

HARYANA VIDHAN SABHA

PUBLIC ACCOUNTS COMMITTEE

(2018-2019)

SEVENTY NINTH 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, 2016



(Presented to the House on 27th February, 2019)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH**

2019

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COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE

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. | Prof. Dinesh Kaushik. M.L.A. | Member |
| 5. | Shri Bakhshish Singh Virk, M.L.A | Member |
| 6. | Shri Harvinder Kalyan, M.L.A | Member |
| 7. | Dr. Pawan Saini, M.L.A | Member |
| 8. | Shri. Randhir Singh Kapriwas, M.L.A | Member |
| 9. | Shri Nagender Bhadana, M.L.A | Member |

SECRETARIAT

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

1. I, the Chairperson of the Public Accounts Committee, having been authorized by the Committee in this behalf, present this Seventy Ninth 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, 2016.
2. The Report 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, 2016 were laid on the Table of the House on 27th February, 2017.
3. The Committee examined the Reports of the Comptroller and Auditor General of India on Social General and Economic Sectors (Non- Public Sector Undertakings) and State Finances for the year ended 31st March, 2016 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 13th February, 2019.
5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
6. I, as Chairperson of the Committee, place on record the appreciation for all the Members of the Committee for their cooperation and valuable suggestions for the consideration of CAG paras.
7. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and her officers. The Committee would like to express its thanks to the Additional Chief Secretary to Government Haryana, Finance Department and other officers of Finance Department and the representatives of the various departments who appeared for oral evidence before it for the co-operation in giving information to the Committee.
8. The Committee is also thankful to the Secretary, Deputy Secretary and officials of the Haryana Vidhan Sabha Secretariat for the whole hearted co-operation and assistance given by them to the Committee.

CHANDIGARH
THE 13th February, 2019

GIAN CHAND GUPTA
CHAIRPERSON

REPORT

GENERAL

1. The Committee for the year 2018-2019 was nominated on 24th April, 2018 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 06th March, 2018, authorizing him to nominate the Members of the Committee on Public Accounts for the year 2018-2019.

2. The Committee held total 76 meetings during the year at Chandigarh and other places upto 13th February, 2019 till the finalization of the Report.

SOCIAL, GENERAL & ECONOMIC SECTORS

(Non-Public Sector Undertakings)

And

STATE FINANCES

for the year ended 31 March, 2016

AGRICULTURE DEPARTMENT

[1] **2.1.7.5 Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots:**

Scrutiny of the records revealed that the Board and MCs were not prompt in recovery of their dues resulting in Rs.126.44 crore remaining outstanding as discussed in Table 2.1.4 below.

Table 2.1.4:

Details of outstanding dues	Amount (Rs. in	Response of
2. Godown rent		
In 8 MCs, an amount of Rs.1.01 crore for the period from 2003-04 to 2015-16 (<i>Appendix 23</i>) on account of godown rent remained unrecovered. Out of this, 0.56 crore was outstanding against Government procurement agencies and Rs.0.45 crore against private agencies.	1.01	The CA intimated that efforts were being made to recover the balance amount.
3. Water and sewerage charges		
Though the facility of water supply and sewerage was provided, water and sewerage charges were not levied by 9 MCs resulting in non-recovery of Rs.52.46 lakh. Further, in 3 MCs, although the water and sewerage charges were levied, Rs.3.94 lakh remained unrecovered till March 2016 (<i>Appendix 2.4</i>).	0.56	The CA intimated that action would be initiated against the officers/officials for not levying the charges.
4. Cost of shops/booth plots		
In case of failure to deposit the installment of shop/booths plots in time, penal interest at the rate of 4 <i>per cent</i> per annum compounded half yearly shall be charged and in case of two successive defaults, the plot should be resumed after forfeiture of 10 <i>per cent</i> of total cost along with interest and other dues. In 18 MCs, an amount of Rs.93.83 crore was outstanding against allottee of plots (<i>Appendix 2.5</i>). While Rs.30.88 crore out of the outstanding amount was related to matters which were sub judice, the remaining outstanding amount of Rs.62.95 crore which was free from any type of litigation also remained unrecovered. The respective MCs had neither initiated any action for recovery of dues nor for resumption of plots.	93.83	The CA intimated that action for recovery would be initiated and proper monitoring system would be devised.
5. Enhanced land Compensation		
An amount of Rs.29.37 crore was paid as enhanced land compensation (<i>Appendix 2.6</i>) by 5 MCs but the same was not recovered from plot holders as envisaged in Rule 3(xi) of HSAMB (Sale of Immovable property) Rules 2000. This resulted in non-recovery of Rs.29.37 crore and loss of interest of Rs.8.03 crore (12 <i>per cent</i> per annum) to the MCs.	29.37	CA stated that recovery proceedings had been initiated and the amount would be recovered shortly.

6. Delay in recovery of enhanced land compensation		
MC Sonapat paid Rs.1.10 crore in December 2006 as enhanced land compensation and Rs.36.10 lakh was recoverable from plot holders. The demand of enhanced land compensation was made from plot owners only in January 2015, after a delay of 8 years and recovery was made in March 2015. Delay in recovery of enhanced land compensation resulted in loss of interest of Rs.34.65 lakh (12 percent per annum) to the MC.	0.35	The CA stated that effort would be made to recover the loss and responsibility for delay in recovery would be fixed.
Total	126.44	

Thus, financial management of the Board was marred by deficiencies such as erratic budget making process relating to expenditure and receipt of market fees, non-investment of excess funds in fixed deposits and non-recovery of enhanced land compensation, godown rent and water and sewerage charges.

The department in its written reply stated as under:-

2. Godown rent:

The Market Committee, Dhand and Ballabgarh has recovered Rs. 41,15,843/- (Rs. 40,29,405+ 86438) of godown rent. Efforts have been made to recover the balance rent of FS Godowns hired by the Govt. Agencies as well as private agencies. It is, however, further added that D.O. Letter ME/II/926 dated 09.01.17 in respect of DFSC and MD Hafed has also been issued. Hence audit para may please be dropped.

3. Water and sewerage charges:

In compliance of this Para, all the DMEO's /E.O-cum-SMC in the state of Haryana have already been directed to give connection of water/sewerage and recover the charges. All these MCs have started levying water and sewerage charges on shop owners. As regard arrears, the matter has been taken up with the shop owners for recovery along with interest etc. The recovery of water and sewerage charges is regularly being monitored through internal audit also. In view of this para may be settled.

4. Cost of shop/booth plots:

It is informed that the Secretary cum E.O, Market Committee, Karnal, Barwala(H), Adampur, Pipli,Ladwa, Thanesar, Ismailabad, Pehowa, Dhand, Cheeka, Pundri, Faridabad, Ballabgarh, Tohana, Darshul, Fatehabad, Ding and Sirsa were directed vide letter dated 28.11.2017 to send the progress report immediately. The recovery is a continues process

5. Enhanced land compensation:

A letter has been issued to Market Committee Adampur, Ganaur, Karnal, Ismailabad and Dabwali vide this office memo no. LA-IV-2016/57510-14 dated 03.08.16 to recover the enhanced land compensation and reminder dated 16.05.18 has also been issued in this regard. Now the Market Committee Ismailabad has recovered the amount of Rs. 96,67,900/- from 47 plot holders in this regard.

The Committee has desired that sincere and pragmatic efforts be made to recover the outstanding amount on account of godown rent, water & sewerage charges, cost of shops/booth plots and enhanced land compensation under intimation of the Committee.

[2] **2.1.8.1 Lack of facilities in Mandis:**

The Board approved (June 2006) the provision of basic/additional facilities in each principal yard, sub-yard and purchase centre like water supply and sewerage systems, weighbridges at entry points, covered platforms, internal service roads, rooms with coolers and canteens in principal yard and sub-yards. Further, boundary walls, two dormitories with toilet facilities, one or two mini towers in addition to temporary lights, sufficient temporary arrangement for drinking water and toilets were required to be provided in the purchase centres.

The Audit Report for the year ended 31 March 2010 had brought out the need for infrastructural facilities in mandis and the Public Accounts Committee in its 71st Report had recommended that the department should provide the remaining infrastructural/ facilities in *mandis* at appropriate time. Audit scrutiny brought out that infrastructure facilities were still lacking in *mandis* of 38 MCs out of 39 test checked MCs as of November 2016 (*Appendix 2.7*).

The department in its written reply stated as under:-

The Anaj Mandi at Ratia has been transferred from the colonization department and residential area falls behind the Mandi. Therefore, being common roads, the boundary wall cannot be provided in the old mandi. However, boundary wall provided in new mandis at the first instance

There is no mandate in the Act to provide site of Petrol Pumps. However, the Board has earmarked Petrol Pumps sites at Jagadhari and Bilaspur but experience of allotting sites is bitter as court cases/litigation is going on. Regarding installation of weighbridges, 76 weighbridges have already been installed in market committees and installation of 140 weighbridges in various MCs is also in process.

As far as the other facilities, the same are provided in the Market Committees as per requirement.

The Committee has desired that the matter be got re-looked into and a fresh reply with regard to the basic facilities in each mandi be submitted to the Committee at the earliest possible.

[3] **2.1.8.2 Misuse of infrastructure:**

As per Rule 3 (viii) of HSAMB (Sale of Immovable Property) Rules, 2000, an allottee of a shop plot was not permitted to use the premises for any purpose other than marketing of notified agricultural produce. In case of misuse of such premises, the allotment would be cancelled and 10 *per cent* of the value of the plot, interest and other dues paid would be forfeited. Such an allottee should be debarred from allotment of any other site under these rules.

During joint physical inspection of test checked MCs along with officials of MCs, it was noticed that business relating to other than agricultural produce i.e. gun house, jewellery, advertisement, property dealing, medical store/clinic, kitchen store, cement store, accounting services, resort and catering services, guest house, school, hardware shop, oil manufacturing units and banking activities were being conducted in *mandi* shops in 11 MCs (*Appendix 2.8*). However, no action to stop the non-agricultural business and to cancel the allotment was initiated except in MC Bhattu Kalan which issued notices (April 2015) to shop owners. Thus, the objective of allotment of the shops was not achieved. Thus, proper control was not exercised to ensure the use of infrastructure in mandis for marketing of agricultural produce.

The Chief Administrator assured (August 2016) that appropriate action would be initiated against the defaulters.

The department in its written reply stated as under:-

Circular No. 165 dated 17.08.2016 have been issued to all the Market Committees in the state to stop the non agricultural activities in the mandis. All the concerned S.M.Cs have been requested to intimate the latest position in this regard.

The Committee has recommended that a suitable policy in this regard be framed under intimation of the Committee.

[4] **2.1.8.3 Allotment of plots to ineligible licensees:**

As per Rule 3 (iii & iv) of HSAMB (Sale of Immovable Property) Rules 2000, only those licensees who have valid license for four years on the date fixed for inviting applications for draw of lot shall be eligible for allotment of plots. These licensees must have paid market fee of at least Rs.5,000 annually for the last two years.

The Government decided to wind up the old grain market of Faridabad and to shift the business to New Grain Market, Faridabad. MC Faridabad invited applications on 8 August 2014 from old licensees working in the old de-notified grain market. Fourteen licensees applied for allotments of plots on reserve price. The Allotment Committee declared (26 September 2014) two firms ineligible for allotment of the plots due to non-fulfillment of conditions prescribed under Rule 3 *ibid*. The sites which are not allotted at reserve price are sold through auction.

In the meantime, these two firms got their Form "M" verified in August 2014 from MC Faridabad which showed that agricultural produce was purchased by these two firms during the period from January 2012 to March 2014 and deposited the market fee of Rs.0.40 lakh along with penalty in August 2014 to become eligible for allotment of plot at reserve price. Thereafter, the firms appealed before the CA of the Board on the grounds that since they had paid the market fees, they had become eligible for allotment of plot at reserve price. The CA declared (October 2014) them eligible for allotment of plot on reserve price and the plots were allotted (November 2014) to them on reserve price at Rs.81.90 lakh per plot.

Scrutiny of the records revealed that the transactions of agricultural produce shown by both the firms were not entered in the H-register of the committee. This indicated that the sale was not effected in the *mandi* and M-return which should have been filled up

within seven days of the transaction were not submitted for three years. The same were submitted by the firms only after the date of invitation of applications for allotment of plots. The Committee had verified the M-return of the firms without cross checking the transactions from H registers for the period 2011-14 making them eligible for allotment of plots though the H register of the MC had no records of their *mandi* transactions. Allotment of plots to ineligible licensees on reserve price resulted loss of Rs.1.82 crore as the minimum auctioned price of shops of the same size and in the same area i.e. New Grain Market, Faridabad, was Rs.1.73 crore each.

The department intimated (August 2016) that an inquiry would be conducted and appropriate action initiated.

The department in its written reply stated as under:-

The decision of allotment was taken by CA/Board. Now the Market Committee, Faridabad has filed appeal before the Principal Secretary to Agriculture first appellent authority in this regard. As per HAPM Act against the order of the then Chief Administrator, Board for allotment of plots to the ineligible licensee and the date of hearing is yet to be fixed. As and when final decision is made, PAC will be apprised accordingly.

The Committee has desired that the inquiry in the matter be concluded in a time bound manner and action taken report be submitted to the Committee within a period of one month.

[5] **2.1.8.4 Irregular construction of basement in shops/booths and upper story on booths:**

As per Rule 3 (xiii) and (xiv) of HSAMB (Sale of Immovable Property) Rules 2000, in case of intention of construction of upper storey on booths or basement in shops/booths, prior permission from the MC should be obtained by payment of additional amount equal to 10 *per cent* of allotment price of plot and if construction had already been done, a penalty of 15 *per cent* of allotment price shall be levied and obtained from allottee. Audit observed that MCs were not monitoring the compliance of the Rule as no records were maintained in this regard.

During joint physical verification of test checked *mandis* along with representatives of the MCs, it was noticed that allottee of plots in 10 MCs had constructed upper storey on booths or basement in shops (*Appendix 2.9*) but no penalty was imposed on owners by MCs. The penalty amount works out to Rs.2.39 crore.

The department intimated (August 2016) that instructions would be issued for recovery of amount of penalty.

The department in its written reply stated as under:-

The Secretary Market Committee, Adampur, Hisar, Gohana, Ladwa, Pundri, Pehowa, Ballagbgarh, Tohana, Fatehabad and Ellenabad have been directed to identify the shops whose owners constructed the basement/upper –store in the shops/booths without permission of the Market Committee and to adopt the recovery as per policy of the board. A reminder has also been issued on 28.11.2017 to these Market committee. Notices have been issued to the

defaulters by concerned MCs. many booth owners have gone into litigation, process to resume the plots have been initiated in Market Committee Faridabad. Rs.4,870,400/- (Rs. 430500+278000+ 1678050+2483850) have been recovered from Market Committee Adampur, Gohana, Hisar & Fatehabad.

The Committee has desired that the Board should prepare a uniform policy in this regard under intimation of the Committee within a period of two months.

[6] **2.1.8.5 Non-auction of plots:**

Development work of New Vegetable Market (NVM) in MC, Jakhal was completed in October 2009 after incurring an expenditure of Rs.79.78 lakh and the NVM was handed over to MC concerned in November 2009. The NVM consisted of 24 plots for shops and 29 plots for booths. Audit observed that despite repeated requests by MC, the Board had not fixed a reserve price for auction of the plots resulting in non-auction of plots and blocking of funds of Rs.79.78 lakh.

The Chief Administrator stated (August 2016) that auction of shops was held on 29 June 2016 and even earlier but no shop was sold. The reply does not address the audit observation and such undue delay in fixation of reserve price and auction of plots even after seven years of construction defeats the purpose of the expenditure incurred.

The department in its written reply stated as under:-

In this regard, It is intimated that the open e-auction of New Vegetable Market, Jakhal was fixed in the month of august, 2017 but no plot was sold due to higher reserve price. Efforts are being made for auction of the plots in New Vegetable market, Jakhal and the open e-Auction programme is to be fixed shortly.

The Committee has desired that sincere and pragmatic efforts be made for the auction of the plots under intimation of the Committee.

[7] **2.1.8.6 Encroachment on mandi land:**

As per instructions of the Board issued in June 1989, District Marketing Enforcement Officers and Zonal Marketing Enforcement Officers were required to ensure that there was no encroachment on *mandi* land.

The Audit Report for the year ended 31 March 2010 had highlighted encroachment on *mandi* land and the Public Accounts Committee in its 71st Report had recommended that the department should make efforts for preventing such encroachments on *mandi* lands. But the irregularities were still persisting as joint physical verification of mandis of test checked MCs brought out that adjoining parking space, space in front of shops and rear of shops had been encroached upon in five out of 39 mandis (*Appendix 2.10*) by making sheds. No action to remove the encroachments was taken by the MCs.

The Chief Administrator assured (August 2016) that appropriate action would be initiated against defaulters.

Thus, there were deficiencies in providing basic facilities in *mandis*. Further, plots were allotted to ineligible licensees, businesses other than agriculture were being conducted in *mandis*, plots remained un-auctioned and *mandi* land was encroached upon.

The department in its written reply stated as under:-

The Board is seized of the problem of encroachment of mandi land and accordingly time and again reference/orders have been issued to market committees not to allow any body to encroach the mandi land.

The Committee has desired that the Board should prepare a uniform policy in this regard under intimation of the Committee.

[8] 2.1.9.2 Execution of sub-standard work and excess payment to contractor:

According to para 20.5 of the PWD Code, no sub-standard work should be allowed to be done. In case sub-standard work is done by the contractor, the same should be got re-done in accordance with the specifications. Further, as per paragraph 18.1 of PWD code, payment should be made after actual measurement of the work executed and entries recorded in the measurement books.

The work of Development of Timber Market at village Manakpur (MC Jagadhari) was allotted in April 2008 to a contractor for Rs.5.86 crore to be completed within 12 months. The contractor left (July 2010) the work after executing the work of platform, roads and front parking for Rs.2.88 crore.

Scrutiny of the records of work revealed that a Committee comprising of 3 SDOs and 2 JEs worked out (October 2011) rectification cost of defective work of platform, roads and front parking at Rs.39.97 lakh. Notice for recovery for the cost of defective work was issued in November 2011 but the agency did not rectify the defective work. The cost for defective work had not yet been recovered from the agency (August 2016). Further, as per final measurement, an excess payment of Rs.30.30 lakh had also been made on account of item of earth work and stone soiling without execution at site, secured advance without availability of material at site, issue of excess bitumen without requirement at site and defective execution of work. Thus, the codal provisions were not adhered to while releasing the payments to contractor. The amount paid in excess had not yet been recovered (August 2016).

The Chief Administrator stated (August 2016) that action would be initiated against the officers responsible and for blacklisting of defaulting agency.

The department in its written reply stated as under:-

(a) The road was constructed during 2012-13 & the samples were taken and got tested after a gap of more than 3 years. With the passage of time and plying of traffic, the depreciation in contents of bitumen occurs. As per clause- 14 of the agreement if any work has been executed with unsound, imperfect or unskillful workmanship or with material of inferior description etc. or otherwise not in accordance with the contract, the Superintending Engineer can decide the reduced rates for the bad work after taking the corrective measure and by giving structural stability certificate. The Superintending Engineer, Rohtak has decided the matter under clause 14 and an amount of Rs.4.06 Lacs is to be recovered from the agency on account of less consumption of Bitumen and recommended action against the defaulting officers/officials for dereliction in-performing their duties which is under process. The accounts of the agency have not yet been finalized and the loss due to less content of the bitumen will be recovered from

the agency. However, the work is not liable to be rejected on this ground and reduced rate will be paid to the agency as decided by SE under clause-14 of the agreement.

