arrears in Revenue
249.	Revenue	103	Frauds and evasion of taxes/duties
250.	Revenue	104	Results of Audit
251.	Revenue	105	Outstanding audit objections in Internal Audit
252.	Revenue	106	Results of Audit
253.	Revenue	107	Short recovery of stamp duty on mortgage deed
254.	Revenue	108	Evasion of stamp and registration fees through power of attorney
255.	Revenue	109	Evasion of Stamp Duty
256.	Chief Electrical Inspector	110	Arrears in revenue
257.	Mines and Geology	112	Results of Audit
258.	Animal Husbandry	115	Frauds and evasion of taxes/duties
259.	Excise and Taxation	116	Arrears in revenue
260.	Excise and Taxation	118	Under assessment due to inadmissible deduction from turnover

261.	Excise and Taxation	120	Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax
262.	Excise and Taxation	122	Under assessment
263.	Excise and Taxation	124	Under assessment due to application of incorrect rates of tax
264.	Excise and Taxation	125	Non/short levy of purchase tax
265.	Excise and Taxation	126	Results of Audit
266.	Excise and Taxation	127	Internal control mechanism of receipts from distilleries and breweries
267.	Excise and Taxation	128	Low yield of spirit
268.	Excise and Taxation	129	Loss of spirit due to re-distillation
269.	Excise and Taxation	133	Interest short charged
270.	Excise and Taxation	134	Short realization of composite fee
271.	Revenue	135	Results of Audit
272.	Revenue	137	Arrears in revenue
273.	Mines and Geology	139	Arrears in revenue
274.	Agriculture	141	Arrears in revenue
275.	Agriculture	142	Results of Audit
276.	Agriculture	143	Non-recovery of purchase tax and interest
277.	Finance (Lotteries)	146	Results of Audit
<b>52nd Report</b>			
278.	Higher Education	6	Extra expenditure on purchase of paper
279.	Agriculture	15	Non-recovery of principal and interest from Sugar Mills
280.	P.W. (B&R)	43	Miscellaneous Public Works Advances
281.	P.W. (B&R)	44	Stores and Stock
282.	P.W. (B&R)	46	Short receipt of material
283.	Town & Country Planning	51	Excess payment of land compensation due to partial implementation of Supreme Court's Judgment
284.	Town & Country Planning	52	Avoidable payment of interest due to abnormal delay in processing of land award cases
285.	Town & Country Planning	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
286.	Town & Country Planning	54	Recovery due from Junior Engineer owing to mis-appropriation of material
287.	Housing	56	Delayed disbursement of loan to the beneficiaries led to avoidable liability of interest
288.	Housing	58	Infructuous expenditure due to construction of retaining wall without requirement
289.	Social Welfare	60	Embezzlement of Rs.3.99 lakh
290.	Food and Supplies	63	Possibility of pilferage of four thousand quintals of wheat
291.	General	65	Write-off of losses etc
292.	Animal Husbandry	67	Arrears in revenue
293.	Revenue	69	Results of Audit

294.	Revenue	71	Evasion of Stamp Duty due to under valuation of immovable property
295.	Power (Chief Electrical Inspector)	76	Non-charging of electricity duty on extended load
296.	Power (Chief Electrical Inspector)	77	Short realization of electricity duty due to application of incorrect rates
297.	Power (Chief Electrical Inspector)	78	Electricity duty not charged after expiry of exemption period
298.	Transport	79	Results of audit
299.	Haryana State Lotteries	86	Results of audit
300.	Haryana State Lotteries	87	
301.	Agriculture	88	Arrears in revenue
302.	Agriculture	89	Results of Audit
303.	Excise and Taxation	94	Arrears in revenue
304.	Excise and Taxation	95	Arrears in assessment
305.	Excise and Taxation	96	Frauds and evasions of taxes/duties
306.	Excise and Taxation	97	Results of Audit
307.	Excise and Taxation	101	Under assessment due to non-levy of tax on branch transfers/consignment sale
308.	Excise and Taxation	102	Under assessment due to non-submission of declaration forms.
309.	Excise and Taxation	104	Arrears in assessments
310.	Excise and Taxation	105	Evasion of tax due to suppression of purchases
311.	Excise and Taxation	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
312.	Excise and Taxation	107	Incorrect levy of concessional rate of tax
313.	Excise and Taxation	108	Inadmissible deduction from turnover
314.	Excise and Taxation	109	Non-levy of purchase tax.
315.	Excise and Taxation	112	Non-levy of tax
316.	Excise and Taxation	114	Under assessment due to excess rebate
317.	Excise and Taxation	115	Non-levy of penalty
318.	Excise and Taxation	116	Non-reconciliation of revenue deposits into treasury
319.	Excise and Taxation	117	Results of Audit
320.	Excise and Taxation	118	Short/non-recovery of passenger tax
<b>54th Report</b>			
321.	Revenue	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
322.	Revenue	18	Fictitious payment of gratuitous relief
323.	Revenue	19	Drawal of funds without requirement
324.	P.W.D.(B&R)	22	Avoidable payment of interest
325.	Agriculture	30	General

326.	Higher Education	31	Nugatory expenditure due to payment of idle wages
327.	Town and Country Planning	34	Non-utilization of land
328.	Town and Country Planning	35	Loss due to non-recovery of rebate
329.	Animal Husbandry	47	Fraud and evasion of taxes/duties
330.	Chief Electrical Inspector	48	Arrear in revenue
331.	Revenue	49	Arrear in revenue
332.	Revenue	50	Results of Audit
333.	Revenue	51	Results of Audit
334.	Revenue	52	Non/Short recovery of Stamp duty
335.	Revenue	53	Incorrect exemption of Stamp duty
336.	Revenue	54	Evasion of stamp duty due to undervaluation of immovable property
337.	Revenue	55	Short levy of stamp duty due to misclassification of instruments
338.	Revenue	56	Incorrect refund of Stamp duty
339.	Revenue	57	Evasion of stamp duty and registration fees through power of attorney
340.	Revenue	58	Short recovery of stamp duty on exchange deeds
341.	Revenue	59	Results of Audit
342.	Revenue	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
343.	Revenue	61	Procedure for receipt and disposal of revenue recovery cases
344.	Revenue	62	Return of RRCs
345.	Excise and Taxation	64	Arrears in revenue
346.	Excise and Taxation	65	Arrears in assessment
347.	Excise and Taxation	67	Results of Audit
348.	Excise and Taxation	68	Disposal of appeal cases
349.	Excise and Taxation	69	Delay in finalizing assessments
350.	Excise and Taxation	70	Delay in finalization of remand cases
351.	Excise and Taxation	72	Recovery certification cases
352.	Excise and Taxation	73	Incorrect levy of concessional rate of tax
353.	Excise and Taxation	74	Incorrect deduction allowed against invalid declaration forms
354.	Excise and Taxation	75	Inadmissible deduction from turnover
355.	Excise and Taxation	76.	Short levy of tax on sales to Non-government bodies
356.	Excise and Taxation	77	Excess refund due to incorrect exemption for payment of tax
357.	Excise and Taxation	78	Under assessment due to excess rebate
358.	Excise and Taxation	79	Results of Audit
359.	Excise and Taxation	80	Incorrect levy of entertainments duty
360.	Transport	81	Results of Audit

361.	Irrigation	90	Short recovery of lease rent
362.	Agriculture	91	Arrears in revenue
363.	Agriculture	92	Results of Audit
364.	Agriculture	93	Non-recovery of purchase tax and interest
365.	Mines and Geology	97	Arrears in revenue
366.	Mines and Geology	98	Results of Audit
367.	Mines and Geology	99	Short recovery of contract money and interest
<b>56th Report</b>			
368.	Education	4	Nutritional support to Primary Education
369.	Forest	5	Rehabilitation of common lands in Aravali Hills
370.	Medical and Health	6	Working of Medical and Health Department including Manpower Management
371.	Medical and Health	7	Hospitals and dispensaries
372.	Medical and Health	9	Hospital Waste Management
373.	Medical and Health	11	Outstanding Inspection Reports
374.	Finance	14	Overpayment of pensionary benefits
375.	Home	18	Stores and Stock
376.	Prohibition, Excise and Taxation	20	Fraudulent drawls and embezzlement of Government money
377.	Revenue	21	Loss of interest due to delayed refund of unspent amount
378.	Revenue	22	Excess payment of Gratuitous Relief
379.	Co-operation	37	Loss due to negligence and improper maintenance of cold storage plant
380.	Supplies and Disposal	42	Extra expenditure due to finalization of tenders after validity period
<b>58th Report</b>			
381.	Forest	3	Rehabilitation of common lands in Aravalli Hills
382.	Excise and Taxation	4	Arrears in revenue
383.	Excise and Taxation	5	Arrears in assessment
384.	Excise and Taxation	6	Frauds and evasions of taxes/duties
385.	Excise and Taxation	8	Results of Audit
386.	Excise and Taxation	9	Cross verification by Audit
387.	Excise and Taxation	10	Incorrect deduction from turnover
388.	Excise and Taxation	12	Non-levy of purchase tax
389.	Excise and Taxation	13	Non-recovery of tax
390.	Excise and Taxation	15	Non/short levy of purchase tax
391.	Excise and Taxation	16	Non-levy of tax
392.	Excise and Taxation	17	Results of Audit
393.	Excise and Taxation	18	Short realization of passenger tax
394.	Mines and Geology	19	Arrears in revenue
395.	Mines and Geology	20	Results of Audit

396.	Mines and Geology	21	Receipts from Mines and Minerals
397.	Mines and Geology	22	Non/Short recovery of dead rent, royalty and interest
398.	Mines and Geology	23	Non/Short recovery of royalty from Brick Kiln Owners
399.	Mines and Geology	24	Non-recovery of lease fee on short term permits
400.	Mines and Geology	25	Non recovery of interest on belated payments
401.	Animal Husbandry	27	Frauds and evasions of taxes/duties
402.	Revenue	29	Results of Audit
403.	Revenue	30	Stamp Duty and Registration Fees
404.	Agriculture	31	Arrears in revenue
405.	Agriculture	32	Results of Audit
406.	Transport	33	Results of Audit
407.	Transport	34	Non deposit of token tax
408.	Irrigation	36	Results of Audit
409.	Co-operative	38	Results of Audit
410.	Finance	39	Non charging of interest and penal interest
411.	Finance	40	Loans to Municipal Councils/Municipal Committees
412.	Forest	41	Short Recovery of royalty on forest produce
413.	Power	43	Arrears in revenue
414.	General	44	Results of Audit
415.	Education	56	Management cost in excess of norms
416.	Education	57	Programme management.
417.	Education	58	Civil Works
418.	Education	60	Training
419.	Medical and Health	66	Manpower position
420.	Medical and Health	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
421.	Medical and Health	69	Implementation of Prevention of Food Adulteration Act
422.	Co-operative	71	Storage gain on account of moisture in wheat stocks below norms
423.	Finance	72	Overpayment of pensionary benefits
424.	Irrigation	76	Unauthorized excess execution of work in post tender stage
425.	Irrigation	78	Avoidable expenditure due to incorrect sanction of estimates
426.	Irrigation	79	Unfruitful expenditure on extension of existing channel
427.	Public Health	80	Non-responsiveness to Audit findings and observation resulting in erosion of accountability
428.	Printing and Stationery	82	Excess issue of paper to private printers
429.	Environment	83	Implementation of environmental Acts and Rules relating to Water Pollution
430.	Environment	84	Status of water pollution
431.	Environment	85	Treatment of Industrial effluent
432.	Environment	86	Domestic sewage treatment plants