It is therefore, requested that the audit para may please be considered for settlement.

(b) The work was allotted to Sh. Vipin Malik on 30.04.2008 with an agreement amount of Rs. 5.06 crore with time limit of 12 months to complete the entire work. The agency left the work incomplete after executing the work to the tune of Rs. 2.88 crore. As the progress of the agency was not upto the mark, so action under clause II & III as per agreement was taken against him and penalty amounting to Rs.55, 57,235/- was imposed and the balance work was allotted to the 2nd agency at the risk & cost. The 23th running bill prepared by the concerned JE/SDO was paid for Rs.2,88,01,885/-. After the imposition of clause-III, a committee of two SDOs and three JEs was constituted to record the final measurement of the work executed by the original agency. The committee re-measured the work, as per their measurement the cost of work done comes to Rs.2,72,62,286/- instead of Rs.2,88,01,885/- thus an excess payment of Rs.15,39,549/- was established. In addition to this, recovery for 180 cement bags and 18.10 MT bitumen issued to the agency but not consumed at site was also worked out which comes to Rs.12,51,707/- i.e. (Rs.45,994/- + Rs.12,05,713/-). So, the total amount of minus bill comes to Rs.27,91,256/-.

The 23rd bill amounting to Rs.2,88,01,885/- was duly checked and billed by the concerned SDO. It is further intimated that the 24th & final bill of the original agency is in minus of Rs.27,91,256/- on the basis of the measurements taken by the committee instead of Rs. 30.30 lacs as mentioned in the audit para. Later on a committee of 3 SDOs and 2 JEs was constituted for measurement of the defective work and they estimated the rectification cost of the defective work to the tune of Rs.39.97 lacs. The contractor failed to rectify the defects and ultimately the Board went in arbitration to recover the risk & cost, rectification cost of defective work and other recoveries.

The Ld. Arbitrator announced a consolidated award of Rs. 89,50,646/- in favor of the Board which includes the cost of defective work, minus bill amount and other recoveries. The case for execution of award amounting to Rs. 89,50,646/- has been filed in the court of Session Judge, Jagadhari, for execution of the awarded amount and Hon'ble Session Judge, Jagadhari, has transferred this case in the court of Hon'ble Additional Session Judge, Panipat, as the property liable for attachment in this case falls in the jurisdiction of Panipat Court. The next date of hearing has been fixed on 20.07.2018.

The another suit for recovering the amount of compensation imposed under clause-II of the contract agreement amounting to Rs. 28,73,741/- (after adjusting the EMD & Security Deposit) has also been filed in the court of Additional Distt. Judge, Jagadhari and Hon'ble Court has awarded the judgment in favour of HSAM Board. (copy enclosed).

The rough cost estimate amounting to Rs. 81.28 lacs was framed in Nov., 2012 for rectification of the defective work. The EIC, HSAMB has decided that the

internal roads be patch repaired by filling stone metal in the depressions and carpeting it on top so as to make the road/parking motor able. It was further desired that nothing to be dugout and re laid. Accordingly, no major repair was carried out and the estimate was filed. The riding surface of the internal roads/parking was made traffic worthy after the rectification of patches with an expenditure of Rs. 4.66 lacs in Dec, 2015. This was necessitated as the business in the Mandi was started so the patch repairs was done for making the riding surface motor able.

The Charge Sheets u/r-7 have been issued to the delinquent officers/officials i.e. four Executive Engineers, two Sub Divisional Engineers and three Junior Engineers for carrying out the sub standard work.

Sh. Vipin Malik contractor who executed the sub standard work and left the work incomplete has been black listed for further tendering.

(c) It is stated that the work of "S/R of Internal roads, fixing of Gates, Const. of covered shed, common platform and office-cum-Rest house building at Sub Yard, Bawani Khera, Distt. Bhiwani" was allotted to Sh. Rakesh Kumar, contractor vide memo No. 4129 dated 03.11.2008 with an agreement amount of Rs. 34,73,000/- (excluding covered shed). The agency executed the work amounting to Rs. 27.07 lacs which also includes the work of construction of foundation of covered shed

Later on the work for the Const. of covered shed in Sub Yard, Bawani Khera was allotted to Sh. Sajjan Kumar Goyal Contractor vide memo No. 2055 dated 11.07.2013. The foundation of columns constructed by Sh. Rakesh Kumar contractor was checked before the erection of the covered shed. After the checking of foundation for columns, the quality of work was found sub standard. Consequently whole foundation work was got dismantled by constituting a committee. Thus a loss of Rs. 11.11 lacs was caused to the Board due to the execution of sub standard work by Sh. Rakesh Kumar contractor. The concerned EE/SDE/JE under whose supervision the defective work was executed were suspended & charge sheeted under Rule-7. The competent authority has severely punished all these delinquent officers/officials.

The HSAMB has gone in arbitration for recovering this loss amount from the agency. Arbitration proceedings has been closed and decision of Arbitrator is awaited.

It is intimated that the 55.584 MT bitumen was issued to the contractor for the work of Development of Timber market at Village Manakpur. Out of which 37.484 MT bitumen was consumed at site and the recovery of balance quantity of bitumen i.e. 18.10 MT @ Rs. 66,614/- per MT i.e. Rs.12.06 lacs is still recoverable from the agency.

An award of Rs. 89,50,646/- has been announced by the Arbitrator in favour of the Board which includes the cost of recovery of 18.10 MT bitumen. The case has been filed in the court of Session Judge, Jagadhari for the execution of the awarded amount and Hon'ble Session Judge Jagadhri has transferred this case in the court of Hon'ble Additional Session Judge, Panipat, as the property liable for attachment in this case is fall in the jurisdiction of Panipat Court. The next date of hiring has been fixed on 20.07.2018.

As the recovery process is pending in the Hon'ble court and will be recovered from the agency in the due course of time, so the para may be considered for settlement

The excess bitumen was issued by the then EE, Sh. Satish Aggarwal (now retd.), Sh. Deepak Verma SDO & Sh. Rakesh Kumar JE. The charge sheets under rule-7 have been issued to the delinquent officers/official.

As explained above, the process of recovery of awarded amount which includes the cost of bitumen is pending in the Hon'ble court. The same will be recovered from the agency in the due course of time. So there is no necessity to lodge the FIR against the contractual agency.

Sh. Vipin Malik contractor who executed the sub standard work and left the work incomplete has been black listed for further tendering

The Committee has desired that whole matter be got re-looked into in a time bound matter and the status report in the matter be submitted to the Committee at the earliest.

[9] **2.1.9.3 Non-recovery of material issued to contractor:**

As per paragraph 25.9.2 of PWD Code, an immediate report of the actual/physical loss of stores shall be made by the Divisional Officer to higher authorities and where necessary to the Police and all steps should be taken for recovery of the loss.

The work of Construction of eight new link roads was allotted (May 2008) to an agency by EE, HSAMB Jhajjar. As per the agreement, bitumen was to be supplied by the Division. On perusal of the records, it was noticed that 108.065 MT bitumen was issued (March 2009 to September 2009) to the agency for execution of work. But the agency left the work incomplete (November 2009). On measurement of the work in February 2010, it was noticed that 58.719 MT bitumen was consumed on the work. The balance quantity 49.346 MT of bitumen was required to be taken back in the store but the same was not returned by the agency. An amount of Rs.33.06 lakh was due for recovery on this account of which Rs.11.65 lakh had been recovered. Balance of Rs.21.41 lakh remained outstanding (August 2016).

The Chief Administrator intimated (August 2016) that the recovery process had been started.

The department in its written reply stated as under:-

It is intimated that recoverable amount on account of bitumen is Rs. 34,48,047/- and that of cement is Rs.2,02,720/-. After adjusting the due payment of the agency, the net recoverable amount comes to Rs.23,41,032/-. The contractor has went in Arbitration for sorting out the dispute. The Arbitration proceeding are in process. So, the said amount will be recovered after the outcome of the decision of the Arbitrator.

It is intimated that 55.584 MT bitumen was issued to the contractor for the work of Development of Timber Market at Village Manakpur. Out of which 37.484 MT bitumen was consumed at site and the recovery of balance quantity of bitumen i.e. 18.10 MT @ Rs. 66,614/- per MT i.e. Rs.12.06 lacs is still recoverable from the agency.

An award of Rs. 89,50,646/- has been announced by the Arbitrator in favour of the Board which includes the cost of recovery of 18.10 MT bitumen also. The case has been filed in the court of Session Judge, Jagadhari for the execution of the awarded and Hon'ble Session Judge, Jagadhri, has transferred this case in the court of Hon'ble Additional Session Judge, Panipat, as the property liable for attachment in this case is fall in the jurisdiction of Panipat Court. The next date of hiring has been fixed on 20.07.2018.

An another recovery suit has been filed in the Hon'ble court for recovering the clause-II compensation amount and Hon'ble Court has awarded the judgment in favour of HSAM Board (copy enclosed).

The excess bitumen was issued by the then Executive Engineer, Sh. Satish Aggarwal (now retd.), Sh. Deepak Verma SDE & Sh. Rakesh Kumar J.E. The charge sheets under rule-7 have been issued to the delinquent officers/official.

Sh. Vipin Malik contractor who executed the sub standard work and left the work incomplete has been black listed for further tendering. (copy enclosed)

It is therefore requested that para may please be considered for settlement.

The Committee has desired that the interest of the State be protected meticulously before the Court.

MEDICAL EDUCATION AND RESEARCH DEPARTMENT

[10] **2.2.7.2 Deficiencies in maintenance of records and suspected embezzlement:**

Rules 2.7 and 2.4 of the Punjab Financial Rules as applicable to the Institute provide that in case an employee, who is not in-charge of the cash book receives money on behalf of the Government, he is required to remit the same to the employee having a cash book or deposit the amount into the bank on the same day or in the morning of the next day. The Audit Report (Civil) for the year ended 31 March 2009 had brought out an instance of embezzlement of Rs.2.95 lakh due to non-deposit of receipts.

Scrutiny of records revealed that official collecting receipts of special wards had not deposited the entire receipts during 20 December,, 2014 to 6 May, 2016 with the main cashier. Audit carried out reconciliation (March-May 2016) of receipt of special wards and amount actually deposited with main cashier which revealed that against total receipt of Rs.100.35 lakh, Rs.95.45 lakh was deposited (January 2015- May 2016) resulting in short deposit of 4.90 lakh which amounts to suspected embezzlement. On being pointed out (March - June 2016), the official deposited (March-June 2016) the amount of Rs.4.91 lakh with the main cashier.

Audit also noted that the Institute was operating 28 savings/current accounts in different banks but bank reconciliation was not being done (March 2016).

Audit observed that continued lack of internal controls in management of cash despite the matter being highlighted in previous Audit Report created an environment that exposed the Institute to risks of embezzlement and loss of funds.

The Director of the Institute stated (August 2016) that the amount had been deposited and the official had also been charge-sheeted. Further, in order to eliminate chances of fraud and embezzlement, new procedure by opening separate bank account for daily deposit of security and hospital charges had been adopted.

The Director added that bank reconciliation in respect of 25 out of 28 accounts had been done.

The department in its written reply stated as under:-

In this connection, it is submitted that the short amount as workout by Audit Deptt. amounting Rs. 491000/- has been recovered from Sh. Harish Sharma, Spl. Ward Cashier and Further the amount for the period from 02.05.2011 to 20.12.2014 has been workout along with panel interest Rs. 408803/-. The order of recovery of this amount has been issued (**copy enclosed vide annexure 2.2.7.2**) from the withheld amount of DCRG (498576).

Further, it is also submitted that out of 28 Nos. saving Bank A/c. Now the institute have only 05 saving Bank A/c in operative as detail given below:-

Name of Bank A/c	Bank	A/c No.
Salary & contingency	SBI	31119814359
Scheme A/C	HDFC	50100185932297
Misc. A/c	SBI	10230616921
Receipt A/c	HDFC	01761450000504
Student Fee A/c	SBI	35610978840

Hence, it is requested that the audit observation may please be settled.

The Committee has desired that firstly, FIR be got registered against the delinquent official for not depositing the amount in time, rather deposited the amount only after the audit has pointed out the same; and secondly, strict disciplinary action be initiated/taken against the officer/official for inaction on his part and thereby allowed the delinquent official to embezzle the money and action taken report be submitted to the Committee within a period one month.

[11] **2.2.7.3 Non-adjustment of advances:**

An amount of Rs.8.12 crore comprising letter of credit, advances given to various suppliers/service providers and advances given to staff for carrying out various activities were lying unadjusted for periods ranging from one to six years. Non-adjustment of advances for such long periods was in violation of financial rules and exposes the Institute to risk of mis-utilization.

The Director of the Institute stated (November 2016) that an amount of Rs. six crore had been adjusted and remaining Rs.2.12 crore would be adjusted by December 2016.

The department in its written reply stated as under:-

The year wise status of recovery of outstanding advance is as under:

(Amount in Crore)

Year	Amount recovered	Balance
Upto Dec. 2016	0.20	1.91
Upto Dec. 2017	1.46	0.45
Upto June 2018	0.17	0.28

Out of Rs. 8.12 Crore, 7.84 Crore of Misc. advance has been recovered/adjusted. Now balance 28.24 Lakhs is outstanding.

The Committee has desired that sincere and pragmatic efforts be made for the adjustment of the remaining advances and reconcile the same in the office of Principal Accountant General, Haryana under intimation of the Committee.

[12] **2.2.8.1 Inadequate machinery and equipment**

Adequate machinery and equipment are a pre-requisite for providing medical services and imparting education to students. Scrutiny of records revealed that there was shortage of equipment and laboratories, delays in procurement and obsolete equipment which adversely affected delivery of medical services and academic activities (Appendix 2.15).

Appendix 2.15

(Reference: Paragraph 2.2.8.1; Page 29)

Details showing shortage of machinery and equipment in different departments

Sr. No.	Department	Details of deficient machinery/equipment	Remarks and reply of the Department/Institute
1.	Cardiac Surgery	(i) Shortage of anesthesia machine. (ii) Non availability of 29 other machines and equipment (Appendix 2.16). (iii) 13 machines and equipment were 11 to 16 years old (Appendix 2.16). (iv) Two heart lung machine out of order since 2010. (v) Blood gas analyser not working due to non-purchase of regents.	The proposal to purchase new anaesthesia machine was made in 2010 by the Department but purchases not made (October 2016). The Department submitted the requirements for machinery/equipment during 2011-16 to the Director, but no efforts made to purchase machinery/equipment.
2.	Cardiology	(i) One cardiac cath laboratory available with the department was 12 years old. (ii) Eight bed were demanded (July 2011) but no beds were provided. (iii) ECG Machine (3), Syringe Infusion Pumps (10), Defibrillator (3), ECHO (1), Central Station (1), and Bed side monitors (8) were 12 years old and needed frequent repair.	Major procedures performed decreased from 1073 in 2011 to 216 in 2015. The Department made many references during 2010-12 for new catheterization laboratory and equipment but these had not been purchased. The Department admitted (April 2016) the facts regarding obsolescence and inadequacy of machines and equipment and shortage of manpower.
3.	Nephrology	(i) No dialysis machine was available in the Department against the requirement of 20. (ii) Against the requirement of 47 equipment (Monitor, Hemo-dialysis machine, Dialysis Chair, Dialysis Re-Processor), 10 were available.	Ten dialysis machines were proposed (May 2014) to be purchased but purchase was not made till February 2016.
4.	Neurology	(i) Shortage of Ventilators, Defibrillator, Syringe Infusion Pumps, ECG machine, Bed side multi channel monitor, Section machine, etc.	The demand sent to the Director in September 2013 but no efforts made to purchase the equipment.
5.	Neurosurgery	(i) Shortage of 15 numbers of machines/equipment (Appendix 2.17). (ii) Against the bed capacity of 18 (12 for ward and 6 for ICU), only two ventilators were available.	Requirement for purchase of machinery was sent to Director during 2010-14 but the purchases had not been made (March 2016).
6.	Urology	(i) Machinery and equipment installed in the Department during 2011-15 were not in working order (appendix 2.18).	The requirement of equipment was sent to Director 7 to 8 years back but purchases had not been made (March 2016)
7.	Nuclear Medicine	(i) For establishment of Nuclear medicine Super specialty centre, Detailed Project Report sent to the Government in November 2013.	The proposal not approved (May 2016) despite regular pursuance by the Department.
8.	Anesthesia	(i) Against the requirement of 23 anesthesia machines, 15 machines were available and one was out of order resulting in less use of operation tables. (ii) Against 8 bedded ICU of the department, 7 ventilators were available	The requirement of Anesthesia machines (12), Vital Sign monitor (44), Defibrillator (11) and Ventilator (2) sent to the Director since 2010 but the purchases were not been made.
9.	Pulmonary and Critical Care	(i) Shortage of Machinery like Endopronhial Ultra-sound System (EBUS), Non-invasive Ventilators, Digital Electro Encephalo Gram and extra corporal Gram and Extra Corporal Membrane Oxygenation. (ii) Videopleuro Scope was demanded(July 2014) for providing training of D.M. fellows and starting interventional pulmonary course.	The demand for these equipment/ machinery was sent in July 2014 but purchase was not made.

10.	Radiotherapy	<p>(i) Cobalt 60 Teletherapy Machine available in the Department was of an obsolete technology. To provide focused radiotherapy treatment, Linear Accelerate (LINAC) was required for which funds of Rs.17 crore under PMSSY were sanctioned.</p> <p>(ii) Medical equipment such as simulator, styro foam cutters, second standard dosimeter, digital contamination monitor and gamma zone monitor, etc were also not in working condition.</p>	<p>Case for purchase of LINAC was sent to the Director in December 2009. Detailed project costing Rs.250 crore was sent to State Government for up-gradation of RCC) including staff, equipment and other infrastructure) by Vice-Chancellor in January 2010. The RCC had not been upgraded (May 2016).</p>
11.	Surgery	<p>(i) Deficient in the equipment like video simulator for laparoscopic surgery, surgical robot, plasma sterilizer, vessel sealing system, ultrasound aspirator, video endoscopy system, etc.</p> <p>(ii) There were no separate ICU and separate beds/ventilators for the Department.</p> <p>(iii) OT tables for the Department were reduced from four in 2011-12 to two daily in 2015 resulting in conducting of less number of operations from 3008 in 2011 to 2233 in 2015.</p>	<p>Demand for these equipment had consistently been sent since 2003-04 to the Director but these equipment had not been purchased (May 2016).</p>
12.	Ophthalmology	<p>(i) Shortage of Nd-YAG laser. The shortage of Nd-Yag laser affecting nearly 1800 needy patients (monthly) who required urgent treatment in vision threatening problems such as angle closer, glaucoma and capsule opacification, etc. The patients had no alternative but to avail the facility after paying high prices to the private practitioners.</p> <p>(ii) There was a waiting period of two to three weeks for major eye surgeries due to non-availability of general anaesthesia on all working days of the OT and limited OTs</p>	<p>The department made references between July 2015 and January 2016 to the Director office for purchase of these equipment. The approximate cost of the equipment was below Rs.10 lakh which was within the competency of the Director but the same had not been purchased.</p>
13.	Radio Diagnosis	<p>(i) CT Scan: One CT scan was 15 years old. Another one was condemned in 2009 but yet to be replaced (August 2016). The equipment remained out of order for 11 to 72 days during 2011 to 2015. Due to shortage of CT scan, waiting period for patients was up to four months.</p> <p>(ii) Magnetic resonance imaging system (MRI): One MRI was 13 years old. Requirement or another one was sent during 2011-16 by the Department but not purchased (August 2016). The equipment remained out of order for 30 and 83 days in 2013 and 2014 respectively. Due to shortage of MRIs, waiting period for patients was up to one year.</p> <p>(iii) Digital Subtraction Angiography system: Not purchased though demand sent in January 2009 by Department (August 2016).</p> <p>(iv) Picture Archiving Communication system: Not purchased though demand sent in January 2009 by Department (August 2016).</p> <p>(v) X-Rays units: 10 units were nine to 13 years old. Demand sent for 26 portable and seven High frequency machines during December 2008 and January 2011 but not purchased (August 2016).</p> <p>(vi) Ultra-sound: Requirement for six ultra sound machines (4 for new OPD and 2 for Trauma Centre) sent between November 2008 and November 2015 but not purchased (August 2016).</p>	<p>Thus, the radio diagnosis equipment had not been purchased by the institute for a long time although budget was sanctioned under Pradhan Mantri Swasthya Suraksha Yojana (PMSSY) in February 2009 for these items. Old and inadequate equipment affected the timeliness of medical care services as diagnosis is the first stage to treating a patient.</p> <p>The Director of the Institute stated (August 2016) that one CT scan and one MRI machine had already been installed under Public Private Partnership (PPP) mode in OPD and was fully functional from June 2016. In addition, procurement of other equipment was in the final stage.</p>

Source: Information compiled by Audit from the records of the Institute

Some of the significant shortcomings observed by Audit were:

- Use of obsolete machinery ranging between 11 and 16 years, shortage of anaesthesia machines, mechanical ventilators, infusion pumps and ICU beds in Cardiac Surgery Department.
- There was substantial and continuous reduction in major procedures due to acute shortage of ICU beds, ECG machines, syringe infusion pumps, defibrillator and ECHO in Cardiology Department.
- Nephrology Department had shortage of hemo-dialysis machines, monitors and dialysis chairs.
- Proposal to procure Linear Accelerate (LINAC) to replace obsolete Cobalt-60 teletherapy machine being used in radiotherapy sent in December 2009 by the Radiotherapy Department had yet to materialise despite lapse of nearly seven years.
- In Urology Department, machinery and equipment installed during June 2011 to May 2015 were not in working condition.
- Nd-YAG laser required in treatment of vision threatening problems was not available in Ophthalmology Department.
- In Radio diagnosis Department, there was shortage of CT Scan, Magnetic Resonance Imaging system (MRI), X-Ray units and Ultra Sound machines. Further, Digital Subtraction Angiography System and Picture Archiving Communication System were not available.