433.	Environment	88	Environment training, education and awareness
434.	Environment	89	Monitoring and Evaluation
435.	Urban Development	90	Urban Employment Generation Programme
436.	Town and Country Planning	93	Non-recovery of enhanced compensation of land
437.	Food and Supplies	94	Pilferage of large quality of wheat due to manipulation of weight
438.	General	97	Write-off of losses, etc
439.	Excise and Taxation	101	Arrears in revenue
440.	Excise and Taxation	102	Arrears in assessment
441.	Excise and Taxation	103	Frauds and evasions of taxes/duties
442.	Excise and Taxation	105	Results of Audit
443.	Excise and Taxation	106	Evasion in sales tax
444.	Excise and Taxation	107	Non compliance of departmental instructions regarding cross verification
445.	Excise and Taxation	108	Under assessment of 'notional' sales tax liability computed on taxable turnover
446.	Excise and Taxation	109	Non-levy of purchase tax
447.	Excise and Taxation	110	Non-recovery of tax
448.	Excise and Taxation	111	Non-levy of interest
449.	Excise and Taxation	112	Under assessment due to excess rebate
450.	Excise and Taxation	113	Results of Audit
451.	Excise and Taxation	114	Short realization of passengers tax towards expenditure
452.	Excise and Taxation	115	Non-recovery of licence fee
453.	Revenue	116	Results of Audit
454.	Revenue	117	Short levy of stamp duty on exchange of property
455.	Revenue	118	Evasion of stamp duty due to undervaluation of immovable property
456.	Revenue	119	Evasion of stamp duty
457.	Revenue	120	Short levy of stamp duty
458.	Transport	121	Taxes on Motor Vehicles
459.	Transport	123	Short realization of permit/countersignature fee
460.	Transport	124	Lack of co-ordination between Transport and Excise and Taxation Department
461.	Transport	125	Non-recovery of token tax in respect of Stage carriage buses
462.	Finance	126	Results of Audit
463.	Forest	130	Loss due to delay in harvesting of poplar trees
464.	Forest	132	Absence of physical verification of timber
465.	Forest	133	Loss due to excess unit cost.
466.	P.W. (B&R)	136	Utilization of departmental receipts towards expenditure
467.	Co-operative	137	Non charging of interest and penal interest
<b>60th Report</b>			



468.	Medical and Health	3	Prevention and Control of Diseases.
469.	Architecture	14	Fraudulent drawls and embezzlement of Government money by a Cashier
470.	Animal Husbandry	16	Non-recovery of cost of land
471.	Co-operative	17	Non-responsiveness to audit findings and observations resulting in erosion of accountability
472.	Revenue	24	Fraudulent drawals and embezzlement of Government money
473.	Revenue	25	Drawal of funds in advance of requirement
474.	Social Welfare	26	Fraudulent payment of Old Age Pension
475.	Town and Country Planning	27	Non-collection of External Development Charges (EDCs)
476.	Town and Country Planning	29	Less recovery of plan scrutiny fee
477.	Town and Country Planning	30	Avoidable loss due to delay in handling over possession of plots
478.	Irrigation	34	Formulation of schemes
479.	Irrigation	36	Implementation of schemes
480.	Irrigation	39	Land under unauthorized possessions
481.	Irrigation	41	Recoverable amount
482.	Irrigation	42	Store management
483.	Irrigation	43	Complaint Cases
484.	Irrigation	44	Introduction of selection grade of Engineers
485.	Irrigation	46	Recoverable amount from HUDA.
486.	Irrigation	51	Monitoring
487.	P.W. (B&R)	64	Non-responsiveness to Audit findings and observations resulting in erosion of accountability
488.	Environment	65	Implementation of Environmental Acts and Rules in regard to Air Pollution and Waste Management
489.	Environment	66	Environment laboratories grossly underutilized
490.	Environment	67	Status of industrial pollution
491.	Environment	68	Stone crushing units
492.	Environment	69	Rice shelling units/solvent extraction plants
493.	Environment	70	Vehicular pollution
494.	Environment	71	Training/mass education programme
495.	Environment	72	Waste Management
496.	Environment	73	Prosecution under Air Act
497.	Agriculture	74	Non-recovery of extension fee from allottees
498.	Food and Supplies	90	Loss due to delay in supply of wheat to Food Corporation of India
499.	Printing and Stationery	90A	Overpayment to private printer
500.	Excise and Taxation	95	Arrears in revenue
501.	Excise and Taxation	99	Outstanding inspection reports and audit observations

502.	Excise and Taxation	101	Results of Audit
503.	Excise and Taxation	102	Recovery of sales tax in arrears
504.	Excise and Taxation	103	Non-recovery due to delay in assessment
505.	Excise and Taxation	104	Non-delay in raising of demands for the assessed dues
506.	Excise and Taxation	105	Failure to initiate follow up action for recovery of arrears
507.	Excise and Taxation	106	Disposal of recovery certificates
508.	Excise and Taxation	107	Demands under stay
509.	Excise and Taxation	108	Non-inclusion of interest in the demand sent to the liquidator
510.	Excise and Taxation	109	Under assessment of notional sales tax liability
511.	Excise and Taxation	110	Application of incorrect rate of tax
512.	Excise and Taxation	111	Non-levy of purchase tax
513.	Excise and Taxation	112	Non-recovery of tax
514.	Excise and Taxation	113	Results of Audit
515.	Revenue	114	Results of Audit
516.	Revenue	115	Outstanding inspection reports and audit observations
517.	Revenue	116	Results of Audit
518.	Revenue	117	Short levy of stamp duty on exchange of property
519.	Revenue	118	Short levy of stamp duty on plant and machinery
520.	Revenue	119	Short levy of stamp duty on lease deed
521.	Revenue	120	Embezzlement/evasion of stamp duty
522.	Revenue	121	Incorrect exemption of stamp duty
523.	Agriculture	122	Results of Audit
524.	Agriculture	123	Outstanding inspection reports and audit observations
525.	Agriculture	124	Results of Audit
526.	Agriculture	125	Non/short recovery of purchase tax and interest
527.	Agriculture	126	Non-realization of lease money
528.	Agriculture	127	Results of Audit
529.	Transport	128	Results of Audit
530.	Transport	129	Non/short charging of fitness fee (Passing fee)
531.	Transport	130	Non-realization of fees
532.	Home	131	Arrears in revenue
533.	Home	134	Arrears in revenue
534.	Co-operative	136	Results of Audit
535.	Co-operative	137	Non-redemption of Government share capital
<b>61st Report</b>			
536.	Development and Panchayats	3	Non-responsiveness to audit findings and observations resulting in erosion of accountability
537.	P.W. (B&R)	8	Execution of Works
538.	Public Health	12	Shortage of material
539.	Rural Development	15	Allotment of houses to ineligible families

540.	Rural Development	16	Other irregularities
541.	Rural Development	22	Reclamation work not taken up for 2½ years
542.	Animal Husbandry	24	Non recovery of lease money
543.	Town and Country Planning	26	Non recovery of external development charges
544.	Food and Supplies	27	Avoidable loss due to delay in disposal of rice
545.	General	28	Misappropriations, defalcations, etc.
546.	General	31	Lack of accountability
<b>62nd Report</b>			
547.	Excise and Taxation	3	Arrears in revenue
548.	Excise and Taxation	4	Arrears in assessment
549.	Excise and Taxation	5	Frauds and evasions of taxes/duties
550.	Excise and Taxation	6	Results of Audit
551.	Excise and Taxation	7	Assessment in arrear
552.	Excise and Taxation	8	Irregularities in the grant of eligibility certificates
553.	Excise and Taxation	9	Incorrect acceptance of applications
554.	Excise and Taxation	10	Incorrect determination of zones
555.	Excise and Taxation	11	Implementation of the Scheme by Sales Tax Department
556.	Excise and Taxation	12	Excess availing of tax deferment
557.	Excise and Taxation	13	Irregularities in assessment of exempted/deferred units
558.	Excise and Taxation	14	Under-assessment due to application of concessional rate of tax
559.	Excise and Taxation	15	Under-assessment tax due to irregular deduction
560.	Excise and Taxation	16	Under assessment of notional sales tax liability
561.	Excise and Taxation	17	Non-monitoring of exempted/deferred units
562.	Excise and Taxation	18	Non-levy of purchase tax
563.	Excise and Taxation	19	Non-levy of tax on lease rent
564.	Excise and Taxation	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
565.	Excise and Taxation	21	Irregular deduction allowed against invalid declaration forms
566.	Excise and Taxation	22	Non-levy of interest and penalty
567.	Excise and Taxation	23	Non-raising of demands for interest
568.	Excise and Taxation	24	Non-realization of tax
569.	Excise and Taxation	25	Results of Audit
570.	Excise and Taxation	26	Receipts of excise duty from auction of venders
571.	Excise and Taxation	27	Short recovery of licence fee and interest
572.	Excise and Taxation	28	Loss of revenue due to re-auction of vends
573.	Excise and Taxation	29	Non-recovery due to incorrect adjustment of security
574.	Excise and Taxation	33	Results of Audit
575.	Excise and Taxation	34	Non/short realization of passengers tax
576.	Revenue	36	Results of Audit

577.	Revenue	37	Results of Audit
578.	Revenue	38	Evasion of stamp duty due to under valuation of immovable property
579.	Revenue	39	Non-levy of stamp duty on exchange of property
580.	Revenue	40	Evasion of stamp duty
581.	Revenue	41	Short levy of stamp duty
582.	Revenue	42	Inadmissible exemption of stamp duty
583.	Transport	43	Non-realization of token tax
584.	Agriculture	44	Arrears in revenue
585.	Agriculture	45	Results of Audit
586.	Agriculture	46	Outstanding inspection reports and audit observations
587.	Agriculture	47	Non/short recovery of purchase tax and interest
588.	Co-operation	49	Non-redemption of Government share capital
589.	Agriculture	50	Recovery from Patedars
590.	Medical and Health	56	Manpower
591.	Medical and Health	57	Manufacturing and selling units
592.	Medical and Health	59	Statistics of prosecutions vis-à-vis cases filed
593.	Social Justice and Empowerment	60	Facilities to handicapped persons
594.	Social Justice and Empowerment	61	Budget provision and expenditure
595.	Social Justice and Empowerment	62	Identification of persons with disabilities
596.	Social Justice and Empowerment	63	Non-maintenance of record
597.	Social Justice and Empowerment	64	Monitoring
598.	Urban Development	66	Non-collection of fire tax
599.	Education	67	CBI inquiry
600.	Finance and Justice	68	Recovery regarding appointment of daily wage workers
601.	Forest	69	Felling of Trees
602.	Town and Country Planning	70	Exemption of Sales Tax
603.	Food and Supplies	73	Recovery of amount from the Millers
604.	P.W. (B&R)	76	Non-adjustment of storage charges
605.	P.W. (B&R)	77	Irregular/un-authorized expenditure of storage charges
606.	P.W. (B&R)	78	Non-recovery of difference of sales tax
607.	Industrial Training	80	Delay in issue of Inspection Reports and settlement of old objections
<b>63rd Report</b>			
608.	Excise and Taxation	3	Arrears of revenue
609.	Excise and Taxation	4	Evasion of tax
610.	Excise and Taxation	5	Results of Audit

611.	Excise and Taxation	6	Position of collection of revenue receipts and arrears
612.	Excise and Taxation	7	Delay in finalizaion of remand cases
613.	Excise and Taxation	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
614.	Excise and Taxation	9	Under assessment of tax due to inadmissible deduction
615.	Excise and Taxation	10	Non levy of purchase tax
616.	Excise and Taxation	11	Non levy of interest and penalty
617.	Excise and Taxation	12	Non recovery of tax
618.	Excise and Taxation	13	Other tax receipts
619.	Excise and Taxation	14	Non recovery of penalties
620.	Excise and Taxation	15	Non/short realization of passengers tax
621.	Excise and Taxation	16	Short/non recovery of entertainment duty
622.	Revenue	17	Results of Audit
623.	Revenue	18	Evasion of stamp duty due to under valuation of immovable property
624.	Revenue	19	Short levy of stamp duty on exchange of property
625.	Revenue	20	Evasion of stamp duty on release deeds
626.	Revenue	21	Short levy of stamp duty
627.	Transport	25	Non deposit of token tax
628.	Agriculture	26	Arrears in revenue
629.	Agriculture	27	Results of Audit
630.	Agriculture	28	Non recovery of purchase tax and interest
631.	Co-operation	29	Results of Audit
632.	Co-operation	30	Audit in arrears
633.	Co-operation	33	Short levy of audit fee due to incorrect computation of profit
634.	Co-operation	34	Non deposit of Government share capital
635.	Co-operation	35	Non redemption of Government share capital due to late fixation of terms and conditions
636.	Co-operation	36	Non redemption of Government share capital as per terms and conditions
637.	Finance	38	Results of Audit
638.	Finance	39	Incorrect classification / non-collection of guarantee fee
639.	Finance	40	Government guarantees
640.	Finance	41	Conclusion/Recommendations
641.	Urban Development	42	Results of Audit
642.	Urban Development	43	Non recovery of 832 supervision charges
643.	Power	45	Arrears of Revenue
644.	Mines & Geology	47	Arrears of revenue
645.	Mines & Geology	48	Results of Audit
646.	Home	49	Arrears of revenue
647.	Home	50	Results of Audit

648.	Home	51	Results of Audit
649.	P.W. (B&R)	52	Results of Audit
650.	Medical & Health	55	Results of Audit
651.	Animal Husbandry	56	Results of Audit
652.	Public Works (B&R)	61	Deficient agreements
653.	Public Works (B&R)	62	Execution of works without technical sanctions
654.	Public Works (B&R)	64	Loss due to failure to include sales tax clause in the contract document
655.	Public Works (B&R)	65	Supply of Portland pozzolona cement instead of ordinary Portland Cement
656.	Revenue	66	Policy for recovery of beneficiaries share not formulated
657.	Revenue	67	Inadequate supply of drinking water
658.	Food & Supplies	68	(i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements
659.	Food & Supplies	69	Loss of interest due to delay in deposit of cheques
660.	Food & Supplies	70	Loss due to non adherence of the instructions of FCI
661.	Food & Supplies	71	Millers had not supplied the rice after milling of paddy
662.	Food & Supplies	72	Loss due to damage of wheat
663.	Food & Supplies	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
664.	Food & Supplies	74	Supervision mechanism of PDS
665.	Food & Supplies	75	Conclusions
666.	Finance	76	Mismatch of expenditure data in OTIS database
667.	Home	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
668.	Forest	79	Nugatory expenditure
669.	Transport	81	Avoidable expenditure due to non adjustment of insurance premium
670.	Irrigation	83	Lack of response to audit findings and observations resulting in erosion of accountability
671.	General	84	Financial assistance to local bodies and other institutions
672.	General	85	Misappropriations, defalcations, etc.
673.	General	86	Write-off of losses, etc.
<b>64th Report</b>			
674.	Public Health	3	Non-recovery of loans and non-contribution of share by MCs
675.	Public Health	4	Recoverable amount from HUDA
676.	Public Health	5	Non-completion of sewerage schemes
677.	Public Health	6	Yamuna Action Plan
678.	Revenue	7	Organizational set up
679.	PW(B&R)	8	Over payment to contractors
680.	General	9	Financial assistance to local bodies and others institutions
681.	General	10	Misappropriations, defalcations etc.

682.	General	11	Write-off losses etc.
683.	Agriculture	12	Arrears of revenue
684.	Agriculture	13	Results of Audit
685.	Agriculture	14	Results of Audit
686.	Agriculture	15	Non/short recovery of purchase tax and interest
687.	Transport	18	Cost of collection
688.	Transport	19	Results of Audit
689.	Transport	20	Replies to Inspection Reports
690.	Transport	21	Departmental Audit Committee Meetings
691.	Transport	22	Response of the Departments to Draft Audit Paragraphs
692.	Transport	23	Results of Audit
693.	Transport	24	Short realization of bid money on stage carriage permits
694.	Excise and Taxation	25	Arrears of revenue
695.	Excise and Taxation	26	Arrears in assessments
696.	Excise and Taxation	27	Evasion of tax
697.	Excise and Taxation	28	Write-off and waiver of revenue
698.	Excise and Taxation	29	Results of Audit
799.	Excise and Taxation	30	Delay in assessments and their impact on revenue and collection of sales tax demands
700.	Excise and Taxation	31	Absence of provisions for finalizing assessments
701.	Excise and Taxation	32	Recovery Certificates
702.	Excise and Taxation	34	Delay in issue of demand notice
703.	Excise and Taxation	35	Delay in finalization of assessment
704.	Excise and Taxation	37	Under assessment due to incorrect deduction at first stage
705.	Excise and Taxation	38	Non levy of purchase tax
706.	Excise and Taxation	39	Non levy of interest
707.	Excise and Taxation	40	Results of Audit
708.	Excise and Taxation	41	Short recovery of licence fee and interest
709.	Excise and Taxation	42	Non/short realization of passengers tax
710.	Revenue	43	Results of Audit
711.	Revenue	44	Levy and Collection of Stamp Duty and Registration Fees
712.	Revenue	45	Sales and utilization of non judicial stamps
713.	Revenue	46	Defects noticed in Sub-Registrar Offices
714.	Revenue	47	Indents for supply of non-judicial stamps
715.	Revenue	48	Short receipt of stamps
716.	Revenue	49	Non-disposal of obsolete/damaged stamps
717.	Revenue	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds
718.	Revenue	51	Failure to cross verify the transactions
719.	Revenue	52	Short levy of stamp duty
720.	Revenue	53	Under valuation of immovable properties

721.	Revenue	54	Short levy of stamp duty due to incorrect application of rates
722.	Revenue	55	Non levy of stamp duty on exchange of property
723.	Revenue	56	Incorrect grant of exemption
724.	Revenue	57	Incorrect grant of exemption
725.	Revenue	58	Misclassification of instruments
726.	Revenue	59	Short levy of stamp duty on lease deeds
727.	Revenue	60	Short levy of stamp duty
728.	Revenue	61	Non/short levy of registration fee
729.	Revenue	62	Results of Audit
730.	Revenue	63	Failure of senior officials to enforce accountability and protect interest of Government
731.	Power	64	Arrears of revenue
732.	Health	65	Results of Audit
733.	Industries	66	Results of Audit
734.	Co-operation	67	Non redemption of Government share capital
<b>65th Report</b>			
735.	Town and Country Planning	3	Outstanding recovery of Planning water sewerage charges
736.	Town and Country Planning	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
737.	Town and Country Planning	9	Occupation of shops by Planning Government departments
738.	Town and Country Planning	10	Land under unauthorized Planning possession
739.	Food and Supplies	11	Additional Benches not constituted
740.	Food and Supplies	12	Non-constitution of Circuit Benches
741.	Food and Supplies	13	Inadequate infrastructure
742.	Food and Supplies	14	State/District Consumer Protection Councils not functional
743.	Food and Supplies	15	Consumer club in schools scheme not implemented
744.	Food and Supplies	16	Excess consumption of gunny bags
745.	Rural Development	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana
746.	Rural Development	18	Advances from former Sarpanches not recovered/adjusted
747.	Agriculture	19	Inadmissible payment of special pay
748.	Finance	20	Overpayment of pensionary benefits
749.	Finance	21	Response of the Departments to Draft Audit paragraph
750.	Family welfare	22	Lack of response to Audit findings and observations resulting in erosion of accountability
751.	General	23	Financial assistance to local bodies and other institutions
752.	General	24	Misappropriations, defalcations, etc.
753.	General	25	Write-off of losses, etc.
754.	Excise and Taxation	26	Arrears of revenue



755.	Excise and Taxation	27	Arrears in assessments
756.	Excise and Taxation	28	Evasion of tax
757.	Excise and Taxation	29	Write-off and waiver of revenue
758.	Excise and Taxation	30	Results of Audit
759.	Excise and Taxation	31	Disposal of remand cases
760.	Excise and Taxation	32	Non levy of penalty
761.	Excise and Taxation	33	Delay in deciding cases in revision
762.	Excise and Taxation	34	Under assessment due to incorrect deduction from gross turnover
763.	Excise and Taxation	35	Non levy of purchase tax
764.	Excise and Taxation	36	Application of incorrect rate of tax
765.	Excise and Taxation	37	Irregular refund of tax
766.	Excise and Taxation	38	Under assessment due to non levy of surcharge
767.	Excise and Taxation	39	Results of Audit
768.	Excise and Taxation	40	Non recovery of penalty
769.	Excise and Taxation	41	Non imposition of fine
770.	Excise and Taxation	42	Loss of revenue due to re-auction of vend
771.	Revenue	43	Results of Audit
772.	Revenue	44	Short levy of stamp duty and registration fee
773.	Revenue	45	Non realization of stamp duty
774.	Revenue	46	Non levy of stamp duty on Exchange of Property
775.	Revenue	47	Short levy of stamp duty due to incorrect application of rate of tax
776.	Transport	48	Results of Audit
777.	Transport	49	Short realization of bid money on stage carriage permits
778.	Transport	50	Non recovery of token tax in respect of stage carriage buses
779.	Transport	51	Short charging of driving licence fee
780.	Transport	52	Short realization of Registration fees
781.	Transport	53	Short/non levy of penalty on overloading of vehicles
782.	Transport	54	Private Service Vehicles
783.	Irrigation	55	Arrear position of Abiana
784.	Irrigation	56	Arrear of water charges
785.	Irrigation	57	Non/short levy of additional charges/surcharge
786.	Agriculture	59	Arrear of revenue
787.	Agriculture	60	Results of Audit
788.	Agriculture	61	Non/short recovery of purchase tax and interest
789.	Co-operation	62	Results of Audit
790.	Co-operation	63	Non-deposit of dividend on State share capital
791.	Co-operation	64	Non realization of dividend on share capital of State Government
792.	Mines and Geology	65	Arrears of revenue

793.	Mines and Geology	66	Arrears of revenue
794.	Mines and Geology	67	Non/short recovery of royalty and interest
795.	Home	68	Arrears of revenue
796.	Power	69	Arrears of revenue
797.	Power	70	Outstanding inspection reports and audit observations
798.	Power	71	Results of Audit
799.	Public Health	72	Results of Audit
800.	Finance	73	Results of Audit
801.	Health	75	Results of Audit
<b>67th Report</b>			
802.	Forest	5	Selection of villages
803.	Forest	6	Implementation of project components/Physical targets and achievements
804.	Forest	7	Fire protection measures not taken
805.	Forest	8	Community institution strengthening process/Villages Resource Management Committee
806.	Forest	9	Expenditure in violation of project guidelines
807.	Forest	10	Expenditure in violation of project guidelines/Wasteful expenditure on construction of coffer dam
808.	Forest	11	Expenditure on labour on construction works
809.	Rural Development	12	Execution of works/Works undertaken
810.	Rural Development	13	Execution of works without technical sanctions and splitting of works
811.	Rural Development	14	Wasteful expenditure on Below Poverty Line census
812.	Housing	15	Financial and physical performance/ Profitability and working results
813.	Housing	16	Loss of interest due to delay in transfer of funds to head office
814.	Housing	17	Avoidable loss due to delay in deposit of advance tax
815.	Housing	18	Non-achievement of financial and physical targets of construction of houses
816.	Housing	19	Construction of houses without .demand survey
817.	Housing	20	Utilization of land meant for EWS houses towards LIG houses
818.	Housing	21	Extra expenditure due to allotment of work at higher rates
819.	Housing	22	Non-recovery of compensation from contractors.
820.	Housing	23	Fire fighting systems remaining non-functional
821.	Town & Country Planning	25	Estate Officer, HUDA Faridabad
822.	P.W. (B&R)	27	Violation of contractual obligations/undue favour to contractors/avoidable expenditure/inadmissible payment of interest to the entrepreneur
823.	P.W. (B&R)	28	Analysis of outstanding balances
824.	Irrigation	30	Extra/avoidable expenditure on land acquisition

825.	Irrigation	33	Analysis of outstanding balances
826.	Transport	35	Extra financial burden on State exchequer
827.	Finance	37	Overpayment of pensionary benefits
828.	Home	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period
829.	Co-operation	39	Regulatory issues and others/injudicious payment on account of training and managerial subsidies to self help groups
830.	Excise and Taxation	40	Arrears of revenue
831.	Excise and Taxation	41	Arrears in assessments
832.	Excise and Taxation	42	Evasion of tax
833.	Excise and Taxation	43	Write-off and waiver of revenue
834.	Excise and Taxation	44	Refunds
835.	Excise and Taxation	45	Results of Audit
836.	Excise and Taxation	46	Evasion of tax by unregistered dealers/Non levy of tax on contractees
837.	Excise and Taxation	47	Acceptance of incomplete/ invalid declaration forms
838.	Excise and Taxation	48	Acceptance of incomplete/ invalid declaration forms
839.	Excise and Taxation	49	Non compliance of departmental instructions regarding cross verification
840.	Excise and Taxation	50	Non compliance of departmental instructions regarding cross verification
841.	Excise and Taxation	51	Non compliance of departmental instructions regarding cross verification
842.	Excise and Taxation	52	Non compliance of departmental instructions regarding cross verification
843.	Excise and Taxation	54	Non levy of interest and penalty
844.	Excise and Taxation	56	Incorrect allowance of concessional rate
845.	Excise and Taxation	58	Under assessment due to application of incorrect rate of tax
846.	Excise and Taxation	59	Under assessment due to application of incorrect rate of tax
847.	Excise and Taxation	60	Results of Audit
848.	Excise and Taxation	61	Uncollected Excise revenue
849.	Excise and Taxation	62	Short recovery of licence fee and interest
850.	Excise and Taxation	63	Non recovery of additional licence fee for lifting of short/additional quota
851.	Excise and Taxation	64	Non imposition/recovery of compounding fee
852.	Excise and Taxation	65	Non imposition/recovery of compounding fee
853.	Excise and Taxation	66	Results of Audit
854.	Excise and Taxation	67	Arrears of revenue
855.	Excise and Taxation	68	Non-short realization of passengers tax/ Transport co-operative societies
856.	Excise and Taxation	69	Maxi cabs, taxis and auto rickshaws
857.	Excise and Taxation	70	City bus service
858.	Excise and Taxation	71	Non levy of interest