The Institute stated (August 2016) that equipment such as ventilators, heart lung machines, ECG machines and monitors and anesthesia machines had been ordered / delivered to the departments and purchase of remaining equipment would be completed by September 2016. It was added (November 2016) that ten vital sign monitors had since been installed in the Anaesthesia Department.

The department in its written reply stated as under:-

Most of the equipments to be procured through HLL have already been procured and there are very limited number of equipments which are in pipeline. The following three main equipments are under finalization:-

- a) MOT amounting to Rs.12,19,44,057/-
- b) LINAC amounting to Rs.18,37,39,433/-
- c) C.T.Scanner amounting to Rs.5.00 Crore (approx.) as the price bid is yet to be opened.

a) MODULAR OT:

Civil work of Modular OTs has been completed upto 98%. The supply order for 16 Nos. Modular OTs has already been placed and the process of installation of Modular OTs has been initiated.

b) LINAC:

The procurement of LINAC for Radiotherapy Deptt. is already under process. The Vendor has already been identified, however, before LINAC can be installed, the Bunker site has to be prepared as per AERB approval which has been accorded. The basic structure of the Bunker has to be given to a specialized vendor because of it being highly technical nature. In a meeting held on 13.06.2017 with the Jt. Secretary (PMSSY) Govt. of India it was impressed upon by the Jt. Secretary (PMSSY) Govt. of India that the Institution may explore the possibility of giving this Project to HLL / HITES which is already working as PMC for Rohtak Project under PMSSY and is also responsible for procuring LINAC machine to avoid further delay. The matter is under consideration of the Committee of Govt. of Haryana for identification of Vendors for construction of the project of technical nature for all the Govt./Govt. added medical colleges including UHS Rohtak. Awaited for Bunker, the file was sent to ACS, MER which was forwarded to Govt. for allocation of work to CPSU, HLL. The process is awaited. Once the Vendor is identified, the process and construction of Bunker will be started. The LINAC can only be ordered and installed when the bunker is ready.

c) C.T.SCANNER:

Supply order has been placed by HLL and the machine will be received in the institute shortly.

The Committee has desired that the latest status of the department-wise and item-wise purchase as per the equipments and machineries as detailed in Annexure 2.15 be submitted to the Committee within a period of seven days.

[13] 2.2.8.3 (iv) Inadequate fire fighting mechanism:

The Hospital Manual of GOI provide for constitution of safety committee for fire prevention. High fire risk areas like OT, laboratory, stores, medical records, laundry and kitchen department should have automatic fire and heat activated alarm system. Medium and big size hospitals should have fire hydrant facility with functioning electric pumps. Further, mock drills of fire-fighting should be carried out periodically. Audit observed that neither the Fire Safety \Committee had been constituted by the Institute nor had the various fire-fighting systems been put in place.

The Institute stated (November 2016) that a proposal for providing fire safety would be finalised after holding a meeting with fire safety officers.

The department in its written reply stated as under:-

The fire fighting measurement in the institute is up to the mark the detail of fire fighting mechanism building wise is as under

1. In the hospital fire extinguishers are refilled and in proper working condition.
2. NOC regarding Auditorium has been received vide DGFS dated 23.02.18 (copy enclosed vide annexure 2.2.8.3(iv)).
3. The scheme of NOC regarding Trauma Centre has been approved.

4. Regarding MCH being technical reason NOC is awaited till then the fire extinguishers have been installed.
5. The purchase of fire van on the pattern of PGIMER Chandigarh is under process.
6. One Sub- Fire Officer has been appointed.
7. Report regarding Fire Fighting at PGIMS Rohtak has been sent to ACS, MER on dated 06.07.2018 (**Copy enclosed vide annexure 2.2.8.3(iv)**).

Hence, it is requested that the audit observation may please be settled.

The Committee has desired that all necessary steps be taken for the installation of fire fighting system with all requisite norms and action taken report be submitted to the Committee.

[14] **2.2.8.4 (i) Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana:**

The Pradhan Mantri Swasthya Suraksha Yojana (PMSSY) was announced in March 2006 with the prime objective of correcting the imbalances in availability of affordable healthcare facilities. The estimated outlay of the scheme was 150 crore per Institute (125 crore as Central share and Rs.25 crore State share). Out of this, Rs.55.30 crore was for civil works, Rs.79.70 crore for medical equipment and Rs.15 crore for consultancy and contingency. Rupees 17.75 crore was released to the Institute in December 2011 as Central share for procurement of medical equipment and Rs.25 crore was released in July 2013 as State share. However, only an expenditure of Rs.2.63 crore was incurred on machinery and equipment (December 2015). An MOU was entered with HLL Life Care Limited in September 2013 for purchase of medical equipment but the purchases could not be made as the terms and conditions with them were not finalised (May 2016). Thus, delay in finalizing the terms and procedures resulted in equipment not being purchased despite lapse of five years since release of funds to the Institute for the purpose.

The Institute attributed (August 2016) the delay to lengthy purchase procedure and stated that purchase order for machinery of Rs.18.50 crore had since been placed and purchase of remaining equipment was under process.

The department in its written reply stated as under:-

A large number of equipments which were in the provision for various specialities namely Ophthalmology, Radiology, Medicine, Radiotherapy, Anaesthesia etc. and Super-specialities namely CTVS, Cardiology, Nephrology, Urology have been received installed and functioning satisfactorily. All ICU, High Dependent Unit, OTs have been upgraded including 3-Tesla MRI Digital Radiography, Colour Doppler have been installed and now the matter has been taken up with HLL to provide 128 slices CT Scan. No obsolete Equipment is under use in the Institution at present.

It is also pertinent to mention here that one CT Scan and one MRI is already running in PGIMS OPD under PPP mode and a 20-bedded Hemo-Dialysis System on PPP mode is also under active consideration.

Total budget details received under PMSSY is as under:-

Sr.	Description	Central Share (Rs.in crore)	State Share (Rs.in crore)
1.	Civil work	55.30	-
2.	Medical Equipments	54.70	25.00
3.	Consultancy & Contingency etc.	15.00	-
TOTAL		125.00	25.00

Out of above total budget meant for Medical Equipments (both Central and State) i.e. Rs.79.70 crore, an amount of Rs.56.24 crore have been incurred for various Medical Equipments for this Institute (copy enclosed vide annexure 2.2.8.4).

Further, following items are under process:-

Name of items	Amount (Rs. in crore)	Remarks
LINAC	18.37	Supply order not placed as site is not ready
CT Scan (128 slice)	5.12	Approval for order placement pending for Ministry due to clarification sought from PGI Rohtak regarding funds
TOTAL	23.49	

Balance Budget Position:

	Amount (Rs. in Crore)	Remarks
Central Share	7.50	6 crore Interest Refund to Centre)
State Share	24.52	Including Interest
Total	32.02	

The Committee has desired that the matter be got inquired into to fix the responsibility of the erring officer for not signing the MoU in a proper/prescribed manner and thereby implementation of the scheme has been delayed and action taken report be submitted to the Committee within a period of one month.

[15] 2.2.8.4 (iii) Implementation of Schemes - Pilot Programme for Prevention of Burn Injury:

Pilot Programme for Prevention of Bum Injury was launched (2010} by GOI for establishing full-fledged bum care services, developing trained manpower for management of bum injury care and providing medical rehabilitation services at tertiary level of health care delivery system. GOI provided funds Rs.2.67 crore to the Institute between March 2011 and March 2013 for construction of ramp, installation of lifts to have connectivity with wards, laying of gas pipe line and procurement of

equipment to make Intensive Care Unit functional. The Institute utilized Rs.2 crore up to February 2015 on alteration, renovation of the burn unit and construction of ramp. Audit observed that:

- (a) The ramp was completed but could not be put to use due to faulty design;
- (b) Work of laying of central oxygen and suction gas pipeline to connect to ICU had also not been completed (August 2016);
- (c) An expenditure Rs.31.63 lakh was incurred on purchase of equipment and two ventilators. However, ventilators were not installed (August 2016) while lifts had not been provided to link the Department with the ground floor.

Thus, the objective of the scheme of providing burn care services could not be achieved.

The Institute stated (August 2016) that 2 crore sanctioned for building had already been utilized and requisite inspection by the DGHS office before taking over the building was pending. Proposal for procurement of remaining equipment and recruitment of manpower was under process (August 2016) in the Institute.

The department in its written reply stated as under:-

1. Ramp has been completed & functional.
2. The commission of Central Oxygen and suction gas pipe line has been done and fully functional.
3. Two ventilators has been got installed in PICU under Paediatric Deptt. and BPS Deptt. utilizes the services in critical paed. burn patients. Lifts have been installed in the building which is functional.
4. The post of Assistant Prof. & Sr. Resident has been advertised and a committee under the chairmanship of Vice-Chancellor has been constituted and recruitment is under process.
5. Utilization Certificate is enclosed vide annexure 2.2.8.4 (iii).

The Committee has desired that a detailed inquiry be got conducted as to why the ventilators purchased for the Burn & Plastic Surgery Ward lying unutilized for a long time and fix the responsibility of the erring officers/officials and action taken report be submitted to the Committee within a period of two months.

[16] **3.9 Avoidable payment of Service Tax:**

Four medical institutions made avoidable payment of Rs.6.59 crore on account of service tax though these institutions were exempted by Government of India being educational institutions:

As per the Indian Medical Council Act, 1956, medical institution means any institution which grants degrees, diplomas or licenses in medicine. The Department of Revenue, Ministry of Finance, Government of India, exempted (June 2012) certain services provided to or by educational institutions from service tax with effect from 1 July 2012. The Department clarified in September 2013 that exempted services includes any services which educational institutions ordinarily carry out themselves but

may obtain as outsourced services from any persons. The notification was further amended in July 2014 to include the house-keeping services performed in such educational institution.

Scrutiny of the records of Bhagat Phool Singh Government Medical College for Women (BPSG), Khanpur Kalan (Sonipat), Shaheed Hasan Khan Mewati Government Medical College (SHKM), Nalhar (Mewat), Pandit B.D. Sharma Post Graduate Institute of Medical Sciences (PGIMS) and Pandit B.D. Sharma University of Health Sciences (UHS), Rohtak., revealed that these institutes engaged four service providers between July 2012 and August 2014 for providing security, housekeeping, sanitation works, helpers and bearer services in these institutes. An amount of Rs.6.59 crore was paid to the agencies as service tax between July 2012 and August 2016 for providing the above services which could have been avoided had the notifications issued by GOI been implemented.

The department in its written reply stated as under:-

The case for refund of amount of the service tax has been sent to Asstt. Commissioner Central Goods & Service Tax Division -Vasant Kunj, Delhi South Commissionerate vide this office letter No. PGIMS/Acctt./2018/5120, dated 25.07.2018 (copy enclosed).

The Committee has desired that sincere and pragmatic efforts be made to get the refund of the amount of service tax already paid and the Committee be also kept informed of the progress in the matter.

[17] **3.11 Improper evaluation of bids:**

Failure to properly evaluate financial bids submitted by service providers taking into account the total financial implications of the quotations submitted resulted in award of work to Firm that was not the lowest bidder and excess payment of Rs.1.51 crore in Shaheed Hasan Khan Mewati Government Medical College, Nalhar, Mewat.

Government of Haryana issued (February 2009) a policy for outsourcing of services/activities according to which services/activities were to be outsourced as and when required by departments where posts had not been sanctioned and the persons were to be engaged on minimum wages and statutory charges.

Scrutiny of records of Shsheed Hasan Khan Mewati Government Medical College (GMC), Nalhar, Mewat showed that tenders were invited in May 2014 under double bid system for deployment of housekeeping staff and the bidders were required to quote the rate per person per month inclusive of minimum wages plus EPF, ESI and service tax and percentage of the service charges of bidder. The rates quoted by the bidders were to be frozen for a period of two years. In response, eight bidders submitted their technical and financial bids. Technical bids were opened (June 2014) by a Committee constituted under the Chairmanship of the Medical Superintendent and technical bids of two bidders were rejected as experience certificates were not attached. The financial bids of the remaining six bidders were opened in July 2014. Firm 'A' quoted his rates on Minimum Wages plus statutory taxes and service charges at 2.01 *per cent* whereas Firm 'B' quoted the lump sum rates per month for different

categories of post plus service charges at the rate of 2.01 *per cent*. The lump sum rates of wages quoted by Firm 'B' were higher than the minimum wages and statutory charges. The committee recommended issue of work order in favour of Firm 'B' on the ground that both financial bids had quoted the same rates but Firm 'B' had six years more experience than Firm 'A'. The recommendation was forwarded (August 2014) to the Director, Medical Education and Research, Haryana for approval which was accepted and the work was allotted to Firm 'B' in August 2014 for one year which was extended up to 31 March 2016 or till the finalization of e-tendering.

Audit observed that the notice inviting tender stipulated that in case of financial bids of the two bidders quoting same rate (qualified for L-1), the work will be allotted to agency/service provider who has significant experience (time period) of satisfactory work done in the related areas in the institutes or on draw of lots basis. The Committee had compared only the service charges rates quoted by these bidders which were identical at 2.01 *per cent* and thereafter applied the criteria of experience instead of working out total financial implications of the bids on the basis of rates of wages quoted by these bidders. As the rates of wages quoted by Firm 'B' were higher than the minimum wages and statutory charges which were quoted by the Firm 'A', the lowest bidder was Firm 'A'. Thus, evaluation of bids was not properly done and resulted in award of work to a firm that was not the lowest bidder. The allotment at higher rates to Firm 'B' resulted in excess payment of Rs.1.51 crore (*Appendix 3.2*) during the period from September 2014 to May 2016.

The Director, GMC Nalhar (Mewat) stated (December 2016) that the Firm 'B' had deposited an amount of Rs.61.15 lakh in November and December 2016 with the college and Firm has been directed (November 2016) to refund the remaining excess paid amount along with interest in four monthly installments. The fact remains that the award of work to a bidder that was not the lowest was *ab-initio* incorrect.

The matter was referred (July 2016) to the Government. Their reply was awaited (November 2016).

The department in its written reply stated as under:-

It is stated that in reference to observation of para No. 1 of Inspection Report for period 04/2014 to 3/2016 by Audit party that due to wrong acceptance of the tender of form M/s Nuvision Commercial Escort Services paid excess amount for Rs. 1,50,72,577/-.

The M/s Nuvision Commercial Escort Services has deposited Rs. 1,50,72,577/- in Receipt Head of the Department in Treasury the date of deposit as per below in table.

Sr. No.	Date	G.R. No.	Amount (Rs.)
1.	27.02.2017	0024819679	6114577
2.	29.03.2017	0026080295	64224
3.	29.03.2017	0026080206	455911
4.	06.06.2017	0027665144	455911
5.	06.06.2017	0027664531	455911
6.	13.06.2017	0027880374	455911

7.	02.08.2017	0029618731	2191094
8.	04.08.2017	0029667957	4879038
		Total	1,50,72,577/-

The Photocopy of the Challan which is deposited in the receipt Head of the Department is placed below (Annexure No. XIII). The Para may be dropped.

According to H.Q. Order No. 5/MMC/MER/2017/876 Dated 04.07.2017, for the recovery of interest the company was directed to deposited interest @ 9% on the basis of descendingly. The company was directed to deposited the amount of interest @ 9% Vide Letter No. SHKM/Acct./2017/426, dated 07.07.2017. Further the company was directed to deposited the amount of interest @ 9% of Rs.21,21,231/- (Twenty One Lac Twenty One Thousand Two hundred Thirty One Only) Vide Letter No. SHKM/Actt./2017/485, dated 02.08.2017.

The Committee has desired that the matter be got inquired into to fix the responsibility of the officer/official in the matter and pragmatic efforts be made to recover the interest from the firm under intimation of the Committee within a period of two months.

SCHOOL EDUCATION DEPARTMENT

[18] **2.3.8.7 Unrecognized Schools:**

Section 18 of the Act read with Rule 15 of RTE Rules 2010 provides that no school, other than a school established, owned or controlled by the appropriate Government or local authority, shall, after the commencement of this Act, be established or function, without obtaining a certificate of recognition from the prescribed authority. Any person who establishes or run a school without obtaining certificate of recognition or continues to run a school after withdrawal of recognition shall be liable to fine which may extend to rupees 1 lakh and in case of continuing contraventions, to a fine of rupees 10,000 for each day during which such contravention continues.

It was, however, noticed that unrecognized schools ranging between 514 and 821 were functioning in the State during 2011-16 in contravention of the aforesaid provisions of the Act. Provisional recognition was given to schools ranging between 10 and 274 during 2011-16. No penal action as stated above and provided in the RTE Rules 2010 was taken by the Department against the management of unrecognized schools.

The department assured (September 2016) that matter would be got examined.

The department in its written reply stated as under:-

In this connection, it is submitted that the provisional recognition is being granted by the department so that the education of the students may not affect at any cost. Show cause notices have been issued to the managements and appropriate action is being initiated / taken against them, who do not fulfill the provisions of the Act.

Hence, para may kindly be dropped.

The Committee has desired that interest of the State and the students be protected meticulously before the Court and the Committee be also kept informed of the outcome of the Court in the matter.