859.	Excise and Taxation	72	Non realization of goods tax and additional tax
860.	Excise and Taxation	73	Non registration of maxi cabs
861.	Excise and Taxation	74	Non disposal of challans
862.	Mines and Geology	75	
863.	General	77	Results of Audit
864.	Transport	78	Taxes on Motor Vehicles/Short realization of permit and counter signature fee
865.	Transport	79	Non realization of token tax from private service vehicles
866.	Transport	80	Short realization of bid money on stage carriage permits
867.	Agriculture	81	Non recovery of purchase tax and interest
868.	Revenue	82	Results of Audit
869.	Revenue	83	Short levy of stamp duty due to misclassification of deeds
870.	Revenue	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the agriculturists
871.	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
872.	Revenue	86	Evasion of stamp duty due to non execution of conveyance deeds
873.	Revenue	87	Evasion of stamp duty due to non execution of conveyance deeds
874.	Revenue	88	Misclassification of documents
875.	Revenue	89	Short levy of stamp duty due to under valuation of properties
876.	Revenue	90	Short levy of stamp duty due to under valuation of properties
877.	Revenue	91	Unauthorized retention of receipts
<b>68th Report</b>			
878.	Agriculture	3	Financial management
879.	Agriculture	4	Non-preparation of Balance Sheet
880.	Agriculture	5.	Outstanding temporary advances
881.	Agriculture	6	Non-recovery of miscellaneous advances
882.	Agriculture	7	Non-recovery of expenditure incurred on the schemes
883.	Agriculture	8	Strength of teachers
884.	Agriculture	9	Execution of works
885.	Agriculture	10	Loss due to non-charging of interest from allottees
886.	Public Health	11	Misappropriation, losses, defalcations etc.
887.	Public Health	17	Taking up of schemes without ensuring availability of raw water
888.	Environment	24	Assessment of waste and risks associated with it
889.	Environment	25	Sale of used oil to unauthorized dealer
890.	Food and Supplies	30	Loss due to lack of supervision and improper storage of wheat stock
891.	Food and Supplies	31	Loss due to non-recovery of transportation charges
892.	Irrigation	32	Loss of interest due to heavy unspent balance

893.	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)
894.	Town and Country Planning	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
895.	Town and Country Planning	35	Unfruitful expenditure on incomplete work
896.	Home	36	Misappropriation, losses, defalcation, etc.
897.	Home	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
898.	P.W. (B&R)	39	Irregular expenditure on operation of excess ex-cadre posts
999.	Revenue	41	Misappropriation, losses, defalcation, etc.
900.	Health	42	Delay in furnishing utilization certificates
901.	Health	43	Misappropriation, losses, defalcation, etc.
902.	Health	44	Avoidable payment due to non-insurance of vehicles
903.	Health	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
904.	Health	46	Non-responsiveness to audit findings and observations resulting in erosion of accountability
905.	Health	47	Follow up on Audit Reports
906.	Industries	48	Abstract of performance of the autonomous bodies
907.	Animal Husbandry	51	Misappropriation, losses, defalcation, etc.
908.	Women and Child Development	52	Misappropriation, losses, defalcation, etc.
909.	Rural Development	56	Allotment of houses to ineligible families
910.	Urban Local Bodies	58	Delay in furnishing utilization certificates
911.	Urban Local Bodies	59	Non-submission of Accounts
912.	Urban Local Bodies	60	Non-furnishing of accounts of utilization of grants
913.	Excise and Taxation	61	Arrears of revenue
914.	Excise and Taxation	62	Arrears in assessments
915.	Excise and Taxation	63	Evasion of tax
916.	Excise and Taxation	64	Write-off and waiver of revenue
917.	Excise and Taxation	65	Refunds
918.	Excise and Taxation	66	Results of Audit
919.	Excise and Taxation	67	Non levy of interest
920.	Excise and Taxation	68	Non levy of interest and penalty
921.	Excise and Taxation	69	Arrears of sales tax
922.	Excise and Taxation	70	Non inclusion of interest in the demand sent to liquidator
923.	Excise and Taxation	71	Under assessment of tax due to incorrect determination of gross turnover
924.	Excise and Taxation	72	Under assessment of tax due to application of incorrect rate
925.	Excise and Taxation	73	Non levy of tax on liquor

926.	Excise and Taxation	74	Results of Audit
927.	Excise and Taxation	75	Non/short realization of passengers tax
928.	Excise and Taxation	76	Non/short realization of passengers tax
929.	Excise and Taxation	77	Non levy/recovery of penalty
930.	Excise and Taxation	78	Non levy/recovery of penalty
931.	Mines and Geology	79	Results of Audit
932.	Transport	80	Lack of control over monitoring of duplicate engine/chassis number
933.	Transport	81	Same registration numbers were allotted to two vehicles
934.	Transport	82	Registration of two or more vehicles with same insurance cover note
935.	Agriculture	83	Arrears of revenue
936.	Agriculture	84	Results of Audit
937.	Agriculture	85	Results of Audit
938.	Revenue	86	Results of Audit
939.	Revenue	87	Short levy of stamp duty due to application of incorrect rates of immovable property
940.	Revenue	88	Non levy of stamp duty on plant and machinery
941.	Finance	89	Non recovery of Loans and interest
942.	Finance	90	Non recovery of loans and interest
943.	Finance	91	Non recovery of interest and penal interest
944.	Finance	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
945.	Finance	93	Non reconciliation of outstanding loans and interest
946.	Home	94	Arrears of revenue
947.	Home	95	Results of Audit
948.	Irrigation	98	Results of Audit
949.	Power	99	Arrears of revenue
950.	Co-operation	100	Results of Audit
951.	Co-operation	101	Non deposit of dividend on State share capital
952.	Excise and Taxation	102	Analysis of arrears of revenue
953.	Excise and Taxation	103	Arrears in assessments
954.	Excise and Taxation	104	Performance of assessments
955.	Excise and Taxation	105	Evasion of tax
956.	Excise and Taxation	106	Write off and waiver of revenue
957.	Excise and Taxation	107	Refunds
958.	Excise and Taxation	108	Compliance with the earlier Audit Reports
959.	Excise and Taxation	109	Results of Audit
960.	Excise and Taxation	110	Absence of mechanism to verify the tax deposited before allowing input tax credit
961.	Excise and Taxation	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions

962.	Excise and Taxation	112	Misuse of declaration forms STD-IV/VAT-DI and C
963.	Excise and Taxation	113	Incorrect allowing of exemption/concession without declarations/documents or against incomplete declaration/documents
964.	Excise and Taxation	114	Non-levy of penalty
965.	Excise and Taxation	115	Non-levy of penalty
966.	Excise and Taxation	116	Short recovery of lump sum tax on Works contract
967.	Excise and Taxation	117	Excess allowing of input tax credit
968.	Excise and Taxation	118	Underassessment of tax due to allowing of excess benefit of deferment
969.	Excise and Taxation	119	Underassessment of tax due to application of incorrect rate
970.	Excise and Taxation	120	Inadmissible allowing of input tax credit
971.	Excise and Taxation	121	Results of Audit
972.	Excise and Taxation	122	Non/short realization of passengers tax from Co-operative Transport Societies
973.	Excise and Taxation	123	Non/short realization of passengers tax from educational institutions
974.	Excise and Taxation	124	Non/short recovery of passengers tax from tax from City Bus Operators
975.	Excise and Taxation	125	Results of Audit
976.	Excise and Taxation	126	Non-realisation of differential licence fee
977.	Excise and Taxation	127	Short recovery of licence fee and interest
978.	Transport	128	Loss of revenue due to non-levy/collection of passengers tax on students' concession passes
979.	Transport	129	Non-charging of permit transfer fee
980.	Transport	130	Non-realisation of bid money on stage carriage permits
981.	Transport	131	Non/short recovery of token tax from stage carriage bus owners
982.	Transport	132	Short realization of conductor's licence fee
983.	Agriculture	133	Analysis of arrears of revenue
984.	Agriculture	134	Results of Audit
985.	Agriculture	135	Results of Audit
986.	Agriculture	136	Non-recovery of interest on purchase tax
987.	Co-operation	137	Results of Audit
988.	Revenue	141	Absence of database of revenue foregone
989.	Revenue	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
990.	Revenue	143	Contracts for catching fish from public ponds
991.	Revenue	144	Incorrect grant of exemption on instrument of SEZ/real estate developer
992.	Revenue	145	Exemption of SD on collusive decrees
993.	Revenue	146	Remission of SD on instruments of compensation awards
994.	Revenue	147	Incorrect grant of remission of SD

995.	Revenue	148	Irregular exemption of SD on supplementary deed
996.	Revenue	149	Delay in implementation of enhanced rates
997.	Revenue	150	Evasion of stamp duty due to undervaluation of immovable property
998.	Revenue	151	Loss of stamp duty due to misclassification of documents
999.	Revenue	152	Short levy duty due to application of incorrect rates of immovable property
1000.	Revenue	153	General controls
1001.	Revenue	154	Audit findings/General controls
1002.	Revenue	155	Inadequacy of input controls & validation checks
1003.	Revenue	156	Disputed lands and properties
1004.	Revenue	157	Non-allotment of unique ID number to land owner/cultivator
1005.	Revenue	158	Absence of provision in HARIS to capture serial number of stamp papers
1006.	Revenue	159	Other points of interest
1007.	Medical/ Public Health	160	Results of Audit
1008.	Home	161	Analysis of arrears of revenue
1009.	Power	162	Analysis of arrears of revenue
1010.	Animal Husbandry	163	Results of Audit
<b>70TH Report</b>			
1011.	Health	3	Fi.nancial Management
1012.	Health	4	S.hortage of staff at CHC and PHC level
1013.	Health	5	Fr.aud/misappropriation /embezzlement/loses/over pa.yments
1014.	Health	6	Unfruitful expenditure on purchase of food testing equipment
1015.	Health	7	Misappropriations, losses, defalcations, etc.
1016.	Home	8	Financial Management
1017.	Home	9	Records of advances not maintained
1018.	Home	10	Construction of residential and non-residential buildings
1019.	Home	11	Delay/non-completion of building works
1020.	Home	12	Misappropriations, losses, defalcations, etc.
1021.	Rural Development	13	Financial performance
1022.	Rural Development	14	Programme management
1023.	Rural Development	15	Abnormal delay in completion of projects
1024.	Rural Development	16	Role of Self Help Groups in implementing DDP objectives
1025.	Rural Development	17	Execution of works
1026.	Rural Development	18	Other topics of interest
1027.	Rural Development	19	Maintenance of record
1028.	Education	20	Suspected embezzlement
1029.	Education	22	Los due to non-availing of full Central assistance
1030.	Administration of	25	Infructuous expenditure on empanelment of advocates



	Justice		
1031.	Public Works (B&R)	26	Extra expenditure due to non-allotment of work
1032.	Industries and Commerce	27	Block of funds
1033.	Revenue and Disaster Management	28	Non-refund of un-utilized balance of CRF
1034.	Revenue and Disaster Management	29	Payment of gratuitous relief on contradictory reports
1035.	Revenue and Disaster Management	30	Fraud in distribution and double payment of CRF
1036.	Excise and Taxation	31	Analysis of arrears of revenue
1037.	Excise and Taxation	32	Arrears in assessments
1038.	Excise and Taxation	33	Evasion of tax
1039.	Excise and Taxation	34	Write off and waiver of revenue
1040.	Excise and Taxation	35	Refunds
1041.	Excise and Taxation	36	Result of Audit
1042.	Excise and Taxation	37	Disposal of attached property
1043.	Excise and Taxation	38	Issue of recovery certificates
1044.	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
1045.	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
1046.	Excise and Taxation	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
1047.	Excise and Taxation	42	Absence of provision regarding allowances in installments in payment of arrears due
1048.	Excise and Taxation	43	Disposal of appeal cases by JETCs
1049.	Excise and Taxation	44	Non-declaration of arrears under Punjab Land Revenue Act
1050.	Excise and Taxation	45	Failure to initiate follow up action for recovery of arrears within the district
1051.	Excise and Taxation	46	Disposal of immovable property during the currency of recovery of arrears
1052.	Excise and Taxation	47	Underassessment of tax due to allowing of excess benefit of deferment
1053.	Excise and Taxation	48	Incorrect allowing of input tax credit
1054.	Excise and Taxation	49	Underassessment of tax due to inadmissible deduction from gross turnover
1055.	Excise and Taxation	50	Result of audit
1056.	Excise and Taxation	51	Non-realization of differential license fee
1057.	Excise and Taxation	52	Short recovery of license fee and interest

1058.	Excise and Taxation	53	Short recovery of license fee and interest
1059.	Excise and Taxation	54	Non-recovery of penalty
1060.	Excise and Taxation	55	Result of audit
1061.	Excise and Taxation	56	Educational institutions
1062.	Excise and Taxation	57	Transport co-operative societies
1063.	Excise and Taxation	58	City bus operators
1064.	Revenue	59	Result of audit
1065.	Revenue	60	Evasion of stamp duty due to undervaluation of immovable property
1066.	Revenue	61	Evasion of stamp duty due to misclassification of documents
1067.	Revenue	62	Short levy of stamp duty due to application of incorrect rates of immovable property
1068.	Revenue	63	Exemption of stamp duty on collusive decrees
1069.	Revenue	64	Irregular exemption of stamp duty
1070.	Transport	65	Compliance with the earlier Audit Reports
1071.	Transport	66	Result of audit
1072.	Transport	67	Non-short recovery of token tax
1073.	Transport	68	City bus owners
1074.	Transport	69	Stage carriage buys owners
1075.	Transport	70	Short realization of permit transfer fee
1076.	Transport	71	Non-realization of additional fee for retention of choice registration
1077.	Home	72	Non-realization of police cost from Railways
1078.	Home	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification reports
1079.	Home	74	Delay in submission of inventory of unclaimed vehicles
1080.	Home	75	Non-short raising of bills
1081.	Home	76	Non-short raising of bills
1082.	Home	77	Non-disposal of arms and ammunition
1083.	Home	78	Non-disposal of condemned vehicles
1084.	Public Health	79	Result of audit
1085.	Public Health	80	Non-recovery of water charges
1086.	Mines and Geology	81	Result of audit
1087.	Mines and Geology	82	Non-recovery of royalty and interest
1088.	Co-operation	84	Result of audit
1089.	Power	85	Analysis of arrears of revenue
1090.	Agriculture	86	Analysis of arrears of revenue
<b>71<sup>st</sup> Report</b>			
1091.	Agriculture	3	Financial Management
1092.	Agriculture	4	Cash Management
1093.	Agriculture	5	Water and Sewerage Charges

1094.	Agriculture	6.	Infrastructural Facilities in Mandis
1095.	Agricultur	7	Conducting of non-agricultural business in the Mandis
1096.	Agriculture	8	Encroachment of mandi land
1097.	Agriculture	9	Auction of Mandi plots
1098.	Agriculture	10	Execution of works without technical sanctions
1099.	Agriculture	11	Purchase of packed bitumen
1100.	Agriculture	12	Expenditure on widening and strengthening of road
1101.	Women and Child Development	13	Pre-school education kits
1102.	Public Health Engineering	15	Execution of work without call of tenders
1103.	Public Health Engineering	16	Purchases
1104.	Public Health Engineering	18	Blocking of funds on purchase of stores in excess of requirement
1105.	Public Health Engineering	19	Misappropriations, losses, defalcation, etc.
1106.	Irrigation	21	Extra expenditure due to non-finalisation of tenders within the validity period
1107.	Irrigation	22	Unfruitful expenditure on incomplete drainage scheme
1108.	Transport	25	Excess expenditure on purchase of Cummins Naturally Aspirated Gas buses
1109.	Transport	26	Misappropriations, losses, defalcation, etc.
1110.	Education	27	Parking of funds outside Government Accounts
1111.	Rural Development	33	Delay in furnishing Utilization Certificates
1112.	Excise and Taxation	34	Compliance with the earlier Audit Reports
1113.	Excise and Taxation	35	Analysis of arrears of revenue
1114.	Excise and Taxation	36	Position of Inspection Reports
1115.	Excise and Taxation	37	Results of audit
1116.	Excise and Taxation	38	Leased machinery and equipments
1117.	Excise and Taxation	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
1118.	Excise and Taxation	40	Short levy of lump sum tax on works contract
1119.	Excise and Taxation	41	Underassessment of tax due inadmissible deduction from gross turnover
1120.	Excise and Taxation	42	Underassessment of tax due inadmissible deduction from gross turnover
1121.	Excise and Taxation	43	Evasion of value added tax due to Suppression of purchases and sales
1122.	Excise and Taxation	44	Analysis of arrears of revenue
1123.	Excise and Taxation	45	Position of Audit Reports
1124.	Excise and Taxation	46	Results of audit
1125.	Excise and Taxation	47	Non-recovery/levy of penalty on illicit liquor owners
1126.	Excise and Taxation	48	Non-recovery/levy of penalty on illicit liquor owners

1127.	Excise and Taxation	49	Short/non-recovery of license fee and interest
1128.	Excise and Taxation	50	Short/non-recovery of license fee and interest
1129.	Excise and Taxation	51	Short/non-recovery of license fee and interest
1130.	Excise and Taxation	52	Analysis of arrears of revenue\
1131.	Excise and Taxation	53	Position of Audit Reports
1132.	Excise and Taxation	54	Results of audit
1133.	Excise and Taxation	55	City bus operators
1134.	Revenue	56	Revenue impact of the Audit/Position of Inspection Reports
1135.	Revenue	57	Position of Audit Reports
1136.	Revenue	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1137.	Revenue	59	Contracts for collection of toll by private entrepreneurs
1138.	Revenue	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1139.	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
1140.	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
1141.	Revenue	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1142.	Revenue	64	Short levy of stamp duty and registration fee due to misclassification of documents
1143.	Revenue	65	Delay in implementation of enhanced rates of registration fee
1144.	Revenue	66	Evasion of stamp duty due to undervaluation of immovable property
1145.	Revenue	67	Non-levy of stamp duty on collusive decrees 18
1146.	Transport	68	Failure of senior officials to enforce accountability and protect the interest of the State Government
1147.	Transport	69	Follow up on Audit Reports-summarised position
1148.	Transport	70	Analysis of arrears of revenue (Taxes on Vehicles)
1149.	Transport	72	Stage carriage bus owners
1150.	Transport	73	City bus owners
1151.	Transport	74	Non-realisation of additional fee for retention of choice registration mark
1152.	Finance	75	Non-raising of demand of guarantee fee
1153.	Town and Country Planning	76	Results of audit
1154.	Town and Country Planning	77	Non recovery / realization of licence fee
1155.	Town and Country Planning	78	Non recovery / realization of licence fee
1156.	Forest	79	Results of Audit
1157.	Co-operation	80	Results of Audit

1158.	Irrigation	81	Results of Audit
1159.	Mines & Geology	82	Results of audit
1160.	Mines & Geology	83	Non-recovery of royalty and interest
1161.	Public Health	84	Results of audit
1162.	Public Health	85	Non-recovery of water charges
<b>72<sup>nd</sup> Report</b>			
1163.	Health	3	Activities not covered under the objectives of Red Cross Society
1164.	Health	4	Outstanding loans and advances
1165.	Higher Education	5	Financial Management
1166.	Higher Education	6	Compilation of annual accounts
1167.	Higher Education	7	Submission of false utilization certificate
1168.	Higher Education	8	Planning for courses
1169.	Higher Education	9	Under utilization of earmarked fund
1170.	Higher Education	10	Inadequacy of infrastructure in Instructional area
1171.	Higher Education	11	Avoidable expenditure on customs Duty
1172.	Higher Education	12	Performance evaluation
1173.	Higher Education	13	Misappropriations, losses, defalcations, etc.
1174.	Forest	15	Non-realization of compensation for Use of forest land for non-forest purposes
1175.	Forest	16	Haryana wood-based Industries Revolving Corpus Fund
1176.	Commissioner Hisar Division	19	National Programme for Control of Blindness
1177.	Commissioner Hisar Division	20	Accredited Social Health Activists
1178.	Commissioner Hisar Division	21	Quality of education
1179.	Commissioner Hisar Division	22	Water supply
1180.	Commissioner Hisar Division	23	Excess expenditure over estimates
1181.	Commissioner Hisar Division	24	Non-recovery of water and sewerage charges
1182.	Commissioner Hisar Division	25	Water quality
1183.	Commissioner Hisar Division	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
1184.	Commissioner Hisar Division	27	Non-payment of annuity under Rehabilitation and Resettlement policy
1185.	Commissioner Hisar Division	28	District Plan Scheme
1186.	Commissioner Hisar Division	29	Common irregularities in Panchayati Raj Institutions
1187.	Commissioner Hisar	30	Swarnjayanti Gram Swarajgar Yojna

	Division		
1188.	Commissioner Hisar Division	31	Bogus ration cards in TPDS
1189.	Commissioner Hisar Division	32	Other irregularities
1190.	Commissioner Hisar Division	33	Crime trends
1191.	Commissioner Hisar Division	34	Weaponry
1192.	Commissioner Hisar Division	35	Inspection of police stations
1193.	Irrigation	36	Excess payment due to adoption of incorrect Wholesale price index of steel
1194.	PWD (B & R)	39	Undue financial aid to contractor
1195.	PWD (B & R)	40	Wasteful expenditure due to execution of Sub-standard work
1196.	Agriculture	41	Unfruitful Expenditure on incomplete cold storage work
1197.	Public Health Engineering	42	Unfruitful expenditure on installation of water Purification plants in villages already provided With safe drinking water
1198.	Town & Country Planning	44	Follow-up on Audit Reports
1199.	Town & Country Planning	45	Blocking of funds due to non-allotment of dwelling units
1200.	Town & Country Planning	46	Inordinate delay in completion of scheme
1201.	Food and Supplies	47	Loss of interest due to delay in claiming refund of Bonus paid to farmers
1202.	Labour And Employment	48	Non-achievement of objectives due to non- Utilization of cess funds
1203.	Animal Husbandry	49	Receipt of funds from other sources
1204.	Animal Husbandry	50	Failure in recovering milk cess
1205.	Animal Husbandry	51	Livestock insurance
1206.	Animal Husbandry	52	Outsourcing of Artificial Insemination Services
1207.	Animal Husbandry	53	Poultry Disease Investigation and Feed Analytical Laboratory
1208.	Animal Husbandry	54	Hi-Tech Dairy Shed Scheme
1209.	Animal Husbandry	55	Quality control of feed, milk and milk products
1210.	Animal Husbandry	56	Avoidable payment of departmental charges
1211.	Animal Husbandry	57	Construction of veterinary polyclinics
1212.	Animal Husbandry	58	Construction of Pet Clinic at Panchkula
1213.	Animal Husbandry	59	Lack of monitoring of execution of works
1214.	Animal Husbandry	60	Internal Audit System
1215.	Animal Husbandry	61	Delay in furnishing Utilisation Certificates
1216.	Animal Husbandry	62	Misappropriations, Losses, defalcations, etc
1217.	Excise And Taxation	63	Analysis of arrears of revenue
1218.	Excise And Taxation	64	Analysis of collection

1219.	Excise And Taxation	65	Position of Inspection Reports
1220.	Excise And Taxation	66	Results of audit
1221.	Excise And Taxation	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business
1222.	Excise And Taxation	68	Non-maintenance of production level
1223.	Excise And Taxation	69	Non-recovery of tax
1224.	Excise And Taxation	70	Evasion of tax by fraudulent utilization of fake forms
1225.	Excise And Taxation	71	Evasion of tax by fraudulent utilization of fake forms
1226.	Excise And Taxation	72	Evasion of tax by fraudulent utilization of fake forms
1227.	Excise And Taxation	73	Concealment of sales
1228.	Excise And Taxation	74	Irregular grant of concession/exemption on invalid Forms/forms issued to other dealers
1229.	Excise And Taxation	75	Short/non-accounting of goods imported through Use of declaration form
1230.	Excise And Taxation	76	Input tax credit allowed incorrectly
1231.	Excise And Taxation	77	Incorrect allowance of input tax credit
1232.	Excise And Taxation	78	Incorrect deductions of High sea sale and Transit Sale
1233.	Excise And Taxation	79	Transit sale
1234.	Excise And Taxation	80	Transit sale
1235.	Excise And Taxation	81	Evasion of value added tax due to Suppression Of purchases and sale
1236.	Excise And Taxation	82	Non-realisation of differential license fee on Re-actioun
1237.	Transport	83	Lack of IT strategy and planning resulting in Implementation of unauthorized software
1238.	Transport	84	Partial utilization of the system
1239.	Transport	85	Lack of change control mechanism
1240.	Transport	86	Lack of proper documentation and system development controls
1241.	Transport	87	Inordinate delay in finalization of tenders of Smart cards
1242.	Transport	88	Non-development of technical expertise within the Department
1243.	Transport	89	Non-provision of citizen centric service
1244.	Transport	90	Monitoring and evaluation of the project
1245.	Transport	91	Deficiencies in operation of Vahan Software
1246.	Transport	92	Usage of local software having no linkage withVAHAN
1247.	Transport	93	Dual database
1248.	Transport	94	Delay in implementation of revised rates of road Tax
1249.	Transport	95	Delay in implementation of revised penalty rates
1250.	Transport	96	Non-availability of MIS reports to identify the Vehicle required to the re-registered
1251.	Transport	97	assigning of same engine number and chassis Number to more than one vehicle
1252.	Transport	98	Tampering of chassis number
1253.	Transport	99	Incomplete capture of chassis code