[19] **2.3.8.9 Students requiring special training not identified:**

Rule 3 of State Rules 2011 provides that the School Management Committee of a school owned and managed by the Government shall identify children requiring special training based on specially designed learning material, appropriate to the age. It shall be provided by teachers working in the school and to be held in the premises of the school. The duration of the training should be for a minimum period of three months. It was however, noticed (April-July 2016) that neither children requiring special training were identified nor any special training provided in test- checked schools.

The department in its written reply stated as under:-

In this connection it is submitted that April 2016 to July 2016 was a transit period when Govt. of Haryana was going to sign an MOU with NGO HUMANA People to People India (HPPI) to make the necessary arrangements for providing Special Training to Out of School Children (under RTE Act 21-A this MOU came into force w.e.f. 28.10.2016) with an objective that the NGO shall provide special training to 30,000 Out of School Children during the period of 3 years upto 27.10.2019. On this date (28.10.2016) 14452 Out of School Children were

identified and special training was arranged for these children in cooperation with HPPI. These students are being provided with all facilities like MDM, stationary book and uniform etc. Under this scheme a provision of Rupees 6,000 per child per annum has been made to actualize desired targets.

The Committee has desired that the list of 40 schools in district Panchkula wherein the students requiring special training, are being imparted special training alongwith the timings of such training, be submitted to the Committee at the earliest possible.

[20] **2.3.9 Management, monitoring and evaluation:**

It was observed that internal audit system was not in place in the DEE and the Parishad. Further, the monitoring of the implementation of the Act was not adequate as the Department had no data about drop out of children and actual attendance of children in schools. A provision of Rs.5.30 crore was made in 2011-12 for third party assessment but the assessment from the third party had not been done (November 2016).

The department in its written reply stated as under:-

In this connection it is submitted that the amount under objection Rs.5.30 crore was released to the different NGOs as a balance payment for the year 2010-11 as per the verification report received from the concerned DPC and under OTS (one time settlement). Hence, para may kindly be dropped.

The Committee has desired that complete reply to the para under consideration be submitted to the Committee within a period of 30 days.

[21] **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 105 cases of misappropriation and defalcation involving Government money amounting to Rs.1.33 crore on which final action was pending as on June 2016. 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	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	2 (1.12)	3 (1.41)	14 (6.80)
3	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4	Forest	-	-	-	4 (6.70)	2 (0.71)	6 (1.11)	12 (8.52)
5	Medical	-	-	3 (2.18)	-	3 (13.42)	-	6 (15.60)

6	Technical Education	-	-	4 (16.94)	-	-	1 (0.02)	5 (16.96)
7	Revenue	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
9	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
10	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
11	Development & Panchayats	-	1 (0.00)	-	-	-	-	1 (0.00)
12	Public Health	4 (3.97)	3 (16.11)	-	-	-	-	7 (20.08)
13	Irrigation	2 (0.00)	11 (6.09)	9 (2.16)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		12 (31.32)	18 (27.35)	24 (43.44)	11 (10.61)	14 (15.50)	26 (5.21)	105 (133.43)

Say Rs.1.33 crore

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

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

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	12	31.32	Cases pending as of June 2015	120	150.26
5 – 10	18	27.35			
10 – 15	24	43.44	Cases added during the year	3	7.25
15 – 20	11	10.61			
20 – 25	14	15.50	Total	123	157.51
25 and above	26	5.21	Cases if losses written off during the year	18	24.08
Total	105	133.43	Total pending cases as of June, 2016	105	133.43

Reasons for pendency of cases are listed in **Table 3.4**.

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

Reasons for the delay / outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaiting department and criminal investigation	4	9.61
ii)	Departmental action initiated but not finalised	58	53.39
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	6	2.27
iv)	Awaiting orders for recovery or write off	32	44.80
v)	Pending in the courts of law	5	23.36
Total		105	133.43

Out of the total loss cases, 63 percent cases related to theft of Government money/store. Further, in respect of 55 percent cases of losses, departmental action had not been finalized and 30 percent cases were outstanding for want of orders of the competent authority for recovery or write off losses. It was further noticed that out of 105 cases of losses due to theft/misappropriation, 93 cases were more than 5 years old, including 26 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 led 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 14 cases of misappropriations, loses and defalcations pertaining to Education Department were pointed out in CAG Report on State Finances for the year ended March, 2016 but as per list procured from the PAG office there are only 11 cases pertaining to this period out of which 2 cases have been closed in the books of PAG. Now 9 cases are pending involving in amount of Rs.4,22,006.50/-. Latest position of all the 9 cases is placed as A-II.

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

ANNEXURE A-II

CASE-WISE PROGRESS REPORT IN REFERENCE TO 9 PENDING CASES OF MISAPPROPRIATION, LOSSES AND DEFALCATION

Sr. No	Amount (in Rs.)	Title of the case	Progress/Status
1.	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 is being 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. 1580-81 dated 28-03-2018 and the same is being replied by the Department shortly. 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 (Sonapat)	The matter is related to the embezzlement in High School, Silana (Sonapat) during the period 12.11.1979 to 08.06.1981 which was highlighted by the Audit & Inspection Note issued by the PAG office. The matter is under process for want of some records from District Education Officer, Sonapat vide memo No. 11/3-2015 A&A (4) dated 09.04.2018.
3.	70846/-	Loot of Salary in GHS Rampur Dhillon (Sirsa)	The matter is under process. The information required by the PAG Office vide their letter No. 1582 dated 28.03.2018, is demanded by this office from DEO Sirsa vide memo No. 11/4-2002 A&A(4) dated 04.05.2018.
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 UO No. 7638-3FD-II/2018 dated 14.05.2018 raised some observations which are being replied by the department shortly.

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 (Faridbad). The matter is under process. The District Education Officer, Faridabad has been directed vide this office memo No. 11/10-1992 A&A (4) dated 26.03.2018 to submit the relevant record as required by the PAG Office vide their Memo No. वि.वि.ले./हानि-202/2016-17 / 1282-84 दिनांक 09-02-2018.
6.	46575/-	Loss due to the loot of salary for the months of July, 1991 in Govt. High School, Lukhi (Rewari)	Necessary write off sanction has been issued by the Government vide memo No.11/1-2001 A&A (4) dated 02.05.2018 after obtain the concurrence of Finance Department vide their U.O. No.8757-4F. D.-II/2018 dated 01.05.2018. Now PAG office has also been requested to close the case in their books vide department letter dated 01.05.2018
7.	40347/-	Loss due to theft of the Salary of the Staff in Govt. Middle School, Bhaini Kalan (Karnal)	Matter is under process and the information has been called for from DEO and DEEO Karnal vide memo No. 11/2-2005 A&A (4) dated 04.05.2018.
8.	0	Loss due to theft of Computers in GSSS, Dhankot (Gurugram)	Matter is under process. PAG vide their memo No. वि.वि.ले./हानि-285/2017-18/1289-91 dated 09.01.2018 required some information and the same is called for from DEO Gurugram by the Department vide memo No. 11/5-2003 A&A(4), dated 26.03.2018.
9.	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.

Total loss involved in all above cases (Sr. No. 1 to 9) = Rs. 4,22,006.50/-

No. of cases pending with P.A.G. = 1 (Rs.46,575/-)

No. of cases pending with department = 8 (Rs. 3,75,431/-)

The Committee has desired that remaining cases also be got settled at the earliest and reconciled in the office Principal Accountant General, Haryana under the intimation of the Committee.

ENVIRONMENT DEPARTMENT

(Haryana State Pollution Control Board)

[22] **3.1.2 Operations without Consent to Establish and Consent to Operate:**

Consent to Establish (CTE) and Consent to Operate (CTO) are required to be obtained from the State Pollution Control Board under Section 25 of the Water (Prevention and Control of Pollution) Act 1974 and Section 21 of the Air (Prevention and Control of Pollution) Act 1981.

Scrutiny of records of Regional Offices of HSPCB/Project Authorities (PAs) and physical verification of 26 selected projects revealed that six projects were operating without obtaining prior valid CTE/CTO from the HSPCB. Further scrutiny of the records of Regional Office of HSPCB, Bahadurgarh revealed that out of these six projects, a lead processing project at Rohtak had been sealed by HSPCB in January 2008. However, during physical verification in January 2016, it was noticed that the project was operating without CTE/CTO after breaking the seal. On being pointed out by audit, Regional Office Bahadurgarh issued (January 2016) a show cause notice for prosecution.

Similarly, a project in Jind was ordered to be closed down by HSPCB in January 2009 due to non-obtaining of valid CTE/CTO. However, during physical verification in August 2016, it was noticed that the project was operating in another name without obtaining CTO/CTE.

The HSPCB had neither conducted any survey nor evolved any monitoring mechanism to ensure that PAs were not operating without obtaining CTE/CTO/EC.

The HSPCB stated (November 2016) that show cause notices/ action for prosecution had been initiated against five defaulting projects.

The department in its written reply stated as under:-

The latest status of five units/projects which had been stated in the report operating without consent to establish/consent to operate under Water Act, 1974 and Air Act, 1981 and to whom show cause notices/ action for prosecution was initiated, is given as under:-

1. M/s Maya Enterprises, Rohtak:

The prosecution had been filed against the above said unit for the violation made by the unit under Air Act, 1981, before the Special Environment Court Kurukshetra on 05.05.2017 and same is pending before the Court. However the unit is presently lying closed and sealed by the Board.

2. M/s JBB Infrastructures, Pvt. Ltd., Karnal:

The project proponent had obtained Consent to Establish (CTE) under Water Act, 1974 and Air Act, 1981 vide no. HSPCB/2007/TAC-A/744 dated 20.12.2007 which was not further extended.

Show cause notice was issued to the unit vide letter No. 7886 dated 26.10.2016 by the Regional officer, Yamuna Nagar for the said violation but the unit did not get extended the CTE. Another show cause notices were issued on 27.03.2018 and subsequently on 30.04.2018 to the unit for the same but reply the unit was not found satisfactory. As per report of Regional Officer Yamuna Nagar submitted vide his letter dated 10.05.2018 the unit has not extended the CTE however, the project has been setup but the operation has not yet been started.

Legal action against the unit is under process.

3. M/s Vatika Ltd., Manesar, Gurgaon:

The prosecution had been filed against the above said unit for the violation made by the unit under Water Act, 1974 & Air Act, 1981, before the Special Environment Court Faridabad on 11.01.2018 and same is pending before the Court. However the unit is presently having valid CTO of the Board upto 30.09.2021.

Consent to Establish was granted to the unit by the Board vide letter dated 13-09-2011 and further extended through online vide later dated 11-11-2014. Consent to Operate for the year 2016-17 was refused and now, after filing prosecution action in the court CTO has been granted vide no. 3170065 dated 14-02-2018 valid upto 30-09-2021.

4. M/s Brishaspati Construction (P) Ltd., Dharuhera:

The project proponent had obtained consent to establish (CTE) under Water Act, 1974 and Air Act, 1981 vide no. 2233 dated 14.12.2012 having validity of two years. As per report of Regional Officer, Dharuhera submitted on 21.10.2016 the project proponent had stopped the construction at site.

In its further report dated 04.05.2018 Regional Officer Dharuhera has submitted that the declaration has been given by the project proponent that they have not carried out any construction activity after expiry of CTE. The construction site was visited by the officers of the Board on 28.08.2017 to verify the status of construction and it was reported that no construction activity was going on at site.

It has also been intimated by the Regional Officer Dharuhera region of the Board that at the time of inspection by the team of PAG during year 2016 no representative of Board was involved and, also no spot inspection report or any supporting documents provided by the team of PAG to ascertain the violation made by the unit at that time.

Since no violation as pointed out by the PAG team can be established against the unit as in view of the facts and report submitted by RO, therefore no action can be taken against the project proponent.

5. M/s Executive Officer Municipal Corporation, Rohtak:

On the basis of shortcomings and non compliance observed during the visit of the project by the audit team of PAG the show cause notice for prosecution was issued to the concerned authority under EPA, 1986, Air Act, 1981 and Water Act, 1974 under relevant sections vide letter No. 1846 dated 16.08.2016.

The concerned authority did not submit any concrete reply and also not rectified the said shortcomings as mentioned thereby.

The project is a Common Municipal Solid Waste Disposal and Treatment Facility and previously had obtained environmental clearance vide No. 315 dt. 08.10.2012 from SEIAA and later on obtained consent to establish under Air Act, 1981 and Water Act, 1974 from the Board vide letter dated 06.03.2013, having the validity of 2 years only which is now operational without having valid CTE and without obtaining consent to operate (CTO) under Air Act, 1981 and Water Act, 1974 from the Board and hence appropriate action of prosecution of the authority of the concerned will be initiated soon after having a re-visit of the facility after collection of legal effluent samples from its leachate as permission has already been accorded from competent authority for the same.

Additional Details of project at Jind pointed out in this para of audit observation are given as under:-

It has been reported by Regional Officer, Jind at Bhiwani that the project at Jind which was pointed out in the report is M/s Pujya Enterprises, Jind and was issued the closure order in the year 2009 and was closed and sealed on 29.01.2009.

Further regarding M/s V.R.S Associates which was found operating at the time of inspection by the audit team of PAG on 08.08.2016 in the same premises of M/s Pujya Enterprises, has already been dismantled completely by the unit at their own which was verified by the Regional Office on 16.09.2016 who reported the premises found vacant. Therefore, no further action is feasible against the unit at this stage.

With regard to monitoring mechanism of the Board the details are given as under:-

The Board has defined the periodicity of the inspection of industrial units/projects covered under the consent management of the board as per inspection policy of the Board issued vide order dated 24.02.2016 which includes the mechanism of inspection for illegal units also. During the routine inspections and in case of the complaints if any industrial units/projects are found operating without obtaining CTE/CTO/EC, appropriate action as per environmental law/policy/Act is taken against such units.

The Committee has viewed it very serious that a project, namely, M/s Maya Enterprises, Rohtak, which was sealed by the Board in January, 2008, found operating in January, 2016 during physical verification by the audit team, without consent to establish (CTE)/without consent to operate (CTO) by breaking the seal; and similarly, a project, namely, M/s V.R.S.Associates, Jind, which was ordered to be closed down by the Board in January, 2009 due to non-obtaining of valid CTE/CTO, found in operation during physical verification by the audit team in August, 2016 in another name i.e. M/s Pujya Enterprises in the same premises without any CTE/CTO. The Committee has, therefore, desired that:

- i) **Inquiry be got conducted to fix the responsibility of the officer(s)/ official(s) for inaction on their part and/or for not checking the sealed/closed down projects during the long period of 7-8 years;**
- ii) **Besides the prosecution for non-compliance of the conditions of pollution control under the relevant laws, opinion of Advocate General, Haryana be sought for criminally prosecution simultaneously; and**

- iii) **The Municipal Corporation, Rohtak be made to comply with the conditions of pollution control strictly, otherwise, necessary action for prosecution as per relevant laws be initiated/taken.**

Action taken report in all the aforementioned three cases be submitted to the Committee within a period of 15 days.

[23] **3.1.3 Lack of verification of EC compliance:**

As per paragraph 2 of EIA Notification, 2006, prior environment clearances are mandatory for certain projects as specified in the schedule to the notification. Further, technical EIA Guidance Manual of MoEF & CC for different projects provides that State Pollution Control Boards shall incorporate EIA clearance conditions into consent conditions in respect of Category A and B projects and in parallel shall monitor and enforce the same.

Scrutiny of records showed that there was no formal institutionalized system in HSPCB to periodically oversee the compliance of EC conditions in a time bound manner.

The Department stated (October 2016) that proposal for establishing a monitoring mechanism was under process.

The department in its written reply stated as under:-

The Environmental Clearance is granted under the provision of EIA Notification 2006 notified by Government of India under EPA, 1986. The responsibilities and the duties of all the Government Bodies and Regulatory Bodies have been notified/defined in the above said EIA Notification which does not assign any responsibility of the State Pollution Control Board for ensuring the compliance of conditions of environmental Clearances granted to the project proponents by the concerned authorities prescribed under the said notification. However, the State Pollution Control Board has been given the responsibility under this notification only for conducting the public hearings for the cases where ever required. Further, there is no such mandate or responsibility given by the MoEF & CC through any order or direction to the State Pollution Control Boards for monitoring of conditions of environment clearance.

The Chairman, SEIAA vide its letter no. SEIAA/HR/2016/417, dated 31.05.2016 (Copy enclosed) addressed to Principal Accountant General (Audit), Haryana, has clearly mentioned that the presently Regional Office of MoEF & CC is responsible to monitor the compliance of conditions of EC letters issued by the SEIAA and has already referred the matter to Government of Haryana, Environment Department vide letter no. SEIAA/HR/14/528 dated 25.03.2014 (Copy enclosed) to initiate necessary steps for creation of monitoring cell in view of DO letter no. J-11013/2/2013-IA.I dated 07.02.2014 (Copy enclosed) of MoEF & CC Government of India addressed to Chief Secretary, Govt. of Haryana.

Presently Regional Office of the MoEF & CC is responsible for monitoring the compliance of conditions of environment clearance granted by prescribed authorities which is also clear from the DO letter dated 07.02.2014 of Secretary Govt. of India, MoEF & CC mentioned above wherein it has also been requested to Government of Haryana to frame a mechanism for monitoring of EC granted by

SEIAA in the State. In the said DO letter it has been desired that an appropriate mechanism may be put in the place by the State Government in consultation with SEIAA for the monitoring work of environment clearance granted/issued by SEIAA. Chairman SEIAA has already requested the State Government, Environment Department to initiate the necessary steps for creation of monitoring cell vide letter no. SEIAA/HR/14/528, dated 25.03.2014, which is under consideration of the Government.

Therefore, Haryana State Pollution Control Board has no role to play regarding the establishment of monitoring cell and monitoring of conditions of environmental clearances granted under EIA notification 2006. In view of above, the paras related to verification of compliance of environment clearance conditions may be dropped.

As per the suggestion of the Administrative Secretary of the Department, the Committee has desired that the Monitoring Cell be created in the Haryana Pollution Control Board itself and matter be taken up with the State Government to get the necessary posts created, if need be, within a period of one month under intimation of the Committee.

[24] **3.1.4(a) Non-compliance of conditions of pollution control:**

As per paragraph 2 of EIA notification dated 14 September 2006, prior environment clearance (EC) is mandatory for certain projects. While conveying EC, certain stipulations were made in ECs and EIAs to control pollution and adverse impact of projects on the environment. Scrutiny of records and physical verification of sites revealed that these conditions were not being fulfilled by the project authorities as given in **Table 3.1** below.

Table 3.1: Details showing non-compliance of conditions of pollution control

Sr. No.	Conditions of EC/EIA mentioned in individual projects	Audit observations
(ii)	Shortfall in development of green belts	
	Green belts of adequate width and density were to be developed around the project/plant periphery covering the area ranging between 15 and 33 per cent of the project area, preferably with local species.	Six projects had not developed green belts in the project areas though the areas were identified. While another project though had developed a green belt, the same was not developed (August 2016) around the ash pond as per commitment made in the EIA report. As such, pollution could not be prevented due to absence of green belts.
(iii)	Non-installation of ETPs/STPs	
	ETPs/STPs/Septic tank/ Soak pits were required to be provided for treatment of sewage/effluent in the project areas. Out of 26 selected projects, ETPs/STPs/septic tank/ soak pits were required to be installed by 17 projects.	Physical verification of sites of these projects revealed that ETPs/STPs/septic tank/soak pits were not installed by four PAs. In the absence of these measures, water pollution could not be controlled in project areas.

(iv)	Non-construction of rain water harvesting structures	
	Rain water harvesting (RWH) for roof run-off and surface run-off: as per plan submitted were to be constructed. Before recharging the surface run off, pre- treatment through sedimentation tanks must be done to remove suspended matter, oil and grease. Out of 26 selected projects, the condition was applicable to 23 projects.	Six projects had not made proper arrangement for RWH system. Further, in another case, the RWH pits were constructed but oil and grease trap system was not constructed. Non-adoption of these measures carries the risk of water pollution.
(v)	Handling of explosive material	
	Diesel required for operating DG sets shall stored in underground tanks and if required, clearance from Chief Controller of Explosives shall be taken. The condition was applicable in respect of 11 projects.	Eight projects had not taken the clearance for the handling of explosive material from the authorities concerned, in the absence of which Audit could not ensure whether explosive material was being stored properly.
(vi)	Use of ground water without permission	
	It was mandatory to obtain 'No objection certificate' from the Central Ground Water Board (CGWB) to draw ground water in respect of 12 out of 26 test-checked projects.	Four Pas had not obtained permission from CGWB, in the absence of which Audit could not ensure whether ground water was being drawn as per norms.
(vii)	Shortfall in implementation of Emergency Preparedness Plans (EPP)	
	PAs were required to prepare and implemented an Emergency Preparedness Plan (EPP) after assessing the risks of the project site including fire extinguishers, protective clothing and personal protective equipment.	Municipal Corporation, Rohtak had not installed firefighting equipment and personal protective equipment was not provided for emergency to its employees. Further, Haryana Power Generation Corporation Limited had provided only two jeeps against the requirement of 4 jeeps for fire fighting. As such, these projects were not covering the risk of project sites in emergency.
(viii)	Non-use of top soil	
	Two projects located at Rewari and Dharuhera were required to store the top soil at earmarked sites for utilizing the same for land reclamation and plantation.	Top soil was lying unutilized and proper site for its storage was not earmarked at the project located at Rewari. Similarly, a PA in Dharuhera has dumped the soil excavated during construction activities in the adjacent plot. These violations cause environment pollution.
(ix)	Change in the scope of work after obtaining the EC	
	As per EC conditions, in case of any change(s) in the scope of the project, the project would require a fresh appraisal by MoEF & CC,GOI.	A builder had constructed club house and ground floor instead of stilt which was not provided for in the project. But the PA had neither taken any permission nor had applied for fresh appraisal to MoEF & CC for obtaining revised EC.

(x)	Non-utilization of fly ash generated in case of 'Thermal Power Project'	
	Fly ash should be collected in dry form and storage facility should be provided. Further, as per notification of GOI (November 2009) at least 50 percent of fly ash generated should be utilized within one year, 70 percent within two years, 90 percent within three years and 100 percent within four years from the date of commissioning of projects.	A project was commissioned in 2012-13 but the utilization of fly ash was not as per norms; the shortfall ranged between 11 to 22 percent during the third and fourth years i.e. from 2014-15 to 2015-16. The PA stated (May 2016) that they would meet Public Works Department officials and request them to take fly ash free of cost for road works. The fact remains that the fly ash was not disposed off which causes pollution.

In view of the above non-compliance of EC and EIA conditions, audit could not ensure how pollution and its adverse impact on the environment was being controlled after issuing EC.

The department in its written reply stated as under:-

The comments regarding the compliance of conditions of EC/EIA has already been given in the reply of para 3.1.3 above.

Although monitoring of compliance of conditions of environmental clearances granted by SEIAA and MoEF & CC does not come under the purview of the HSPCB. However some of the similar conditions imposed in the environmental clearance are related also to the mandate of the board given under Water Act, 1974 and Air Act, 1981, EPA 1986 and Rules made their under. Latest compliance status for the observations related to HSPCB pointed out in table no. 3.1 is given as under:-

(ii) Shortfall in development of green belt:

The details regarding the monitoring of compliance of conditions of EC/EIA has already been given in this reply of para 3.1.3 above.

The monitoring of compliance of conditions of EC/EIA regarding development of green belt does not fall under the purview of pollution control Board.

(iii) Non-installation of ETPs/STPs:

d. Executive Officer, Municipal Corporation, Rohtak:

Unit has not provided any ETP/STP for treatment of leachate generating and further action will be initiated for this violation as mentioned at Sr. No. 3.1.2 (5) above after collecting and analyzing effluent samples from the project.

(iv) Non-construction of rain water harvesting structures:

Sr. No.	Name of the Unit	Present status
a.	M/s Maya Enterprises, Rohtak.	The details regarding the monitoring of compliance of conditions of EC/EIA has already been given in this reply of para 3.1.3 above. The monitoring of compliance of conditions of EC/EIA regarding construction of rain water harvesting system does not fall under the purview of pollution control Board. However, the rain water harvesting system is installed for trapping the rain water only from roof top of the units. There is no risk of water pollution from this type of arrangement of rain water harvesting as mentioned in the contention/ observation of the audit party.
b.	M/s Alsa Industries, Bahadurgar.	
c.	Expansion of foot wear manufactures unit Liberty Shoes Ltd., Gharaunda	
d.	Expansion of slate mining by Ashok Somany, Rewari	
e.	M/s Brahma Centre Development Pvt., Ltd Gurgaon.	
f.	M/s Stalwart Industries, Sahabad.	

(v) Handling of explosive material:

The present status is given as under:-

Sr. No.	Name of the Unit	Present status
a.	Expansion of captive power plant of Maruti Suzuki India Ltd. Gurgaon.	Unit has obtained license from a Chief Controller Explosives.
b.	M/s DLF Homes Panchkula Pvt. Ltd, Pinjor	The unit is purchasing their High Speed diesel for the D.G. Sets on day to day basis. However, the unit has already applied for the license on dated 04.07.2014.
c.	M/s Brahma Centre Development Pvt. Ltd., Gurgaon	<ul style="list-style-type: none"> The inspection of unit has been carried out on 11.06.2018 and found under construction. Diesel is only used in DG Sets which are used as per requirement during power failure only, without involving Bulk storage of Diesel. Unit has replied vide letter dated 19.07.2018 that at present quantity of HSD stored is below thresh hold limit for which no license is required. However, if during the operational phase, it is required they will obtain the permission from Chief Controller of Explosives.
d.	M/s Brishaspati Construction (P) Ltd., Dharuhera	As per the inspection of the unit carried out on 28.08.2017 and 11.06.2018, construction activity Lying closed of its own by project proponent.
e.	M/s Chintel India Ltd. Gurgaon	<ul style="list-style-type: none"> The inspection of unit has been carried out on 18.06.2018 and found under construction. Diesel is only used in DG Sets which are used as per requirement during power failure only, without involving Bulk storage of Diesel. Show Cause Notice was issued to the unit for prosecution. Now unit has replied that project is under development of Villas.
f.	M/s DLF Cyber City Developers Limited, Gurgaon	Unit has obtained license from a Chief Controller Explosives.
g.	M/s Tulip Infratech Pvt. Ltd., Gurugram.	The inspection of the unit has been carried out on 09.06.2018 by Regional Office and it has been reported that the unit is not storing any diesel as unit has obtained proper electric connection from the electricity Board and DG Sets are just refilled whenever required. The copy of inspection report of the unit conducted on 09-06-2018.
h.	M/s Honda Motor Cycle & Scooter India (P) Ltd., Gurgaon	Unit has obtained license from a petroleum and explosive safety organization (PESO).

(vi) Use of ground water without permission:

The present status is given as under:-

Sr. No.	Name of the Unit	Present Status.
a.	M/s JBB Infrastructures, Pvt. Ltd., Karnal	As per the inspection of the unit carried out on 08.06.2018 and 03.08.2018, the Project proponent used water through tankers for construction activity for his project. Hence, no need of obtaining ground water permission.
b.	Brishaspati Construction (P) Ltd., Dharuhera.	As per the inspection of the unit carried out on 28.08.2017 and 11.06.2018, construction activity Lying closed of its own by project proponent.
c.	M/s DLF Cyber City Developers Limited, Gurgaon	Unit has obtained permission from Central Ground Water Authority.
d.	M/s Tulip Infratech Pvt. Ltd., Gurgaon	Unit was inspected on 09-06-2018 and it has been reported that unit is not having ground water connection. The unit has obtained water connection from HUDA vide letter no. 12133 dated 03-07-2015 and 12173 dated 07-07-2015.
e.	Executive Officer, Municipal Corporation, Rohatak	Unit has not obtained permission from CGWB. The case for sanction of prosecution is under process.

(vii) Shortfall in implementation of Emergency Preparedness Plans (EPP):

The present status is given as under:-

Sr. No.	Name of the Unit	Present status
a.	M/s Brahma Centre Development Pvt., Ltd Gurgaon	The show cause notice was issued to the unit for Shortfall in implementation of Emergency Preparedness Plans and in response of the show cause notice, unit has submitted the details about the provisions for emergency situations vide letter dated 19.07.2018.
b.	M/s Brishaspati Construction (P) Ltd., Dharuhera	As per the inspection of the unit carried out on 28.08.2017 and 11.06.2018, construction activity Lying closed of its own by project proponent.
c.	M/s Chintel India Ltd. Gurgaon	The unit has submitted the Emergency Preparedness Plans (EPP).
d.	Executive Officer, Municipal Corporation, Rohtak	On the basis of shortcomings and non compliance observed during the visit of the project by the audit team of PAG the show cause notice for prosecution was issued to the concerned authority under EPA, 1986, Air Act, 1981 and Water Act, 1974 under relevant sections vide letter No. 1846 dated 16.08.2016. The concerned authority did not submit any concrete reply and also not rectified the said shortcomings as mentioned thereby. Now unit is operational without having valid CTE and without obtaining consent to operate (CTO) under Air Act, 1981 and Water Act, 1974 from the Board.

		The legal sample of leachate sump near land fill section of the facility has been collected and as per analysis report dated 22.06.2018 of the same, the parameters were found exceeding the prescribed limit. The show cause notice for prosecution vide letter dated 30.07.2018 has been issued to the Head of the Department and all the concerned under the provision of Water Act, 1974, Air Act, 1981 and EP Act, 1986 for violation of above said Acts and non compliance of conditions of EC. Case for sanction of prosecution is under process.
e.	M/s Stalwart Industries, Sahabad	The unit has submitted the Emergency Preparedness Plans (EPP).

(viii) Non-use of top soil:

The present status is given as under:-

Sr. No.	Name of the Unit	Present Status.
a.	M/s Ashok Somany, Rewari	The inspection of the unit has been carried out on 25.07.2018 to verify the EC conditions and it has been reported that unit is utilizing top soil scientifically as per EC condition.
b.	Brishaspati Construction (P) Ltd., Dharuhera.	As per the inspection of the unit carried out on 28.08.2017 and 11.06.2018, construction activity Lying closed of its own by project proponent.

(ix) Change in scope of work after obtaining the EC:

The present status is given as under:-

Sr. No.	Name of the Unit	Present Status.
a.	M/s Manchanda & Manchanda Builders Pvt. Ltd Rewari	Inspection of the unit has been carried out on 11.06.2018 and show cause notice for issued to the unit vide letter dated 19.06.18. Reply of the unit submitted in reference to the show cause notice claiming no violation, has been verified on 25.08.2018 by field staff and reply submitted by the unit has not been found satisfactorily. Accordingly final show cause notice has been issued vide letter dated 25.08.2018.

(x) Non utilization of fly ash generated in case of 'Thermal Power Project':

The present status is given as under:-

Sr. No.	Name of the Unit	Present Status.
a.	Haryana Power Generation Corporation Ltd., Jhajjar.	The unit has submitted the status of fly ash generation and utilization from year 2012-13 to 2017-18 (Copy enclosed). The reasons for non utilization of fly ash as per fly ash notification 2009 is that the said thermal power plant (MGTPS) was commissioned & commercial operation date achieved on 19 th July 2012. As per the MOEF notification 2009, MGTPS was required to achieve 0, 50%, 70%, 90%, 100% & 100% during first 6 years of operation. Cumulatively this would mean target fly ash

		<p>utilization of 69.8% (i.e. 4,843,688tonne). It may be noted that on the cumulative basis, MGTPS has achieved fly ash utilization of 5,516,086 tonne (against the production of 6,939,415 tonne) resulting in 79.5% of fly ash produced. Therefore it may be noted that MGTPS has met/exceeded the Fly Ash utilization target as per MOEF notification 2009 on cumulative basis.</p> <p>The show cause notice for the violations mentioned therein was issued to the unit vide letter no. 1073 dated 12.06.2018 and have submitted action plan for 100% utilization of fly ash produced both after 01.01.2018 and which is stored in ash yard.</p>
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The Committee has desired that the department/Board to check all units to make all project authorities to comply with the conditions of environment clearance and/or consent conditions for the implementation of the environment laws and rules within the jurisdiction of the State of Haryana and action taken report be submitted to the Committee within a period of one month.

[25] 3.1.4(b) Non-compliance of environment impact monitoring aspects:

The ECs and EIAs of individual projects had provisions to monitor the adverse impact of projects on environment in the form of returns, advertisement and public awareness. Scrutiny of records and physical verification of project sites during November 2015 to August 2016 revealed that these provisions were not fulfilled by the Project Authorities. As a result, the monitoring of adverse impact on environment was lacking as given in Table 3.2 below.

Table 3.2: Details showing non-compliance of environment impact monitoring aspects

Sr. No.	Conditions of EC/EIA mentioned in individual projects	Audit observations
(i)	Shortfall in Installation of Ambient Air Quality Monitoring Stations	
	PAs were required to install adequate numbers of Ambient Air Quality Monitoring Stations (AAQMS).	Four projects had not installed the AAQMS though the projects were in operation. In the absence of AAQMS, Audit could not ensure whether the ambient air quality in the area was within norms.
(ii)	Shortfall in conducting various environmental tests	
	PAs were required to conduct the tests of noise, air and ground water to monitor various environmental parameters.	Five, three, three, four and two projects had not conducted tests of air quality, stack emission, ground water, effluent and ambient noise respectively. In the absence of tests, Audit could not ensure whether the environmental parameters were maintained by these projects.
(iii)	Non submission of annual 'Environmental Audit Report'/'Environmental Statement'	
	Environmental Audit Report/Environmental Statement (EAR/ES) in Form V was to be submitted every year by the PAs. This condition was applicable to three out of test- checked projects.	Out of three, one project had not prepared and submitted the Environment Statement to the authorities concerned.

(iv)	Monitoring of environmental parameters by, private agencies / third parties	
	Environmental tests were required to be conducted from laboratories approved by MoEF/PPCB/ National Accreditation Board for Laboratories.	Four projects had not conducted tests of any of the environmental parameters. The system of surprise check and testing of samples at their own level through their accredited laboratories was also not put in place by HSPCB. In the absence of this, favourable reporting by laboratories if any, could not be ruled out.
(v)	Non-setting up of separate environment Cell with adequate manpower	
	A separate Environment Management Cell (EMC) with suitable staff to carry out various environment related functions was to be set-up by PAs.	Separate environment cell with adequate manpower was not set up by 8 PAs despite making commitments in EIA report or conditions in the EC letters. Thus, monitoring of environment impact by project authorities was lacking.
(vi)	Non-submission of six monthly compliance reports	
	It was mandatory for the PAs to submit half- yearly compliance reports on 1st June and 1st December of each calendar year to State Pollution Control Board, State Environment Impact Assessment Authority (in case of category B projects) and Regional Office of Ministry of Environment, Forest and Climate Change.	Seven projects had not submitted half yearly compliance report to the authorities concerned. Further, in respect of four projects only one report had been submitted by each project during 2011-16 against the requirement of sending 10 reports by each project during this period. As such, the monitoring mechanism was not followed.

Thus, monitoring of potential adverse impact of projects on environment was insufficient.

The department in its written reply stated as under:-

(i) Shortfall in installation of Ambient Air Quality Monitoring Stations:

The present status is given as under:-

Sr. No.	Name of the Unit	Present status
a.	Indian Oil Corporation Ltd., (transferred to Indian Synthetic Rubber Ltd.) Panipat	It has been reported by the RO of the Board that unit has submitted the quarterly report of AAQ monitoring from 2015 to 2017. The unit however has not installed the AAQMS for which the Regional Officer Panipat has asked the unit vide his letter dated 3.01.2017 to install the same.
b.	M/s Maya Enterprises, Rohtak	Unit is exempted from obtaining EC as per MOEF notification vide No. S.O. 3067 (E) dated 01.12.2009.
c.	M/s Stalwart Industries, Sahabad	Unit is exempted from obtaining EC as per MOEF notification vide No. S.O. 3067 (E) dated 01.12.2009.
d.	M/s Honda Motor Cycle & Scooter India (P) Ltd., Gurgaon	The unit has obtained EC for installation of 14 MW Gas Power Plant however, the said plant was not installed by the unit and unit is running on Power Grid. Therefore the condition of compliance of EC condition regarding installation of Ambient Air Quality Monitoring Stations is not applicable on the unit as the unit has not installed the power plant. Although, unit is conducting Ambient Air Monitoring through Authorized Lab from HSPCB on Half-yearly basis.

(ii) Shortfall in conducting various environmental tests:

The present status is given as under:-

(a) Air Quality Test as per EIA report:

Sr. No.	Name of the Unit	Present status
1.	M/s Maya Enterprises, Rohtak.	This type of units engaged in recycling of lead waste and registered with the State Pollution Control Board for the same, are exempted from preview of obtaining EC as per MOEF Notification no. 3067 (E) dated 01.12.2009 (Copy enclosed).
2.	M/s Alsa Industries, Bahadurgarh.	Unit is an installed facility for production of finished leather from wet blue leather and there is no stationary source of air emissions generation available within in its premises with having no stack available/installed by the unit. Unit have got conducted ambient air quality test authorized by the board in the year 2016-17 and 2017-18.
3.	M/s Brishaspati Construction (P) Ltd., Dharuhera.	As per the inspection of the unit carried out on 28.08.2017 and 11.06.2018, construction activity Lying closed of its own by project proponent.
4.	M/s Tulip Infratech Pvt. Ltd., Gurgaon.	Unit has carried out Air Quality Test as per A/R dated 20.11.2017 from Board's approved laboratory and the results shows the compliance of prescribed norms. However, the unit has not submitted Air Quality Test reports for 2015-16 and 2016-17 even after issue of show cause notice dated 09.07.2018. The unit informed vide its reply dated 11.07.2018 that the previous record is not available and therefore the documents cannot be submitted. Further action will be taken after following the due procedure.
5.	Executive Officer, Municipal Corporation, Rohatak.	The unit has not got conducted ambient air quality test. The case for sanction of prosecution is under process as per detail given in the reply of para no. 3.1.4 (a) (vii).

(b) Stack Emission Test as per EIA report:

Sr. No.	Name of the Unit	Present status
1.	M/s Maya Enterprises, Rohtak	This type of units engaged in recycling of lead waste and registered with the State Pollution Control Board for the same, are exempted from preview of obtaining EC as per MOEF Notification no. 3067(E) dated 01.12.2009.
2.	M/s Alsa Industries, Bahadurgar.	Unit is an installed facility for production of finished leather from wet blue leather and there is no stationary source of air emissions generation available within in its premises with having no stack available/installed by the unit.
3.	M/s Manchanda & Manchanda Builders Pvt. Ltd Rewari	The unit has submitted the copies of analysis reports of Stack Emission test submitted by the unit for the year 2015-16, 2016-17 and 2017-18.
4.	M/s Expansion of foot wear manufacturers unit liberty shoes ltd., Gharaunda (Karnal)	The inspection of the unit has been carried out on 14.08.2018 by the Regional office and it has been reported that there is no source of Air emission and only having DG sets which have been provided with acoustic enclosures. The unit was having old small TFH which was lying closed and not in operation since year 2009 and the connections have been disconnected.
5.	M/s Tulip Infratech Pvt. Ltd., Gurgaon	The inspection of the unit has been carried out on 09.06.2018 by the Regional office and it has been reported that there is no source of Air emission and only having DG sets.