1254.	Transport	100	Unreliable data
1255.	Transport	101	Registration of two or more vehicles with same Insurance cover note
1256.	Transport	102	Data accuracy of SARATHI
1257.	Transport	103	Insufficient logical controls and non segregation of duties
1258.	Transport	104	Absence of Business Continuity and disaster recovery plan
1259.	Transport	105	Conclusion
1260.	Transport	106	Recommendations
1261.	Transport	107	Non/short recovery of token tax
1262.	Transport	108	Stage carriage bus owners
1263.	Transport	109	City bus owners
1264.	Revenue	110	Evasion of stamp duty due to misclassification of Documents
1265.	Revenue	111	Evasion of stamp duty due to undervaluation of immovable property
1266.	Revenue	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1267.	Revenue	113	Suspected misappropriation of stamp duty
1268.	Revenue	114	Short levy of stamp duty on partition deed
1269.	Revenue	115	Irregular exemption of stamp duty
1270.	Industries	116	Excess benefit of deferment for expansion Of industrial unit
1271.	Industries	117	Non/short recovery of interest free loan
1272.	Industries	118	Non/short recovery of interest free loan
1273.	Industries	119	Incorrect computation of fixed capital Investment and excess tax concession
1274.	Power	120	Failure of senior officials to enforce accountability and protect the interest of the State Government
1275.	Mines and Geology	121	Non-recovery of royalty and interest
<b>73rd Report</b>			
1276.	Labour	3	Short realization of cess
1277.	Labour	4	Short collection of cess
1278.	Labour	5	Delayed/non-deposit of cess
1279.	Irrigation	6	Planning
1280.	Irrigation	7	Non-receipt of share from other States
1281.	Irrigation	8	Unfruitful Expenditure on Dadupur Nalvi Irrigation Project
1282.	Irrigation	10	Damage of head regulator costing Rs.1.35 crore
1283.	Irrigation	11	Disposal of sewage and effluent water in Western Jamuna Canal causing environmental hazards
1284.	Irrigation	13	Non-recovery of balance amount from LAO
1285.	Irrigation	14	Mutation of land not made
1286.	Irrigation	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
1287.	Irrigation	16	Non-transfer of amounts lying in deposit to revenue



1288.	Irrigation	17	Non-deposit of labour cess with Labour Welfare board
1289.	Irrigation	18	Lack of seriousness towards making payments of land compensation
1290.	Irrigation	20	Utilisation of Acquired/Allotted Land and Management of Government Land
1291.	Irrigation	21	Non-recovery of cost of land
1292.	Irrigation	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
1293.	Town and Country Planning	24	Acquisition of land under prohibited area
1294.	Town and Country Planning	25	Recovery of external development charges
1295.	Town and Country Planning	26	Delays in payment of Annuity to landowners
1296.	Town and Country Planning	27	Non-maintenance of records
1297.	Town and Country Planning	28	Payments made without updating the revenue records
1298.	Town and Country Planning	29	Wrong calculation of Income Tax at source
1299.	Town and Country Planning	30	Deduction of Income Tax at source
1300.	Town and Country Planning	31	Conclusions
1301.	Town and Country Planning	32	Audit Findings
1302.	Town and Country Planning	33	Non-recovery of lease rent from petrol pumps
1303.	Town and Country Planning	34	Undue favour to the Society
1304.	Town and Country Planning	35	Grant of licenses to private colonizers
1305.	Public works (Buildings & Roads)	36	Status of Acquisition and Allotment of Land at State Level
1306.	Public works (Buildings & Roads)	37	Acquisition of land
1307.	Public works (Buildings & Roads)	38	Conducting of physical verification of Government land
1308.	Public works (Buildings & Roads)	39	Non-mutation of land acquired
1309.	Public works (Buildings & Roads)	40	Avoidable expenditure on reconstruction of a portion of road
1310.	Public works (Buildings & Roads)	41	Unfruitful expenditure on incomplete building
1311.	Public Health	44	Avoidable expenditure on purchase of costly material
1312.	Rural Development	48	State Employment Guarantee Council (SEGC:)
1313.	Rural Development	49	Financial irregularities in Gram Panchayats

1314.	Rural Development	50	Physical performance
1315.	Rural Development	51	Registration of households, allotment of job cards, and allocation of employment
1316.	Rural Development	52	Planning and execution of works
1317.	Rural Development	53	Execution of forest works
1318.	Rural Development	54	Maintenance of records and date automation for monitoring and Information System (MIS)
1319.	Rural Development	55	Lack of transparency in implementation ;of the scheme, monitoring and evaluation
1320.	Rural Development	56	Registration of households and allotment of job cards
1321.	Rural Development	57	Suspected double payments
1322.	Rural Development	58	Payment of wages in excess of rates
1323.	Rural Development	59	Mechanism to assess the impact
1324.	Rural Development	60	Delay in furnishing utilization certificates (STATE FINANCES)
1325.	Development and Panchayats	61	Irregular release of grants
1326.	Development and Panchayats	62	Irregular release/non-utilization of grants
1327.	Development and Panchayats	63	Monitoring and Internal Control
1328.	Home	64	Audit Findings
1329.	Home	65	Non-forfeiture of surely bonds
1330.	Urban Local Bodies	66	Audit Findings
1331.	Revenue	67	Audit Findings
1332.	Revenue	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1333.	Social Justice and Empowerment	69	Disbursement of old age summan allowances to ineligible persons
1334.	Health and Family Welfare	70	Embezzlement due to inadequate internal control
1335.	Health and Family Welfare	71	Misappropriations, losses, defalcations, etc. (STATE FINANCES)
1336.	Education	72	Non-functioning of terminals installed under EDUSAT programme
1337.	Agriculture	74	Blockade of funds on construction of incomplete buildings of Agro Malls due to ill planning
1338.	Technical Education	76	Grants-in-aid
1339.	Technical Education	77	Non-adjustment of temporary advance
1340.	Technical Education	78	Delay in setting up of new polytechnics in the State
1341.	Technical Education	79	Construction of Scheduled Caste Hostels
1342.	Technical Education	80	Special coaching for competition/placement for SC Students
1343.	Technical Education	81	Under utilization of staff
1344.	Technical Education	82	Internal control

1345.	Technical Education	85	Financial Irregularities
1346.	Industries	87	Delay in furnishing utilization certificates (STATE FINANCES)
1347.	District Gurgaon	89	Perspective and annual Plan
1348.	District Gurgaon	90	Gaps in fund flow and expenditure incurred
1349.	District Gurgaon	91	Physical verification of selected schools
1350.	District Gurgaon	92	Girls' Education and Scheduled Caste/Scheduled Tribe Children
1351.	District Gurgaon	93	Allotment of civil works without requirement
1352.	District Gurgaon	94	Delay in completion of Civil works
1353.	District Gurgaon	95	Village Education Committee/School Management Committee Training
1354.	District Gurgaon	96	Internal control
1355.	District Gurgaon	97	Water quality
1356.	District Gurgaon	98	Non-handling over of tubewell based water supply scheme to Panchayats
1357.	District Gurgaon	99	Non-recovery of water and sewerage charges
1358.	District Gurgaon	100	Construction of haats
1359.	District Gurgaon	101	Incorrect reporting of expenditure
1360.	District Gurgaon	102	Non-completion of dwelling units
1361.	District Gurgaon	103	Benefit given in contravention of the guidelines
1362.	District Gurgaon	104	Allotment of houses
1363.	District Gurgaon	105	Common irregularities noticed in Panchayati Raj Institutions
1364.	District Gurgaon	106	Physical verification
1365.	District Gurgaon	107	Excess expenditure over estimate
1366.	District Gurgaon	108	Non-revision of list of BPL/AAY beneficiaries
1367.	District Gurgaon	109	Fair price shops
1368.	District Gurgaon	110	Challans for violation of traffic rules
1369.	Excise and Taxation	112	Evasion of tax
1370.	Excise and Taxation	113	Non-Production of records to Audit for scrutiny
1371.	Excise and Taxation	114	Arrears in assessments
1372.	Excise and Taxation	115	Position of Inspection Reports
1373.	Excise and Taxation	116	Non-levy of Tax/Penalty for misuse of form VAT D-1
1374.	Excise and Taxation	117	Material supplied by contractee to contractor
1375.	Excise and Taxation	118	Other interesting cases
1376.	Excise and Taxation	120	Non-levy of value added tax on sale of Guar Gum
1377.	Excise and Taxation	121	Evasion of tax due to suppression of sales
1378.	Excise and Taxation	123	Analysis of arrears of revenue
1379.	Excise and Taxation	124	Non-realisation of differential license fee on re-auction
1380.	Excise and Taxation	125	Non/short recovery of interest
1381.	Excise and Taxation	126	Non/short recovery of license fee and interest

1382.	Excise and Taxation	135	Non/short recovery due to non-assessment of cases
1383.	Excise and Taxation	136	Results of Audit
1384.	Revenue	137	Evasion of stamp duty due to undervaluation of immovable property
1385.	Revenue	138	Non-levy of stamp duty on plant and machinery
1386.	Revenue	139	Evasion of stamp duty due to misclassification of documents
1387.	Revenue	140	Short levy of stamp duty and registration fee due to misclassification of documents
1388.	Revenue	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1389.	Revenue	142	Irregular exemption of stamp duty
1390.	Transport	143	Non/short realization of bid money on stage carriage permits
1391.	Mines & Geology	144	Results of Audit
1392.	Mines & Geology	145	Non/short realisation of bid money
<b>74<sup>th</sup> Report</b>			
1393.	Education	4	Information and Communication Technology
1394.	Education	5	Opening of Government Model Schools
1395.	Education	6	Scheme for establishment of Government Model Sanskriti Schools
1396.	Education	8	Implementation of State Policy on safety measures in Schools
1397.	Education	9	Establishment of Satya Bharti Schools
1398.	Education	12	Avoidable expenditure on procurement of dual desks
1399.	Education	13	Extra expenditure due to de-centralized purchase of containers
1400.	Health	15	Construction of CHCs, PHCs and SCs
1401.	Health	16	Improper-functioning of PHCs/Sub-Centres
1402.	Health	17	Lack of basic amenities in Sub-Centres
1403.	Health	18	Procurement of Absorbent Cotton Wool from a black listed firm
1404.	Health	19	Dispensing adulterated/spurious medicines to the patients
1405.	Health	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
1406.	Health	21	Embezzlement due to inadequate financial control
1407.	Town & Country Planning	22	Planning not done in consonance with the Regional Plan of NCRPB
1408.	Town & Country Planning	23	Extra payment of interest due to delay in referring the cases to Courts
1409.	Town & Country Planning	24	Infructuous expenditure on development of auto market
1410.	Town & Country Planning	25	Non development of acquired land
1411.	Town & Country Planning	26	Abnormal rates allowed to a contractor

1412.	Town & Country Planning	27	Execution of works not in the ambit of HUDA
1413.	Town & Country Planning	28	Sewer and storm water drainage works
1414.	Town & Country Planning	29	Water supply works in Gurgaon
1415.	Town & Country Planning	30	Development of roads
1416.	Town & Country Planning	31	Non-development of land for commercial complexes
1417.	Town & Country Planning	32	Allotment of flats for EWS Category under Ashiana Scheme
1418.	Town & Country Planning	33	Irregularities in allotment of plots under reserve categories
1419.	Town & Country Planning	34	Issues related to private colonizers
1420.	Town & Country Planning	35	Inadequate control over colonizers
1421.	Town & Country Planning	36	Non-completion of low cost/affordable housing colonies
1422.	Town & Country Planning	37	Non-renewal of licences
1423.	Town & Country Planning	38	Non-approval of building plans
1424.	Town & Country Planning	39	Time schedule for completion of projects as a whole
1425.	Town & Country Planning	40	Non-submission of accounts statements
1426.	Town & Country Planning	41	Non-recovery of EDC/IDC
1427.	Town & Country Planning	42	Non-recovery of lease money and other charges
1428.	Agriculture	43	Non-recovery of cost of land
1429.	Development & Panchayats	44	Total sanitation Campaign/Nirmal Bharat Abhiyan
1430.	Environment	45	Implementation of Bio Medical waste Management Rules in Haryana
1431.	Environment	46	Loss of interest due to blockade of funds
1432.	Environment	47	Delay in furnishing utilization certificates
1433.	Finance	48	Non-claiming of interest on unutilized funds
1434.	General Administration	49	Withdrawal of posts from the purview of Haryana Public Service Commission
1435.	Technical Education	50	Withdrawal of posts from the purview of Haryana Public Service Commission
1436.	Home	52	Unfruitful expenditure/blockade of Government funds
1437.	Home	53	Misappropriations, losses, defalcations etc

1438.	Irrigation	54	Wasteful expenditure on Single Layer Brick (SLB) lining of escape channel
1439.	Irrigation	55	Working of Command Area Development Authority
1440.	Public Health Engineering	58	Wasteful expenditure on non-functional water supply scheme
1441.	Renewable Energy	60	Implementation of Solar Street Lighting Systems Programme
1442.	Transport	62	Employment of bus conductors in excess of requirement
1443.	Transport	63	Avoidable loss due to procurement of buses violating CMVR
1444.	Welfare of SC & BC	64	Deficiencies in implementation of the schemes for 'Welfare and Protection of Girl Child
1445.	Rural Development	65	Delay in furnishing utilization certificates
1446.	Urban Local Bodies	66	Delay in furnishing utilization certificates
1447.	Science & Technology	69	Delay in furnishing utilization certificates
1448.	Excise and Taxation	70	Arrears in assessments
1449.	Excise and Taxation	71	Evasion of tax detected by the Department
1450.	Excise and Taxation	72	ITC allowed on Petroleum Products
1451.	Excise and Taxation	73	ITC allowed on goods not sold
1452.	Excise and Taxation	74	Incorrect/less reversal of ITC
1453.	Excise and Taxation	75	Incorrect ITC allowed on Pre-owned Cars
1454.	Excise and Taxation	76	Non levy of tax and penalty on bogus claim of ITC
1455.	Excise and Taxation	77	Excess benefit of ITC
1456.	Excise and Taxation	78	Incorrect carry forward of Input Tax Credit
1457.	Excise and Taxation	79	Non production of records
1458.	Excise and Taxation	80	Incorrect deduction of transit sale where goods were dispatched directly to ultimate purchaser
1459.	Excise and Taxation	81	Sale during import
1460.	Excise and Taxation	82	Under assessment of tax due to application of incorrect rate of tax
1461.	Excise and Taxation	83	Under assessment of tax due to application of incorrect rate of tax
1462.	Excise and Taxation	84	Under assessment of tax due to calculation mistake
1463.	Excise and Taxation	85	Evasion of tax by submitting fake declaration forms 'C'
1464.	Excise and Taxation	86	Under assessment of tax due to wrong deduction of sale to SEZ units
1465.	Excise and Taxation	87	Non levy of tax and penalty for unauthorized collection of tax
1466.	Excise and Taxation	88	Under assessment of tax due to irregular deduction allowed
1467.	Excise and Taxation	89	Non-realisation of differential amount of license fee on re-allotment of vends
1468.	Excise and Taxation	90	Non/short recovery of license fee and interest
1469.	Excise and Taxation	91	Non/short recovery of licence fee and interest
1470.	Excise and Taxation	92	Non levy / recovery of penalty for illegal possession and trade of liquor

1471.	Excise and Taxation	93	Non/short realization of passengers tax from taxi/maxi owners
1472.	Revenue	94	Results of audit
1473.	Revenue	95	Misclassification of sale deeds
1474.	Revenue	96	Critical fields left blank
1475.	Revenue	97	Measurement units
1476.	Revenue	98	Wrong input of construction year
1477.	Revenue	99	Incomplete data capturing
1478.	Revenue	100	Acceptance of junk data input
1479.	Revenue	101	Non-capturing of second property details
1480.	Revenue	102	Non-mapping of locations falling within/outside MC limits
1481.	Revenue	103	Non-digitisation of prime Khasra master
1482.	Revenue	104	Transactions by farmers and minus data in case of land purchased against compensation
1483.	Revenue	105	Transactions on agricultural land within municipal Omits
1484.	Revenue	106	HUDA plots having preferential number 'P'
1485.	Revenue	107	Continued dependence on manual procedures
1486.	Revenue	108	Non recording of Khasra numbers in the Collector rate list
1487.	Revenue	109	Non-disposal/recovery of pending cases of undervaluation referred to the Collectors
1488.	Revenue	110	Short levy of stamp duty due to undervaluation of immovable property
1489.	Revenue	111	Improper maintenance of record
1490.	Revenue	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1491.	Revenue	113	Evasion of stamp duty due to undervaluation of immovable property
1492.	Revenue	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1493.	Revenue	115	Undue benefit through reduction in stamp duty
1494.	Revenue	116	Exemption of stamp duty on collusive decrees
1495.	Mines and Geology	117	Non/short realisation of bid money
1496.	Transport	118	Non renewal of permits of transport vehicles
1497.	Transport	119	Non collection of Adda fees
<b>75<sup>th</sup> Report</b>			
1498.	Public Health Engineering	1	Expenditure in excess of estimates
1499.	Public Health Engineering	2	Recoverable amount from HUDA
1500.	Public Health Engineering	3	Irregular splitting of works
1501.	Public Health Engineering	4	Advances to Land Acquisition Collectors
1502.	Urban Local Bodies	8	Non-preparation of perspective and annual plans

1503.	Urban Local Bodies	9	Accounts of ULBs
1504.	Urban Local Bodies	10	Financial performance
1505.	Urban Local Bodies	11	Non-recovery of supervision charges
1506.	Urban Local Bodies	12	Diversion of grants
1507.	Urban Local Bodies	13	Split-up of estimates
1508.	Urban Local Bodies	14	Non-recovery of regularisation charges
1509.	Urban Local Bodies	15	Non-recovery of Service Tax on rental receipts
1510.	Urban Local Bodies	16	Non-availment of exemption from Service Tax
1511.	Urban Local Bodies	17	Non-recovery of Labour Cess
1512.	Urban Local Bodies	18	Non-recovery of Municipal Electricity Tax
1513.	Urban Local Bodies	19	Non-recovery of old outstanding taxes, fees etc
1514.	Urban Local Bodies	20	Non-allotment of EWS houses constructed under JNNURM
1515.	Urban Local Bodies	21	Solid Waste Management
1516.	Urban Local Bodies	22	Urban wage employment programme
1517.	Urban Local Bodies	23	Payment made without execution of works
1518.	Urban Local Bodies	24	Payment of wages
1519.	Urban Local Bodies	25	Internal Control
1520.	Urban Local Bodies	26	Loss due to non-recovery of outstanding lease money
1521.	Urban Local Bodies	27	Delay in furnishing utilization certificates
1522.	Education(HSSPP)	28	Learning Enhancement Programmes
1523.	Education(HSSPP)	29	Maintenance of bank accounts
1524.	Education(HSSPP)	32	Intervention for 'Out of School Children'
1525.	Education(HSSPP)	34	Delay in distribution of "Free Text Books"
1526.	Education(HSSPP)	35	Delay in construction of residential hostel/school buildings
1527.	Rural Development	38	Irregular payments
1528.	Rural Development	39	Non-utilisation of funds and assistance to ineligible families
1529.	Co-operation	40	Retention of funds outside the Government Account
1530.	Co-operation	41	Excess release of subsidy and irregular utilisation of unspent amount
1531.	Co-operation	42	Non-recovery of audit fee
1532.	Co-operation	43	Negligible return from share capital in Co-operative Societies and outstanding loan
1533.	Co-operation	44	Rehabilitation of Co-operative Sugar Mills
1534.	Co-operation	45	Non recovery of minimum return on share capital
1535.	Co-operation	46	Redemption of share capital of co-operative societies
1536.	Co-operation	47	Loan to Co-Operative Sugar Mills
1537.	Co-operation	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
1538.	Co-operation	49	Transfer of CCM Building to HSAMB
1539.	Civil Aviation	50	Irregularities in the functioning of Civil Aviation Department
1540.	Civil Aviation	51	Recoverable parking and maintenance charges



1541.	Civil Aviation	52	Irregular appointment
1542.	Civil Secretariat	53	Irregular expenditure
1543.	Civil Secretariat	54	Allotment of space to banks without execution of agreement
1544.	Development & Panchayat	55	Management of panchayat land
1545.	Development & Panchayat	56	Short term Lease of panchayat land
1546.	Development & Panchayat	57	Financial management in GPs
1547.	Food and Supplies	58	Loss due to distribution of foodgrains to ineligible ration card holders
1548.	Health	59	Non-recovery of bond money
1549.	Health	60	Misappropriation, losses, defalcations etc
1550.	Home and Administration of Justice	61	Management of properties of Haryana Wakf Board
1551.	Housing	62	Irregular allotment of open space
1552.	Information, Public Relations and Cultural Affairs	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
1553.	Irrigation	64	Unfruitful expenditure on construction of a minor
1554.	Irrigation	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
1555.	Irrigation	66	Miscellaneous Public Works Advances
1556.	Public Works (B&R)	68	Incomplete works
1557.	Public Works (B&R)	69	Miscellaneous Public Works Advances
1558.	Revenue	70	Delay in release of annuity payment to the beneficiaries
1559.	Town & Cuuntary Planing	71	Construction of Buildings and their utilization
1560.	Town & Cuuntary Planing	72	Status of utilisation of land acquired by HUDA
1561.	Transport	73	Misappropriation, losses, defalcations etc
1562.	Excise and Taxation	75	Cases finalized after a delay of six months (under HGST Act):
1563.	Excise and Taxation	76	Disposal of remand cases under Haryana Value Addex Tax
1564.	Excise and Taxation	77	Disposal of remand cases under Haryana Value Added Tax Act
1565.	Excise and Taxation	78	Non compliance of directions of the Appellate Authority
1566.	Excise and Taxation	79	Non compliance of directions of the Appellate Authority
1567.	Excise and Taxation	80	Revision Cases
1568.	Excise and Taxation	82	Under assessment of tax due to application of incorrect rates of tax: Non/short leavey of tax
1569.	Excise and Taxation	83	Non levy of penalty for bogus ITC claim/sale suppression
1570.	Excise and Taxation	84	Suppression of Sale – Non levey of penalty for bogus ITC

			claim
1571.	Excise and Taxation	85	Suppression of Sale – Non levy of penalty for bogus ITC claim
1572.	Excise and Taxation	86	Deduction / rate concession against fake forms
1573.	Excise and Taxation	87	Evasion of tax by registered dealers
1574.	Excise and Taxation	88	Non-accountal of purchases/sales
1575.	Excise and Taxation	89	Non/short levy of interest
1576.	Excise and Taxation	90	Result of Audit
1577.	Excise and Taxation	91	Non / short recovery of license fee from the licensees
1578.	Excise and Taxation	92	Non/short recovery of license fee from the licensees
1579.	Excise and Taxation	93	Surety bonds not collected before the allotment of vends
1580.	Excise and Taxation	94	Non-realization of differential license fee on re-auction
1581.	Excise and Taxation	95	Non / short recovery of interest
1582.	Excise and Taxation	96	Non levy/realization of penalty for short lifting of quarterly quota of liquor
1583.	Excise and Taxation	97	Non levy/recovery of peantly for illegal possession and trade of liquor
1584.	Revenue	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1585.	Revenue	99	Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act
1586.	Revenue	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1587.	Revenue	101	Short levy of stamp duty due to undervaluation of immoveable property
1588.	Revenue	102	Evasion of stamp duty due to misclassification of documents
1589.	Revenue	103	Evasion of stamp duty due to undervaluation of immoveable property
1590.	Revenue	104	Undue benefit through reduction in Stamp Duty
1591.	Revenue	105	Position of arrears
1592.	Revenue	106	Non/delayed accountal of Revenue Recovery Certificates (RRCs)
1593.	Revenue	107	Non-follow up/delayed action
1594.	Revenue	108	Failure to follow up the RRCs sent to other Collectors
1595.	Transport	109	Delay in implementation of revised penalty rates
1596.	Transport	110	Non/short levy of penalty on over loading of vehicles
1597.	Transport	111	Non/short recovery of token tax from private/goods vehicles
1598.	Transport	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1599.	Transport	113	Non-observance of MV Rules
1600.	Transport	114	Issue of driving licence without medical certificate/learners licence/proof of birth certificate