(c) Ground water test as per EIA report:

Sr. No.	Name of the Unit	Present status
1.	M/s D.D. Resorts Pvt. Ltd. Gurgaon	The inspection of the unit has been carried out on 21.06.2018 and it has been reported that there is no ground water extraction source in the premises of the unit.
2.	M/s Chintel India Ltd., Gurgaon	The inspection of the unit has been carried out on 16.08.2018 and it has been reported that the project is under construction and there is no ground water extraction source in the premises of the unit.
3.	M/s Tulip Infratech Pvt. Ltd., Gurgaon	Unit was inspected on 09-06-2018 and found that unit is not having ground water connection. The unit has obtained water connection from HUDA vide letter no. 12133 dated 03-07-2015 and 12173 dated 07-07-2015.

(d) Effluent Test as per EIA report:

Sr. No.	Name of the Unit	Present status
1.	M/s N.V. International Pvt.	The unit has achieved Zero Liquid Discharge (ZLD) and not discharging effluent on land/drain and is recycling whole effluent. Further the unit has installed online continuous effluent monitoring system.
2.	M/s Alsa Industries, Bahadurgarh.	The copy of analysis report of effluent test has been submitted by the unit for the year 2013 to 2018 and the results shows the compliance of prescribed norms.
3.	M/s D.D. Resorts Pvt. Ltd. Gurgaon	Unit has submitted the reports analyzed during year 2013-14, 2014-15, 2015-16 and 2017-18 which are within limits.
4.	M/s Brahma Centre Development Pvt., Ltd Gurgaon	The inspection of the unit has been carried out on 11.06.2018 and it has been reported that project was under construction and only 10 to 12 worker were found working at site hence generation of effluent is negligible & unit has provided septic tank/soakpit for the same.

(e) Noise Test as per EIA report:

Sr. No.	Name of the Unit	Present status
1.	M/s Maya Enterprises, Rohtak	This type of units engaged in recycling of lead waste and registered with the State Pollution Control Board for the same, are exempted from preview of obtaining EC as per MOEF Notification no. 3067(E) dated 01.12.2009.
2.	M/s N.V. International Pvt., Ambala	The noise test report has been submitted by the unit for the year 2015, 2016 and 2018 and shows the parameters are within limits.
3.	M/s Alsa Industries, Bahadurgarh.	The noise test report has been submitted by the unit for the year 2015, 2016 and 2018 and shows the parameters are within limits.
4.	M/s Expansion of foot wear manufactures unit Liberty Shoes Ltd., Gharaunda (Karnal)	The status of noise test conducted during the year 2015-16, 2016-17 and 2017-18 shows the parameters are within limits.
5.	M/s Stalwart Industries, Sahabad	This type of units engaged in recycling of lead waste and registered with the State Pollution Control Board for the same, are exempted from preview of obtaining EC as per MOEF Notification no. 3067(E) dated 01.12.2009.

(ii) **Non submission of annual 'Environmental Audit Report' / 'Environmental Statement':**

The present status is given as under:-

Sr. No.	Name of the Unit	Present status
1.	M/s N.V International Pvt. Ltd., Naraingarh, Ambala.	The unit has submitted Annual Environmental Audit Report/ Environmental Statement' for the years 2015-16, 2016-17 & 2017-18

(iii) **Monitoring of environmental parameters by private agencies/third parties:**

The present status regarding submission of monitoring of environmental parameters by private agencies/third parties is given as under:-

Sr. No.	Name of the Unit	Present status
1.	M/s Dadupur - Nalvi Irrigation Project (Government of Haryana), Yamuna Nagar.	The Haryana Government, Irrigation Department vide Notification no. 2/107/2017-IIW, dated 03.08.2018 has de-notified Dadupur Nalvi Irrigation Scheme and the project has not been executed. Therefore Monitoring of environmental parameters by private agencies/third parties does not applicable on this project.
2.	M/s Maya Enterprises, Rohtak	This type of units engaged in recycling of lead waste and registered with the State Pollution Control Board for the same, are exempted from preview of obtaining EC as per MOEF Notification no. 3067(E) dated 01.12.2009.
3.	M/s N.V. International Pvt., Ltd., Naraingarh Ambala.	The unit has submitted test report of air emission and noise test for the year 2016 and 2018 from the lab recognized by MoEF and unit has installed the online effluent monitoring system from 2015.
4.	M/s Alsa Industries, Bahadurgarh.	The unit has not submitted Monitoring of environmental parameters by private agencies/third parties and show cause notice for prosecution under EP Act, 1986 was issued to the unit vide letter no. 1140-41 dated 20.06.2018
5.	M/s Pujya Enterprises, Jind	This type of units engaged in recycling of lead waste and registered with the State Pollution Control Board for the same, are exempted from preview of obtaining EC as per MOEF Notification no. 3067(E) dated 01.12.2009.

- The private laboratories / third parties under EPA, 1986 are reorganized by MoEF & CC for monitoring of environmental parameters to ensure the compliance of conditions of EC and therefore developing the system of surprise check and testing of such samples analyzed by these private laboratories / third parties for this purpose does not falls under the preview of State Pollution Control Board.

(iv) Non-setting up of separate environment cell with adequate manpower:

The present status is given as under:-

Sr. No.	Name of the Unit	Present status
1.	M/s Dadupur - Nalvi Irrigation Project (Government of Haryana), Yamuna Nagar.	The Haryana Government, Irrigation Department vide Notification no. 2/107/2017-IIW, dated 03.08.2018 has de-notified Dadupur Nalvi Irrigation Scheme and the project has not been executed.
2.	M/s Maya Enterprises, Rohtak	This type of units engaged in recycling of lead waste and registered with the State Pollution Control Board for the same, are exempted from preview of obtaining EC as per MOEF Notification no. 3067(E) dated 01.12.2009.
3.	M/s Alsa Industries, Bahadurgarh.	The unit has not established environment cell and show cause notice under EP Act, 1986 was issued to the unit vide letter no. 1140-41 dated 20.06.2018. The closure action is being initiated.
4.	M/s Reliance Haryana SEZ limited (Now Model Economic Township), Jhajjar	As per letter dated 03.04.2018 unit has established environmental cell.
5.	M/s Expansion of slate mining by Ashok Somany, Rewari.	Unit has setup separate environmental cell
6.	M/s Brahma Centre Development Pvt. Ltd. Gurgaon.	Unit has setup separate environmental cell
7.	M/s Brishaspati Construction (P) Ltd., Dharuhera	As per the inspection of the unit carried out on 28.08.2017 and 11.06.2018, construction activity Lying closed of its own by project proponent.
8.	M/s DLF Cyber City Developers Limited, Gurgaon.	As per letter dated 22.06.2018 unit has established environmental cell
9.	M/s Tulip Infratech Pvt. Ltd., Gurgaon	As per letter dated 03.04.2018 unit has established environmental cell.
10.	M/s Executive Officer, Municipal Corporation, Rohtak	The unit has not submitted the compliance of setting up separate environment cell even after issuance of show cause notice. The case for sanction of prosecution is under process as per detail given in the reply of para no. 3.1.2.
11.	M/s Honda Motor Cycle & Scooter India (P) Ltd., Gurgaon	As per letter dated 03.04.2018 unit has established environmental cell.

(v) Non-submission of six monthly compliance reports:

The present status is given as under:-

Sr. No.	Name of the Unit	Present status
1.	M/s Indian corporation Ltd., (transferred to Indian Synthetic Rubber (Ltd.) Panipat.	The unit started operation in the year 2013-14. The unit has submitted six monthly compliance reports from 2013-14 to 2016-17.
2.	M/s Dadupur - Nalvi Irrigation Project (Government of Haryana), Yamuna Nagar	The Haryana Government, Irrigation Department vide Notification no. 2/107/2017-IIW dated 03.08.2018 has de-notified Dadupur Nalvi Irrigation Scheme and the project has not been executed.
3.	M/s Maya Enterprises, Rohtak	The unit has been exempted from environment clearance vide MoEF Notification No. S.O. 3067 (E) dated 01.12.2009. Therefore, it is not required to submit six monthly compliance report.

4.	M/s Alsa Industries, Bahadurgarh.	The unit has submitted six monthly compliance reports year wise from 2011-12 to 2017-18 as per EC conditions.
5.	Expansion of foot wear manufacturing unit M/s Liberty Shoes Ltd., Gharaunda	The unit has submitted six monthly compliance reports as per EC conditions for the year 2012 to 2017.
6.	M/s Brahma Centre Development Pvt. Ltd. Gurgaon.	The unit has replied that project is in construction project since September 2012 and submitted copy of letters vide which half yearly compliance report for period September 2012 to 2018 submitted to MoEF & CC.
7.	M/s Executive Officer, Municipal Corporation, Rohtak.	The unit has not submitted the six monthly compliance report even after issuance of show cause notice. The case for sanction of prosecution is under process as per detail given in the reply of para no. 3.1.4 (a) (vii).
8.	M/s Stalwart Industries, Sahabad, Kurukshetra	The unit has been exempted from environment clearance vide MoEF Notification No. S.O. 3067 (E) dated 01.12.2009. Therefore, it is not required to submit six monthly compliance report.
9.	M/s Honda Motor Cycle & Scooter India (P) Ltd., Gurgaon.	The unit has obtained EC for installation of 14 MW Gas Power Plant however, the said plant was not installed by the unit and unit is running on Power Grid.
10.	M/s Asian Paints Ltd., Rohtak.	The unit has submitted six monthly compliance reports year wise from 2011-12 to 2017-18 as per EC conditions.
11.	M/s N.V. International Pvt., Ltd., Naraingarh, Ambala.	The unit has submitted six monthly compliance reports year wise from 2014-15 to 2017-18.
12.	M/s Expansion of slate mining by Ashok Somany, Rewari.	The unit has submitted six monthly compliance reports year wise from 2012-13 to 2017-18.
13.	M/s Chintel India Ltd., Gurgaon	The unit has submitted six monthly compliance reports for the year 2013 to 2018 submitted to MoEF& CC.
14.	M/s Tulip Infratech Pvt., Ltd., Gurgaon.	The unit has submitted six monthly compliance reports for the year 2011 to 2017 submitted to MoEF&CC.

The Committee has desired that the department/Board to check all units to make all project authorities to comply with the conditions of environment clearance and/or consent conditions for the implementation of the environment laws and rules within the jurisdiction of the State of Haryana and action taken report be submitted to the Committee within a period of one month.

[26] 3.1.5 Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits:

The HSPCB prescribed environmental parameters relating to air, effluent after treatment, ground water and noise. Test check of revealed that (i) air pollution in respect of two projects located at Jharli (Jhajjar) and Gurugram was on higher side, (ii) hardness of ground water was beyond permissible limits in respect of a project in Shahbad, and (iii) quality of discharge from STP at Gurugram was not within permissible limits. Thus, the pollution norms were not within limits which adversely affected the environment.

HSPCB stated (November 2016) that environmental parameters were being monitored regularly and suitable action was being taken against violators. However, specific action taken against above violators was not intimated.

The department in its written reply stated as under:-

- Ambient air quality is the combined effect contributed from various sources such as industries, operations, auto mobile and domestic sources or any other processes. It is also effected by weather conditions.
- Therefore, the ambient air quality monitored within the premises of a unit is not contributed alone by that particular unit on a particular span of time period and thus action cannot be taken against the unit on the basis of AAQ reports.
- The present status is given as under:-

Sr. No.	Name of the Unit	Parameters reported exceeding prescribed limits in the audit finding in 2016	Present status
1.	M/s Haryana Power Generation Corporation Ltd., Jharli, Jhajjar.	PM ₁₀ and Noise (AAQ)	The unit has taken various actions to control PM ₁₀ levels and noise level and as per latest analysis reports the parameters are within limits submitted copy of the same alongwith reply received from unit vide their letter dt. 03.04.2018.
2.	M/s Chintel India Ltd., Gurgaon	PM ₁₀ and PM _{2.5} (AAQ)	In reference to show cause notice issued to the unit on 21.06.2018, the unit has replied vide letter dated 16.08.2018 that Environmental Parameter for Ambient Air, is being carried out periodically. Unit has submitted that the baseline monitoring results in the EIA report submitted at the time of obtaining EC were comparatively higher than the monitoring results during the construction phase.
3.	M/s Tulip Infratech Pvt., Ltd., Gurgaon.	Suspended Solid, BOD, COD and Sulphate in effluent	The scheme was submitted by the unit for modification & rectification of STP alongwith undertaking, Performance Security and Sample testing Fee in compliance of SCNs issued to the Unit. Sample was collected again after modification/rectification of STP and parameters were found well within limit vide A/R no. 306-307 dated 10-08-2016. There after the unit is complying the norms regularly.
4.	M/s Stalwart Industries, Sahabad, Kuruksheta	Hardness in ground water	This industry is engaged in lead recycling and does not generate any trade effluent which could affect the quality of ground water. Further the State Pollution Control Board or CPCB/MoEF has not prescribed any standards for ground water. Therefore no action is required to be taken on the basis of hardness in ground water.

The Committee has desired that the department/Board to check all units to make all project authorities to comply with the conditions of environment clearance and/or consent conditions for the implementation of the environment laws and rules within the jurisdiction of the State of Haryana and action taken report be submitted to the Committee within a period of one month.

[27] **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 9,024 UCs due for submission in respect of grants and loans aggregating Rs.14,062.92 crore, 1,313 UCs for an aggregate amount of Rs.6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31st March 2016 is given in **Appendix 3.1**.

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31st March 2016

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	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2.	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3.	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4.	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5.	Non Conventional Source of Energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6.	Social Security and Welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7.	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
8.	Sports and Youth Services (2204)	2014-15	349	61.91	349	61.91	292	52.77	57	9.14
9.	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10.	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83
		2012-13	401	961.89	261	572.04	75	114.37	186	457.67
		2013-14	410	1353.50	334	929.64	119	141.26	215	788.38
		2014-15	4036	1525.02	4036	1525.02	3666	306.76	370	1218.26

11.	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34
12.	Urban Development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13.	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14.	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15.	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16.	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17.	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88
18.	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19.	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

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	5,783	4,989.46	617	2,556.42
2	2 - 4	2,567	7,925.14	670	3,560.04
3	5 - 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 per cent) were outstanding from Rural Development Department. This not only indicates lack of internal control of administrative departments but also shows the tendency on the part of the Government to disburse fresh grants without ascertaining proper utilization of earlier grants.

The department in its written reply stated as under:-

- i. In this connection, it is submitted that Rs. 121.50 lakh were received in the Environment Department for the different schemes. Utilization Certificate of 5 item amounting to Rs. 109.75 lakh has been submitted to the accountant General Haryana.
- ii. However, Rs. 88.00 lakhs were released for two items(Rs. 80.00 Lakh for ECO club and Rs 8.00 lakh for Environment Training Education Awareness Programme) to the HSPCB, but Utilization certificate of Rs. 76.25 lakhs has been received for ECO Club and submitted to the Accountant General, Haryana vide this office memo no.DEH/2017/143 dated 23-04-2018.The balance Utilizations Certificates of Rs.3.75/- Lakhs will be submitted as soon as receipt of the same. Rs. 8.00 Lakh for Environment Training Education Awareness programme has been utilized by HSPCB but utilization certificates amount of Rs.8.00 lakhs are still awaited.
- iii. The unspent amount of Rs.13 lakh has been received back in the Environment Department which has been further deposited in the Government receipt head by e-challan as given below:

Sr. No.	Amount deposited in Lakhs	GRN No./Date	Remarks
1	5.00 Lakhs	21939383, dated 05.12.2016	Deposited by e-challan
2.	8.00 Lakhs	0029331905, dated 17.07.2017	-do-

Above information has already been sent to your good self vide this office letter no.1461, dated 27.07.2017.

- iv) Present position is as under:

Name of Scheme	Total Grant Paid	Utilization submitted	Utilization Certificate still awaited (amount in Lakhs)
Eco club	80.00	76.25	3.75 from HSPCB
Environment Training Education Awareness Programme	10.00	2.00	8.00 from HSPCB
Haryana Bio-Diversity Board	18.50	18.50	---
Recycle Facility of CFL/FTLS	5.00	5.00 Received. Back from HSPCB Deposited by e-challan	---
Common Bio-Medical Waste management	8.00	8.00 Recieved. Back from HSPCB Deposited by e-challan	---
TOTAL	121.50	109.75	11.75

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

1) Rs. 85.00 Lakhs were released to the HSPCB for three items:

- i) Rs. 70.00 Lakh were disbursed to HSPCB for Eco Clubs. Utilization certificate of Rs. 66.75 lakhs has been received and submitted to Accountant General, Haryana and balance Utilizations Certificates of Rs. 3.25/- Lakhs will be submitted as soon as receipt of the same

- ii) Rs. 5.00 lakhs were released to the HSPCB for the scheme of Recycling Facility of CFL but the Utilization is awaited from HSPCB.
- iii) Rs. 10.00 Lakhs were released to the HSPCB for the scheme of Environment Training Education Awareness programme but Utilization is awaited from the HSPCB.
- 2) Rs. 22.00 lakhs were released to the Bio-Diversity Board out of which utilization Certificate of Rs 10.80/- lakhs has been submitted to the Accountant General, Haryana and balance amount of Rs. 11.20/- lakhs has been deposited in receipt head of the department vide GRN No.0034344214 dated 27-03-2018.
- 3) The unutilized amount of Rs.10.00 lakhs of scheme of Common Bio-Medical Waste Management has been deposited in Govt. receipt head of the department vides GRN NO. 25424196 dated 10-03-2017.
- 4) Present position is as under:

Name of Scheme	Total Grant paid	Utilization submitted	Utilization certificate still awaited
Eco club	70.00	66.75	Rs. 3.25 from HSPCB
Recycle Facility of CFL/FTLS	5.00	-----	Rs. 5.00 Awaited from HSPCB
Environment Training Education Awareness Programme	10.00	-----	Rs. 10.00 Awaited from HSPCB
Haryana Bio-Diversity Board	22.00	10.80 and Rs. 11.20 has been deposited by e-challan	-----
Common Bio-Medical Waste Management	10.00	10.00 deposited by e-challan	-----
Total	117.00	98.75	18.25

In this connection, it is submitted that Rs. 217.00 lakh were received in the Environment Department for the different schemes.

1. Rs. 124.00 Lakhs were released to the HSPCB for three itmes
- i) Rs.100.00 Lakh were disbursed to HSPCB for Eco Clubs. Utilization certificate of Rs. 96.45 lakhs has been received on dated 15.12.2017 and submitted to Accountant General, Haryana and balance amount of Rs. 3.55 has been received in this office and submitted to the Accountant General Haryana vide this office letter no.DEH/2017/143, dated 23/04/2018.