1601.	Transport	115	Non observance regulatory control
1602.	Transport	116	Non recovery of additional fee due to out of turn allotment of registration numbers
1603.	Transport	117	Non-realisation of additional fee due to allotment of choice number in respect of Non-Government authorities/retention of choice registration marks
1604.	Transport	118	Short recovery of token tax
1605.	Transport	119	Non-assignment of new registration number to vehicles from other States
1606.	Transport	120	Issue of driving license after expiry of learners license and renewal of driving licenses beyond prescribed time
1607.	Transport	121	Internal control
1608.	Mines and Geology	122	Results of audit
<b>77th Reports</b>			
1609	Public Health Engineering	4	Irregular splitting of works
1610	Public Health Engineering	9	Delay in execution of works
1611	Public Health Engineering	10	Blocking of funds in Dharuhera water supply scheme
1612	Public Health Engineering	11	Blockade of funds on unutilized pipes
1613	Public Health Engineering	13	Misappropriations, losses, defalcations, etc
1614	Elementary Education	14	Unspent balances with DEEOs not reported to GOI
1615	Elementary Education	15	Non-maintenance of cash book and ledger
1616	Elementary Education	17	MDM not provided to the students of Government Aided Schools
1617	Higher Education	18	Affiliation
1618	Higher Education	19	Irregularities noticed in respect of bank guarantees
1619	Higher Education	20	Implementation of rules, regulations etc. and availability of infrastructure and faculty - Recognition on fake documents
1620	Higher Education	21	Deficiencies noticed during physical verification
1621	Higher Education	22	Implementation of reservation / fee concession policy
1622	Higher Education	23	Infrastructure
1623	Higher Education	24	Internal control mechanism
1624	Medical Education and Research	25	Inspections
1625	Medical Education and Research	26	Non-maintenance of record for accountal of processing fee/ absence of provision for charging processing fee
1626	Medical Education and Research	27	Irregularities noticed in respect of bank guarantees
1627	Medical Education and Research	28	Implementation of rules, regulations etc. and availability of infrastructure and faculty – Recognition of fake documents

1628	Technical Education	29	Lack of financial and administrative control
1629	Technical Education	31	Loss due to injudicious allotment of work
1630	Animal Husbandry and Dairying	32	Veterinary infrastructure and its utilization
1631	Animal Husbandry and Dairying	33	Incomplete projects under RIDF XVI-2 and RIDF XVII
1632	Archaeology and Museums	34	Delay in construction of museum and office building and non achievement of the objective of the department
1633	School Education	35	Non-recovery of stipend amount from ineligible students
1634	Environment	37	Avoidable payment of Income Tax
1635	Environment	38	Delay in furnishing utilization certificates
1636	Food and Supplies	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
1637	Food and Supplies	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
1638	Food and Supplies	41	Non-delivery of rice by millers
1639	Food and Supplies	42	Non-recovery from the millers
1640	Food and Supplies	43	Non-recovery of amount of value cut and moisture cut from millers
1641	Food and Supplies	44	Non-adherence of guidelines
1642	Health	45	Utilization of funds by Red cross Society
1643	Health	46	Training to the handicapped persons
1644	Health	47	Suspected Embezzlement (Bhiwani)
1645	Health	48	Undue favour and non levy of penalty
1646	Home	49	Non-implementation of Outdoor Surveillance System
1647	Industrial Training and Vocational Education	50	Blockade of funds due to injudicious selection of site
1648	Irrigation	51	Disposal of sewage and effluent water in Western Jamuna Canal causing environmental hazards
1649	Irrigation	53	Avoidable expenditure on acquisition of land
1650	Irrigation	54	Misappropriations, losses, defalcations, etc
1651	Public Works (B&R)	55	Avoidable expenditure on acquisition of land
1652	Sports and Youth Affairs	58	Parking of funds
1653	Sports and Youth Affairs	59	Irregular payment and Non-recovery from the students
1654	Women and Child Development	60	Extra expenditure on purchase of utensils
1655	Social Justice and Empowerment	61	Delay in furnishing utilization certificates
1656	Urban Local Bodies	62	Delay in furnishing utilization certificates
1657	Science and Technology	63	Delay in furnishing utilization certificates
1658	Transport	64	Misappropriations, losses, defalcations, etc

<b>78th Report</b>			
1659	Excise and Taxation	1	Evasion of tax detected by the Department
1660	Excise and Taxation	2	Non production of records to audit for scrutiny
1661	Excise and Taxation	3	Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC)
1662	Excise and Taxation	4	Non registration of works contractors
1663	Excise and Taxation	5	Reduction in number of scrutiny cases
1664	Excise and Taxation	6	Underassessment/irregular refund of tax due to application of incorrect rate of tax
1665	Excise and Taxation	7	Underassessment due to allowing benefit against fake forms
1666	Excise and Taxation	8	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
1667	Excise and Taxation	9	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
1668	Excise and Taxation	10	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
1669	Excise and Taxation	11	Underassessment due to non levy of tax/interest/surcharge and allowing excess benefit of tax concession
1670	Excise and Taxation	12	Underassessment / Excess refund due to non / incorrect reversal of ITC
1671	Excise and Taxation	13	Underassessment / Excess refund due to non / incorrect reversal of ITC
1672	Excise and Taxation	14	Underassessment / Excess refund due to non / incorrect reversal of ITC
1673	Excise and Taxation	15	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
1674	Excise and Taxation	16	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
1675	Excise and Taxation	17	Non-consideration of stock of Paddy/Rice purchased against form VAT-D2
1676	Excise and Taxation	18	Non levy of penalty under Section 10A of CST Act
1677	Excise and Taxation	19	Excess refund due to allowing deduction against invalid documents
1678	Excise and Taxation	20	Irregular refund to contractors/traders
1679	Excise and Taxation	21	Irregular refund to contractors of DMRC
1680	Excise and Taxation	22	Non maintenance of Demand and Collection register (DCR) of returns (VAT G-8)
1681	Excise and Taxation	23	Late servicing of assessment orders and demand notices
1682	Excise and Taxation	24	Non examination of assessment cases by DETCs/JETCs
1683	Excise and Taxation	25	Loss of revenue due to delay in re-assessment of the cases
1684	Excise and Taxation	26	Recovery of demand created during the year
1685	Excise and Taxation	27	Incorrect benefit of ITC on goods not sold
1686	Excise and Taxation	28	Non/short levy of tax due to incorrect classification
1687	Excise and Taxation	29	Non/short levy of tax due to incorrect classification
1688	Excise and Taxation	30	Excess allowance of deposit of tax

1689	Excise and Taxation	31	Non levy of tax on sale of chemicals
1690	Excise and Taxation	32	Short levy of tax on sale of pipes
1691	Excise and Taxation	33	Non levy of additional tax/penalty for misuse of Form VAT D-1
1692	Excise and Taxation	34	Evasion of tax due to suppression of Sales
1693	Excise and Taxation	35	Results of audit
1694	Excise and Taxation	36	Non/short levy of license dee and interest
1695	Excise and Taxation	37	Non/short levy of license dee and interest
1696	Excise and Taxation	38	Non levy/recovery of penalty for illegal possession and trade of liquor
1697	Revenue	39	Results of audit:
1698	Revenue	40	Short realization of stamp duty due to misclassification of documents
1699	Revenue	41	Short levy of stamp duty due to application of incorrect rates of immoveable properties
1700	Revenue	42	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1701	Revenue	43	Short realization of stamp duty due to registration of documents on the basis of old agreement
1702	Revenue	44	Evasion of stamp duty due to undervaluation of immovable property
1703	Revenue	45	Irregular exemption of stamp duty
1704	Revenue	46	Undue benefit through reduction in stamp duty
1705	Transport	47	Non fixation of snap locks
1706	Transport	48	Suspected misappropriation of Government Receipt
1707	Mines and Geology	49	Non/short recovery of royalty and interest
<b>79<sup>th</sup> Report</b>			
1708	Agricultur	1	Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots
1709	Agricultur	2	Lack of facilities in Mandis
1710	Agricultur	3	Misuse of infrastructure
1711	Agricultur	4	Allotment of plots to ineligible licensees
1712	Agricultur	5	Irregular construction of basement in shops/booths and upper story on booths
1713	Agricultur	6	Non-auction of plots
1714	Agricultur	7	Encroachment on mandi land
1715	Agricultur	8	Execution of sub-standard work and excess payment to contractor
1716	Agricultur	9	Non-recovery of material issued to contractor
1717	Medical Education and Research	10	Deficiencies in maintenance of records and suspected embezzlement
1718	Medical Education and Research	11	Non-adjustment of advances
1719	Medical Education	12	Inadequate machinery and equipment

	and Research		
1720	Medical Education and Research	13	Inadequate fire fighting mechanism
1721	Medical Education and Research	14	Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana
1722	Medical Education and Research	15	Implementation of Schemes - Pilot Programme for Prevention of Burn Injury
1723	Medical Education and Research	16	Avoidable payment of Service Tax
1724	Medical Education and Research	17	Improper evaluation of bids
1725	School Education	18	Unrecognized Schools
1726	School Education	19	Students requiring special training not identified
1727	School Education	20	Management, monitoring and evaluation
1728	School Education	21	Misappropriations, losses, defalcations, etc
1729	Environment	22	Operations without Consent to Establish and Consent to Operate
1730	Environment	23	Lack of verification of EC compliance
1731	Environment	24	Non-compliance of conditions of pollution control
1732	Environment	25	Non-compliance of environment impact monitoring aspects
1733	Environment	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
1734	Environment	27	Delay in furnishing utilization certificates
1735	Food and Drug Administration	28	Non-conducting of survey and non-registration of Food Business Operators
1736	Food and Drug Administration	29	Inadequate infrastructure facilities in the food laboratories
1737	Food and Drug Administration	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
1738	Food and Drug Administration	31	Inspection of registered establishment
1739	Food and Drug Administration	32	Non-achievement of targets for collection of samples
1740	Food and Drug Administration	33	Non-adjudication against offenders of sub-standard/misbranded samples
1741	Food and Drug Administration	34	Delay in adjudication of cases
1742	Food and Drug Administration	35	Availability of manpower
1743	Food and Drug Administration	36	Information, Education and Communication activities
1744	Food and Drug Administration	37	Conclusion
1745	Home and Administration of Justice	38	Non-implementation of project for upgradation of Police Control Room

1746	Industrial Training	39	Purchases without tendering process
1747	Industrial Training	40	Non-utilization of surplus machinery and tools
1748	Irrigation	41	Misappropriations, losses, defalcations, etc
1749	Industries and Commerce	42	Non-achievement of targets for conducting training
1750	Industries and Commerce	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
1751	Industries and Commerce	44	Delay in furnishing utilization certificates
1752	Labour	45	Delay in construction of Workers' Facilitation Centres
1753	Public Works (Buildings & Roads)	46	Maintenance of Roads
1754	Public Works (Buildings & Roads)	47	Contract management - Non-recovery of liquidated damages
1755	Public Works (Buildings & Roads)	48	Excess payment to agencies
1756	Public Works (Buildings & Roads)	49	Unfruitful expenditure on incomplete work
1757	Public Health Engineering	50	Unfruitful expenditure
1758	Public Health Engineering	51	Misappropriations, losses, defalcations, etc
1759	Science and Technology	52	Delay in furnishing utilization certificates
1760	Town and Country Planning(HUDA)	53	Non-recovery of unearned increase in value of land and annual ground rent
1761	Women and Child Development	54	Occupancy in Homes and lack of awareness
1762	Women and Child Development	55	Repair and maintenance works
1763	Women and Child Development	56	Follow up action and monitoring
1764	Forest	57	Delay in furnishing utilization certificates
1765	Social Justice and Empowerment	58	Delay in furnishing utilization certificates
1766	Social Justice and Empowerment	59	Misappropriations, losses, defalcations, etc
1767	Rural Development	60	Delay in furnishing utilization certificates
1768	Urban Local Bodies	61	Delay in furnishing utilization certificates
1769	Transport	62	Misappropriations, losses, defalcations, etc

\*\*\*\*\*