- ii) Rs.12.00 lakhs were released to the HSPCB for the scheme of Recycling Facility of CFL but the Utilization is awaited from HSPCB.
- iii) Rs. 12.00 Lakhs were released to the HSPCB for the scheme of Common Bio-Medical Waste Management. The amount has been received back from HSPCB and deposited by challan in the Govt. receipt Head.
2. Rs. 27.00 lakhs were released to the Bio-Diversity Board out of which utilization Certificate of Rs 19.00/- lakhs has been submitted to the Accountant General, Haryana and balance amount of Rs.8.00/- lakhs has been deposited in receipt head of the department vide GRN No.0034344356, dated 27-03-2018.
3. The unutilized amount of Rs.10.00 lakhs of scheme of Environment Training Education Awareness Programme has been deposited in Govt. receipt head of the department vide GRN NO. 25424196 dated 10-03-2017.
4. RS.10.00 Lakhs of scheme of Hazardous Waste Solid Waste Management and Municipal Effluent were released to Municipal Corporation Bhuna and Municipal Corporation Uklana but Utilizations is still awaited.
5. Rs.30.00 Lakhs of scheme of Sewage Treatment Plant in Haryana State were released to Municipal Corporation, Faridabad. The Utilization has been received and submitted to the Principal Accountant General Haryana.
6. Rs.10.00 lakhs of scheme of Environment Impact Assessment of Development projects were released to DAV, College, Chandigarh out which Utilization Certificate of Rs. 7.50 lakhs has been received and on receipt of pending UC of amounting to Rs. 2.50 lakhs will be submitted to the Accountant General, Haryana.
7. Rs.6.00 lakh of scheme of Promotion of Common Effluent Treatment Plant in Haryana were released to the MD, HSIIDC but Utilizations is still awaited.
8. The present position is as under:-

Name of Scheme	Total Grant paid	Utilization submitted	Utilization certificate still awaited amount in Lakhs
Eco club	100.00	100.00	----
Recycle Facility of CFL/FTLS	12.00	-----	Rs. 12.00 Awaited from HSPCB
Environment Training Education Awareness Programme	10.00	10.00 deposited by e-challan	----

Haryana Bio-Diversity Board	27.00	19.00 and Rs. 8.00 has been deposited by e-challan	-----
Sewage Treatment Plant in Haryana	30.00	30.00	-----
Hazarduos Waste Solid waste Management and Municipal Effluent	10.00	-----	Rs.10.00 Awaited from M. C. Bhuna & Uklana
Environment Impact Assessment Development Projects	10.00	7.50	Rs.2.50 Awaited from DAV College, Chandigarh
Common Bio-Medical Waste Management	12.00	12.00 deposited by challan	-----
Promotion of common Effluent Treatment plant in Haryana	6.00	-----	Rs. 6.00 Awaited from HSIIDC
Total	217.00	186.50	30.50

The Committee has desired that the Utilization Certificates for remaining amount be obtained and submitted at the earliest and thereafter same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

FOOD AND DRUG ADMINISTRATION DEPARTMENT

[28] 3.2.2.1 Non-conducting of survey and non-registration of Food Business Operators:

Clause 30 (2) (b) of the Act provides that the Department shall carry out survey of industrial units engaged in the manufacture or processing of food in the State to ascertain compliance by such units of the standards notified by the Food Authority for various articles of food. Further, regulations 2.1.1 and 2.1.2 of the FSS (Licensing and Registration of Food Businesses) Regulation, 2011 stipulate that all FBOs with annual turnover of less than Rs.12 lakh shall register themselves with the Registering Authority. Similarly, FBOs, whose annual turnover is more than Rs.12 lakh, would obtain a license from Licensing Authority. Thus, every FBO was required either to register itself or get license to carry out food business.

Food Safety and Standard Authority of India (FSSAI) emphasized (July 2012) that licensing and registration of FBOs was the center-piece for the implementation of the Act. It was also estimated that license fees to be collected for mid-size States (population 2.5 to 4 crore) would be in the order of Rs.50-75 crore a year.

Scrutiny of records revealed that neither any survey was conducted nor any data- base with regard to total number of FBOs in the State was available with the Department. However, 6,784 licenses out of 9,913 applications and 14,413 registrations out of 20,017 applications had been granted up to March 2016 in the State and average annual revenue collection on account of registration and License fee was Rs.0.85 crore which was only 2 *per cent* of the estimate of FSSAI. In the absence of any survey or data-base, chances of FBOs running businesses without licenses/registrations cannot be ruled out.

The Department stated (October 2016) that survey and registration of FBOs could not be done due to acute shortage of FSOs, DOs and infrastructure such as vehicle/jeep and laptop with internet facility.

The department in its written reply stated as under:-

It is submitted that there are only 25 posts of Food safety Officer and 10 posts of Designated Officers, are sanctioned in FDA, Haryana and out of these sanctioned posts 13 posts of Food Safety Officers and 10 posts of Designated Officers are lying vacant, because the Service Rules of said posts i.e. Food Safety Officers & Designated Officers, are not notified till date, which are under process at the Government Level / L.R Office. These vacant posts of Designated Officers / Food Safety Officers will be filled up shortly in near future, after approval / notification of Service Rules of these posts.

Therefore, survey to identify Food Business Establishments could not be conducted due to shortage of staff. But, it is made clear that to implement the Food Safety and Standards Act, 2006 & Regulations, 2011 made thereunder, this department is taking food samples regularly in Haryana State through Food Safety Officers of FDA and notified Food Safety Officers of Health department.

The department has notified all Statutory Authorities under the FSS Act, 2006. The Registration/ Licensing of Food Business Operators have been made online w.e.f. 01.04.2013 in the State. Total 6324 online licenses have been issued upto 31.03.2018 and 351 manual licenses have been issued, entered and verified online upto 31.03.2018. Total 22275 Online Registration Certificates have been issued upto 31.03.2018 and total 1470 manual registration certificate has been issued, entered and verified online upto 31.03.2018. Total amount collected by Haryana State for these licenses/registrations is Rs. 7,73,90,700/-.

A proposal to provide Government Vehicles to all Designated Officers / Food Safety Officers as well as Senior Drugs Control Officers / Drugs Control Officers, has been sent to Government, which is under process at Government Level. The same will be provided to Designated Officers / Food Safety Officers, as and when approved by Haryana Government.

Keeping in view above said facts, Authorities are requested to drop this Audit Para.

The Committee has observed that the Department of Food and Drug Administration was carved out as an independent department in the State of Haryana from the Health Department in the year 2011 for the implementation of the Food Safety and Standards (FSS) Act in the State, but till today, the department is not fully functional due to the shortage of staff. The Committee has, therefore, desired that sincere and pragmatic steps be taken to fill up the vacant posts at the earliest possible and the department be made fully functional and the Committee be also kept informed of the action taken in this regard.

[29] **3.2.3.1 Inadequate infrastructure facilities in the food laboratories:**

Sections 20 and 21 of the Act provide that no articles of food shall contain any contaminant, toxins or hormone or heavy metals, insecticides, pesticides, veterinary drugs residues, antibiotic residues, solvent residues, pharmacological active substances and micro-biological counts in excess of such tolerance limit as may be specified by the Regulations. Food laboratories with modern facilities are essential for providing facilities to the traders, distributors and manufacturers of food articles for getting their products tested as well as for enforcement organizations responsible for the implementation of the Act.

Scrutiny of records of Haryana Food Laboratory, Chandigarh and District Food laboratory, Kamal revealed the following:

- (i) There was no facility for conducting residual analysis tests for pesticide residues, mycotoxins, metallic contamination, antibiotic residue and food additives in the laboratories. These tests were neither being conducted in the Government laboratory nor were got conducted from accredited laboratories. The Public Analyst sent (September 2015) a proposal to the Commissioner of the Department for purchase of major sophisticated instruments worth Rs.6.99 crore for carrying out these tests but the proposal had not yet materialized (October 2016).

- (ii) Equipment like Gas Liquid Chromatography Model Trace GC (Ultra) and Gas Liquid Chromatography Model Trace GC 2010 used for detection of pesticide residues and High Performance Liquid Chromatography used for testing of amino acids, carbohydrates, pesticides and anti-oxidants of foods costing Rs.43.14 lakh supplied to the laboratory between July 2005 and January 2006 were not in working condition for the last four to seven years at Haryana Food Laboratory Chandigarh. Audit observed that effective efforts were not made (June 2016) to repair these equipment except making reference to firms concerned for repair.
- (iii) Microwave Digestive System Mars-S purchased in March 2005 at a cost of Rs.5.98 lakh was not in use in the Laboratory at Chandigarh because of non- availability of connected instrument. The main purpose of the system was preparation of samples for analysis by atomic absorption, inductively coupled plasma emission spectroscopy, gas or liquid chromatography.

The Department stated (October 2016) that a case for up-gradation of food laboratory has already been sent to Government of India for providing 75 *per cent* share of estimated cost of up-gradation of the laboratory and the State Government had agreed to provide balance 25 *per cent* share.

The department in its written reply stated as under:-

The State has two Food Laboratories one at Chandigarh and one at District Karnal. There are only 02 notified Food Analyst working in the said Food Laboratories. At present following posts are sanctioned **in Food Wing/ Laboratories** of Food and Drugs Administration Department Haryana as under:-

Sr. No.	Name of post	Name of sanction post	No. of Filed post	No. of Vacant posts
1	Commissioner, FDA	01	00	01
2	Joint Commissioner (Food)	01	00	01
3	Public Analyst	01	00	01
4	Dy. Public Analyst	01	01	00
5	District Public Analyst, Karnal	01	01	00
6	Assistant Public Analyst	04	03	01
7	Analyst	11	05	06
8	Junior Scientific Officer	07	03	04
9	Chemist	29	16	13
10	Senior Analytical Assistant	06	04	02
11	Junior Analytical Assistant	06	00	06
12	Laboratory Technician	29	25	04
13	Laboratory Assistant	03	00	03

14	Laboratory Attendant (Class-III)	25	12	13
15	Laboratory Attendant (Class-IV)	38	02	36
16	Food Safety Officers	25	12	13
	Total	188	84	104

It is bring to the kind notice of authorities that due to best efforts of department, the FSSAI, New Delhi has sanctioned Grant-in-Aid in sum of Rs. 8.50 Crore for up-gradation of State Food Laboratory, Haryana, Chandigarh. An amount of Rs. 50 lacs has been received from FSSAI and same has also been released to Executive Engineer, PWD (B&R), Panchkula for renovation of the said State Food Laboratory. The renovation work of State Food Laboratory, Haryana, Chandigarh, is under progress to upgrade the same under Central Sector Scheme of FSSAI, New Delhi.

The District Food Laboratory, Karnal, is running in private Kothi, at Karnal. Therefore, matter to hire / allot a suitable building to District Food Laboratory, Karnal, is under process and a request to release Grant-in-Aid of Rs. 11.18 Crore in favor of District Food Laboratory, Karnal, has also been sent to FSSAI, New Delhi by this department.

In view of the fact stated above, Authorities are requested to drop this Audit Para.

The Committee has observed that the Food Laboratories with modern facilities are essential for providing facilities to the traders, distributors and manufacturers of food articles for getting their products tested as well as for enforcement organisations responsible for the implementation of the Act effectively and at present there are only two Food Laboratories at Chandigarh and Karnal which are not sufficient to implement the provisions of the Food Safety and Standard (FSS) Act in the State. The Committee has, therefore, desired that the possibilities be explored to increase the Food Laboratories from two to at least four with all requisite modern facilities to implement the provisions of the Food Safety and Standard (FSS) Act in the State in its true spirit and command and the action taken report be also submitted to the Committee within a period of six months.

[30] **3.2.3.2 Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples:**

Section 47 of the Act provides that when FSO takes a sample of food for analysis, he shall send one of the parts for analysis to the Food Analyst and three parts to the Designated Officer for keeping these in safe custody. If the test reports received from Food Analyst are found to be at variance, then DO shall send one part of the sample kept in his custody to referral laboratory for analysis. Food samples which have been found sub-standard, misbranded and unsafe and the decision thereto are pending may be required to be produced in courts or adjudicating authorities in future, need to be stored in safe condition.

Scrutiny of records of test-checked districts revealed that the Department collected 2,868 food samples for analysis between August 2011 and March 2016. Of these, 351 samples were found unsafe/substandard/misbranded including 140 cases pending for adjudication/prosecution for the last 1 to 4 years. Audit noticed that proper infrastructure was not available for safe storage of food samples in the Department as samples were lying in the almirah in the store room. In the absence of storage facility, the condition of samples may deteriorate and the Department may not be able to process the court cases effectively.

The Department stated (October 2016) that one refrigerator and one AC would be provided in each district for safe storage of samples.

The department in its written reply stated as under:-

It is submitted that Food and Drugs Administration, Haryana, was carved out from Health Services, Haryana, vide Government Notification dated 04.01.2011.

Being, new department, Food and Drugs Administration, Haryana, has not its own buildings for office purpose at Head Quarter / Field Offices. But a Plot No. IP-7, Sector-3, Panchkula, has been allotted for FDA, HQ. A proposal regarding buildings for office purposes at field office in all 22 districts, has been sent to The Secretary (Health) and Mission Director (NHM), Haryana, Panchkula for 15th Finance Commission, for approval. In the said proposal, an amount of Rs. 28.70 Crores is demanded by this department for Field Office Buildings. In addition to this, a amount of Rs. 8.40 Crore to provide vehicles to all Designated Officers / Food Safety Officers as well as Senior Drugs Control Officers / Drugs Control Officers, has also been demanded from 15th Finance Commission.

A proposal to provide Government Vehicles to all Designated Officers / Food Safety Officers as well as Senior Drugs Control Officers / Drugs Control Officers, has also been sent to Government, which is under process at Government Level. The necessary steps will be taken in this regard, as and when approved by Haryana Government.

No case for grant of prosecution permission is pending at the Level of FDA, HQ. All Designated Officer Food Safety Officers have also been directed to launch all pending case in the Hon'ble Courts well in time.

All Food Safety Officers, have been directed to submit the specification of Refrigerator & Air Conditioner, for safe storage of samples and further necessary action will be taken after receiving the same. In addition to this, All Civil Surgeons-cum-Designated Officers of Haryana State have also been requested to permit the concerned Food Safety Officer, to use/share the Refrigerator / Cold Store (available in the office of concerned Civil Surgeon) for safe storage of samples.

In view of the position explained above, authorities are requested to drop this Audit Para.

The Committee has recommended that the possibility be explored to provide space in the office/premises of the Civil Surgeon-cum-Designated officer in each district for safe storage of samples and for this purpose, Refrigerator & Air Conditioner with suitable specifications be provided and till then all Civil Surgeons-cum-Designated Officers in the State be asked to permit the concerned Food Safety Officer(s) to use/share the Refrigerator/Cold Store, available in the office of concerned Civil Surgeon for safe storage of samples and action taken report be submitted to the Committee at the earliest.

[31] 3.2.4.1 Inspection of registered establishment:

Regulation 2.1.1(6) of the Food Safety and Standards (Licensing and Registration of Food Businesses) Regulations, 2011 provides that the Registering Authority or any officer or agency shall carry out food safety inspection of the registered establishments at least once a year. Rule 2.1.3 (4)(iii)(a) of the FSS Rules, 2011 provides that FSO will inspect, as frequently as may be prescribed by the DO, all food establishments licensed for manufacturing, handling, packing or selling of an article of food within the area assigned to him.

Scrutiny of four test-checked districts revealed that 4,484 licenses and 7,291 registrations were issued to the FBOs for various products handled by them up to March 2016 but no inspections were conducted by the FSOs or any authorized officer/agency after grant of license and registration.

The Department stated (October 2016) that inspection of FBOs could not be conducted due to lack of manpower and infrastructure.

The department in its written reply stated as under:-

It is submitted that 10 posts of Designated Officers and 25 posts of Food Safety Officers are sanctioned in Food and Drugs Administration, Haryana. But, all 10 posts of Designated Officers and 13 posts of Food Safety Officers are lying vacant. Only 12 posts of Food Safety Officers are filled and out of these 12 posts, one Food Safety Officer is under suspension. Therefore, only 11 Food Safety Officers are working in all 22 Districts of Haryana State.

The Registration/ Licensing of Food Business Operators have been made online w.e.f. 01.04.2013 in the State. Total 6324 online licenses have been issued upto 31.03.2018 and 351 manual licenses have been issued, entered and verified online upto 31.03.2018. Total 22275 Online Registration Certificates have been issued upto 31.03.2018 and total 1470 manual registration certificate has been issued, entered and verified online upto 31.03.2018. Total amount collected by Haryana State for these licenses/registrations is Rs.7,73,90,700/-.

Due to acute shortage of Food Safety Officers, inspection of each Food Business Operator (FBO), could not be conducted after issuance of Registration / Grant of License.

But, It is clear that during year 2011-2016, this department has conducted raids / inspections of FBS randomly and total 9332 samples have been taken during these inspections / raids, in Haryana State to ensure the safe and hygiene Food for General Public.

In view of the position explained above, authorities are requested to drop this Audit Para.

The Committee has desired that a special campaign be launched to inspect the registered/licensed and non-registered/non-licensed food business establishments/operators for manufacturing, handling, packing or selling of food articles and action taken report, including the details of the establishments/operators inspected with the results of the samples, be submitted to the Committee within a period of six months.

[32] **3.2.4.2 Non-achievement of targets for collection of samples:**

Section 38 of the Act provides that Food Safety Officers (FSOs) would take samples of any food or substance which appears to him to be intended for sale or to have been sold for human consumption. The Department had fixed the targets for collection of 30 samples per month by FSO of each district for testing.

It was noticed that against the requirement of collecting 34,020 samples, only 9,332 samples were collected and tested during August 2011 to March 2016, of which 1,184 samples were found unsafe/sub-standard/misbranded. Thus, the shortfall in collection of samples was 73 *per cent* in the State while the shortfall ranged between 42 *per cent* and 71 *per cent* in the four selected districts during the same period.

The Department attributed (October 2016) the shortfall in collection of samples to shortage of manpower and non-availability of vehicles.

The department in its written reply stated as under:-

It is submitted that department has fixed the targets for collection of 30 samples per month by Food Officers in each district for testing.

In this regard, it is submitted that 25 posts of Food Safety Officers are sanctioned in Food and Drugs Administration, Haryana. But, 13 posts of Food Safety Officers are lying vacant and 12 posts of Food Safety Officers are filled. Out of these 12 posts, one Food Safety Officer is under suspension. Therefore, only 11 Food Safety Officers are working in all 22 Districts of Haryana State, presently.

It is pertinent to mention here that all working Food Safety Officers have been assigned additional charge of one or two districts in addition to his duty (district), which shows that all Food Safety Officers are performing their duties at least two districts. They have to perform all other duties / responsibility i.e. Adjudications, Court Cases, Registrations, Raids / inspections of FBOs, VIP duties as well as other official duties / works, due to which, all the Food Safety Officers are over burdened.

It is bring to the kind notice of authorities that during year 2011-2016, total **9332** samples have been taken by Food and Drugs Administration, Haryana, during inspections / raids conducted by Food Safety Officers, in Haryana State.

In view of the position explained above and keeping in view the additional charge / duty of Food Safety Officers, it is requested that shortfall of collection of samples may be condoned and this Audit Para may please be dropped.

The Committee has desired that a special campaign be launched to inspect the registered/licensed and non-registered/non-licensed food business operators/ establishments for manufacturing, handling, packing or selling of food articles and action taken report, including the details of the establishments/ operators inspected with the results of the samples, be submitted to the Committee within a period of six months.

[33] 3.2.4.3 Non-adjudication against offenders of sub-standard/misbranded samples:

According to Rules 2.4.2 (5 & 6) and 2.4.6 of FSS Rules, the Food Analyst shall send four copies of the report to the DO concerned who would keep two copies for further action and send one copy to FSO and one copy to FBO from whom the sample was taken. If appeal is preferred by FBO against the findings of the Food Analyst, the DO would refer the case to the referral laboratory. Further, Rule 3.1.1 provides that if no appeal has been preferred by the FBO or the finding of referred laboratory confirm the finding of food analysis, the DO shall examine as to whether the contravention is punishable with imprisonment or with fine only. If DO decides that contravention is punishable with fine only, he shall cause and authorize the FSO to file an application for adjudication with the Adjudication Officer (AO).

Scrutiny of records of four test-checked districts showed that out of 351 failed samples, prosecution was launched against 32 FBOs, 227 FBOs were adjudicated, adjudication was under process against 28 FBOs and no action was taken against 64 FBOs. As no appeal was submitted by the FBOs to the DOs in these 64 cases, they were liable to be adjudicated. But the cases were not referred to AOs despite lapse of 12 to 53 months of taking of the samples.

The Department stated (October 2016) that all DOs and FSOs had been directed to file the adjudication application against the offenders within the prescribed time failing which they would be held responsible and administrative action would be taken.

The department in its written reply stated as under:-

It is submitted that 25 posts of Food Safety Officers are sanctioned in Food and Drugs Administration, Haryana. But, 13 posts of Food Safety Officers are lying vacant and 12 posts of Food Safety Officers are filled. Out of these 12 posts, one Food Safety Officer is under suspension. Therefore, only 11 Food Safety Officers are working in all 22 Districts of Haryana State, presently.

It is pertinent to mention here that all working Food Safety Officers have been assigned additional charge of one or two districts in addition to his duty (district), which shows that all Food Safety Officers are performing their duties at least two districts. They have to perform all other duties / responsibility i.e. Adjudications, Court Cases, Registrations, Raids / inspections of FBOs, VIP duties as well as other official duties/works, due to which, all the Food Safety Officers are over burdened.

Commissioner, FDA, has also written D.O. letters have been written to all Additional Deputy Commissioners/Adjudication Officers, of Haryana, with request to dispose all the pending adjudication cases at the earliest, as per rule.

All Food Safety Officers, have been directed to submit the year wise reports of action taken on all Unsafe/Substandard/Misbranded samples in their concerned districts for the period 2011 to 2018. Necessary action will be taken against defaulting persons, if required. It is made clear that all prosecution sanctions have already been issued well in time.

It is pertinent to mention here that the then Food Safety Officer, Gurugram, neither filed prosecutions/adjudication regarding 28 samples which were found unsafe/ substandard/misbranded, nor given the charge of said 28 samples to his successor (Food Safety Officer) on his transfer, due to which, he seems to be guilty in first sight. Therefore, he has been charge sheeted under Rule-7. Necessary action will be taken against the defaulter / guilty person, after enquiry.

In view of the facts stated above, it is requested to drop this Audit Para.

The Committee has desired that the disciplinary proceedings against the then Food Safety Officer, Gurugram, who is responsible for not filing prosecutions and/or for not giving the charge to his successor of the 28 unsafe/substandard/misbranded samples, be concluded in a time bound manner and action taken report be submitted to the Committee within a period of six months.

[34] **3.2.4.4 Delay in adjudication of cases:**

Rule 3.1.1 (4) and (9) of FSS Rules 2011 provides that on receipt of the application for adjudication from the FSO, the AO shall commence the inquiry proceedings and shall pass the final order within 90 days from the date of first hearing. Audit observed that 42 cases were pending for final decision as of March 2016 with three AOs even after 90 days from the date of first hearing.

The Department stated (October 2016) that the AOs had been requested to settle the cases within the prescribed period.

The department in its written reply stated as under:-

It is submitted that all Additional Deputy Commissioners of Haryana State, have been notified as Adjudicating Officers.

After receiving the analysis reports of Substandard/Misbranded samples, adjudication case are being filed before Adjudicating Officers and concerned Food Safety Officers are appearing on every hearing of each cases to prove the said cases before Adjudicating Officers.

Commissioner, FDA, has also written D.O. letters have been written to all Additional Deputy Commissioners/Adjudicating Officers, of Haryana, with request to dispose all the pending adjudication cases at the earliest, as per rule

Authorities are requested to drop this Audit Para.

The Committee has desired that responsibility be fixed of the erring Adjudicating Officers for not taking timely action to adjudicate the pending cases in terms of the provisions of the Food Safety and Standards (FSS) Rules, 2011 and action taken report be submitted to the Committee within a period of two months.

[35] **3.2.5 Availability of manpower:**

Rules 2.1.2.1 (i) and 2.1.3 of the FSS Rules 2011 provide that the DOs and FSOs would be whole time officers. After passage of more than five years, no regular DOs have yet been posted and the additional charge was given to the Civil Surgeons concerned.

As against 211 sanctioned posts of 26 categories of staff, 107 persons were in position and 104 posts (49 *per cent*) were vacant. Against 22 sanctioned posts of FSOs, 12 were in position, out of which only 8 were working and 4 FSOs were under suspension. Shortage in the key cadre of DOs and FSOs meant to manage the licensing, registration and sampling at the ground level adversely affected the enforcement of various provisions of the Act, Rules and Regulations.

The department in its written reply stated as under:-

A proposal for sanction the 644 posts of various categories for FDA, Haryana was sent to Government in year 2012 and this department has given the reply of each observation made by Government time to time. But, vide Government letter no. 23/42/2011-4HBIII dated 16.12.2016, Government sanctioned only 91 posts of various categories, vide which 03 additional posts of Food Safety Officers (in addition to 22 posts already sanctioned) and 10 posts of Designated Officers, were sanctioned. Government has also been requested to change the nomenclature as "Food Safety Officer" from "Government Food Inspector", in the year 2013, but the same has not been decided by Government.

The Department has prepared Service Rules of all sanctioned posts and sent to Government for approval as well as notification of the same after getting approval from competent authorities, which are pending at LR Level presently. These Service Rules may be approved / notified in near future.

It is pertinent to mention here that 13 posts of Food Safety Officers and 10 posts of Designated Officers are lying vacant and the same will be filled up in near future, after approval / notification of Service Rules of these posts.

Requisitions of all vacant posts other than Designated Officers and Food Safety Officers, have been sent to Haryana Staff Selection Commission, with request to take necessary step regarding recruitment of vacant posts in FDA, Haryana.

Keeping in view the above said fact, Authorities are requested to drop this Audit Para.

The Committee has desired that sincere and pragmatic steps be taken to fill up the vacant posts at the earliest possible and the department be made fully functional and the Committee be also kept informed of the action taken in this regard.

[36] **3.2.6 Information, Education and Communication activities:**

Information, Education & Communication (IEC) and Awareness is the backbone for implementation of the Act. As per decision taken in the 8th meeting of the Central Advisory Committee held in July 2012, Food Safety Commissioner should plough back at least 75 *per cent* of license and registration fees collected by Department for carrying out IEC activities that should include (i) IEC activity- local language advertisement, jingles in FM (ii) 24X7 food safety helpline, and (iii) webpage preparation for food safety in local language.

Scrutiny of records revealed that the Department collected license and registration fees of Rs.4.25 crore during 2011-16 and 75 *per cent* of this amount (Rs.3.19 crore) was to be ploughed back for carrying out IEC activities. But the Food Safety Commissioner had not demanded any funds for IEC activities. Further, no plans were prepared for IEC activities. As such, adequate attention was not paid towards IEC activities and decision of the Central Advisory Committee was not implemented.

The department in its written reply stated as under:-

Food and Drugs Administration, Haryana, has requested to all concerned Government Department to implement the fortification of Milk, Wheat Flour, Rice, Edible Oil and Salt etc. in all Government Schemes. In this regard, training / awareness programs are being running in Haryana State, with the help of IIHMR / GAIN etc.

Haryana State has divided into two Clusters and a Mobile Food Testing Laboratory Van has been rolled out in Cluster- I, to aware the General Public regarding pure and hygiene Food. A proposal to provide 2nd Mobile Food Testing Laboratory Van, has also been sent to FSSAI, so that the same may be rolled out in Cluster-II of Haryana State for the same purpose.

A proposal has also been sent to Government to allow 75% share of funds received by Registration / Grant of Licenses to FBOs, so that same may be used in IEC activities in Haryana State.

In view of the above said facts, Authorities are requested to drop this Audit Para.

The Committee has desired the department to carry out information, education & communication (IEC) activities and awareness programme in the State in pursuance of the decision taken in the 8th meeting of the Central Advisory Committee under intimation of the Committee.

[37] **3.2.7 Conclusion:**

Thus, enforcement of the provisions of the Food Safety and Standards Act, 2006 was weak and insufficient. Survey of food business establishments was not carried out and database of food business establishments was not maintained. The food laboratory was not equipped with modern sophisticated instruments for testing food samples according to prescribed standards. Non-compliance with key provisions of the Act endangers the quality of food and poses health hazard to general public.

These points were referred to the Government in July 2016; their reply had not been received (December 2016).

The department in its written reply stated as under:-

In conclusion, it is submitted that Food and Drugs Administration, Haryana, was carved out from Health Services, Haryana, vide Government Notification dated 04.01.2011.

Being, new department, Food and Drugs Administration, Haryana, has not its own buildings for office purpose at Head Quarter / Field Offices. But, a Plot No.IP-7, Sector-3, Panchkula, has been allotted for FDA, HQ. A proposal regarding buildings for office purposes at field office in all 22 districts, has been sent to The Secretary (Health) and Mission Director (NHM), Haryana, Panchkula for 15th Finance Commission, for approval. In the said proposal, an amount of Rs. 28.70 crores is demanded by this department for Field Office Buildings. In addition to this, a amount of Rs. 8.40 Crore to provide vehicles to all Designated Officers / Food Safety Officers as well as Senior Drugs Control Officers / Drugs Control Officers, has also been demanded from 15th Finance Commission.

A proposal to provide Government Vehicles to all Designated Officers / Food Safety Officers as well as Senior Drugs Control Officers / Drugs Control Officers, has also been sent to Government, which is under process at Government Level. The necessary steps will be taken in this regard, as and when approved by Haryana Government.

It is submitted that there are only 25 posts of Food safety Officer and 10 posts of Designated Officers, are sanctioned in FDA, Haryana and out of these sanctioned posts 13 posts of Food Safety Officers and 10 posts of Designated Officers are lying vacant, because the Service Rules of said posts i.e. Food Safety Officers & Designated Officers, are not notified till date, which are under process at the Government Level / L.R Office. These vacant posts of Designated Officers / Food Safety Officers will be filled up shortly in near future, after approval / notification of Service Rules of these posts.

All Civil Surgeons working in Health Services, Haryana, have been notified as Designated Officers, in addition their duties, to implement Food Safety and Standards Act, 2006 & Regulations made thereunder.

Keeping in view the shortage of Food Safety Officers, the department has also notified all the Senior Medical Officers/Incharge of Community Health Centre and Sub-Divisional Hospitals (approx.166) as notified Food Safety Officers in addition to their present work, so that the work of Food sampling may run smoothly. The department has also given additional charge of posts of Designated Officers to concerned Civil Surgeons of Health Department.

The Department has also sent a proposal for sanction of following posts for better implementation of Food Safety and Standards Act, 2006 & Regulations made thereunder, in Haryana State:-

- | | | |
|----|------------------------------------|--------------------------------|
| 1. | Deputy Food Safety Commissioner | : 01 post (New) |
| 2. | Assistant Food Safety Commissioner | : 03 posts (New) |
| 3. | Food Safety Officers | : 20 posts (additional) |

The said proposal is under consideration of Government / Finance Department, Haryana.

All Food Safety Officers, have been directed to submit the year wise reports of action taken on all Unsafe/Substandard/Misbranded samples in their concerned districts for the period 2011 to 2018. Necessary action will be taken against defaulting persons, if required. It is made clear that all prosecution sanctions have already been issued well in time.

All Food Safety Officers may be directed to submit the specification of Refrigerator & Air Conditioner, for safe storage of samples to this office within 03 days positively, so that case may be put up before authorities for further proceedings. In addition to this, all Civil Surgeons-cum-Designated Officers of Haryana State may also be requested to permit the concerned Food Safety Officer, to use/share the Refrigerator/Cold Store (available in the office of concerned Civil Surgeon) for safe storage of samples, till the arrangement of this facility permanently.

It is pertinent to mention here that the then Food Safety Officer, Gurugram, neither filed prosecutions/adjudication regarding 28 samples which were found unsafe/ substandard/misbranded, nor given the charge of said 28 samples to his successor (Food Safety Officer) on his transfer, due to which, he seems to be guilty in first sight. Therefore, he has been charge sheeted under Rule-7. Necessary action will be taken against the defaulter/guilty person, after enquiry.

It is also bring to the kind notice of authorities that due to best efforts of department, the FSSAI, New Delhi has sanctioned Grant-in-Aid in sum of Rs. 8.50 Crore for up-gradation of State Food Laboratory, Haryana at Chandigarh. An amount of Rs.50 lacs has been received from FSSAI and same has also been released to Executive Engineer, PWD (B&R), Panchkula for renovation of the said State Food Laboratory. The renovation work of State Food Laboratory, Haryana, Chandigarh, is under progress to upgrade the same under Central Sector Scheme of FSSAI, New Delhi.

The District Food Laboratory, Karnal, is running in private Kothi, at Karnal. Therefore, matter to hire / allot a suitable building to District Food Laboratory, Karnal, is under process and a request to release Grant-in-Aid of Rs. 11.18 Crore in favor of District Food Laboratory, Karnal, has also been sent to FSSAI, New Delhi by this department.

The department has notified all Statutory Authorities under the FSS Act, 2006. The Registration/ Licensing of Food Business Operators have been made online w.e.f 01.04.2013 in the State. Total 6324 online licenses have been issued upto 31.03.2018 and 351 manual licenses have been issued, entered and verified online upto 31.03.2018. Total 22275 Online Registration Certificates have been issued upto 31.03.2018 and total 1470 manual registration certificate has been issued, entered and verified online upto 31.03.2018. Total amount collected by Haryana State for these licenses/registrations is Rs.7,73,90,700/-.

During year 2011-2016, this department has conducted raids/inspections of FBOs randomly and total 9332 samples have been taken during these inspections / raids, in Haryana State to ensure the safe and hygiene Food for General Public.

In view of the position explained above, authorities are requested to drop all these Audit paras.

The Committee has desired the department to take sincere and pragmatic steps for the enforcement of the provisions of the Food Safety and Standards (FSS) Act and thereby minimize the threat of health hazard to the general public under intimation of the Committee.

HOME AND ADMINISTRATION OF JUSTICE DEPARTMENT

[38] 3.3 Non-implementation of project for upgradation of Police Control Room:

Failure of the Department to accurately assess the technical requirements for the project and select a competent agency coupled with lack of coordination between the Police Department and HARTRON resulted in the project languishing for over five years despite availability of sufficient funds. Besides, Government funds of Rs.3.50 crore have been blocked since December 2011 and Department has suffered a loss of interest amounting to Rs.1.03 crore:

In order to integrate all the control rooms of Haryana Police, a project "Modernisation and Upgradation of Police Control Room at Police Head Quarter (PCR), Panchkula" was approved (June 2011) by State Level Empowered Committee Rs.3.50 crore under the Government of India's Modernization of Police Force scheme.

Scrutiny of records of the office of Director General of Police (DGP), Haryana, Panchkula revealed that a proposal for up gradation of Police Control Room (PCR) at Panchkula was submitted (September 2011) to HARTRON to initiate process for acquisition of equipment. Government of Haryana issued sanction for Rs.3.50 crore in October 2011 for this project. HARTRON sent (November 2011) draft Request for Proposal (RFP) to the Police Department for concurrence. Thereafter, Police Department deposited Rs.3.50 crore in December 2011 with HARTRON for the project. However, the RFP was cancelled as the requirements were changed/ modified by Haryana Police. Accordingly, RFP was revised and again sent (October 2012) to DGP by HARTRON which was approved in November 2012. NIT was floated in December 2012 by HARTRON but no final decision was taken.

Finally, HARTRON returned (June 2013) the indent after 21 months to the Police Department to handle the project on its own as it had no domain expertise to handle such a huge turnkey technical project. Police Department requested (August 2013) HARTRON to reconsider its decision and authorized them to take the assistance of professional experts, if required. Accordingly, HARTRON agreed (September 2013) for taking up the project with the condition that it may engage an expert to assist the committee constituted for the purpose of preparing the RFP, bid evaluation and implementation of the project. However, the proposal of hiring expert from market was not approved by the DGP, Haryana who directed that the committee may visit adjoining States to conduct survey so that modern equipment may be purchased. Thereafter, no action was taken and the funds of Rs.3.50 crore were lying with HARTRON unutilized since December 2011. However, utilization certificate of funds was submitted (May 2013) by the DGP, Haryana to Government of India though no expenditure had been incurred on the project.

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

Department demanded interest due to which, the Department suffered a loss of interest of Rs. 1.03 crore.

On being pointed out, the DGP, Haryana stated (October 2016) that HARTRON was requested (August 2016) to depute a representative to provide necessary technical inputs and consultancy to help the Police Department in preparing comprehensive project report for upgradation of Haryana Police Control Room. The matter remains yet to be finalized (November 2016).

Audit observed that persisting with HARTRON when it had expressed its inability to handle the project on its own and proposal for engagement of professional experts had been refused by the Department lacked rationale. Thus, failure of the Department to accurately assess the technical requirements and select a competent agency coupled with lack of coordination between the Police Department and HARTRON resulted in the project languishing for over five years despite availability of sufficient funds. Besides, Government funds of Rs.3.50 crore have been blocked since December 2011 and Department has suffered a loss of interest amounting to Rs. 1.03 crore.

The matter was referred to the Government in June 2016 and reminder was issued in August 2016. Reply is awaited (December 2016).

The department in its written reply stated as under:-

In this regard, it is intimated that the aim to up-grade the Police Control room, PHQ Haryana is receiving and monitoring the feed back in order to maintain the law & order situation in the State, functioning of Police control room by senior officers and receiving feed back from various field units. Due to non up-gradation of Police Control Room, PHQ, all the information relating to law & order duty are being collected manually which takes a long time.

The Govt. of Haryana issued sanction of Rs. 3.50 crore in October 2011 for up gradation of Control Room. HARTRON sent draft request proposal (RFP) to the department for approval. HARTRON further stated that it has no domain expertise to handle such a huge project and requested that Department may handle the same at its own. The Department again requested that the purchases may be affected through HARTRON and may consult NIC and SeMT for State e-governance Mission Team (SeMT). SeMT refused to spare its nominee for the purpose and their after Department appointed IGP, Modernization to associate the entire process of purchase with the Committee and may appoint a consultant by hiring from the market. The Director General of Police has not approved the proposal and directed the Committee to visit adjoining state to conduct survey so that modern equipment may be purchased for up gradation of Control Room.

The Police Department has no professional expertise or IT professional to advise for preparing R.F.P. Therefore a period of one year taken by Police Department for preparing revised R.F.P. and submitting to HARTRON.

The DSP, Telecom wing visited Police Control Room, situated in ITO, New Delhi. He intimated that 60 lines of Dial-100, 43 Nos. Hot lines, 10 nos of 1091 (Women Help lines) 2 Nos of 1291 (Student and Senior Citizen Help lines) are working and one wireless system IVDCRS (Integrated Voice Data Communication and

Recording System) connected through all Police Stations of Delhi State is installed. There is no new technology, which can prove useful and suitable to modernization of State Police Control Room, Sector-6, Panchkula.

Further, State Govt. has accorded administrative approval of change of scope of work of Rs.3.28 Cr. (Rs.2.71 Crore works carryout through HARTRON + Rs.0.57 lakh works carryout through HPHC) on 03.03.2017. Further this office has requested HARTRON to purchase equipments against Rs. 2.71 Cr. and Rs.57.17 lakh may be disbursed to CMD, HPHC, PKL vide No. 2635-36/P-5 dated 14.3.2017. As such, IGP/Telecom, Hr. PKL was again requested to prepare fresh specification for the purpose. Further, IGP/Telecom, Hr. has prepared fresh specification with the consultation of HARTRON.

The interest amount as per Govt. instructions issued vide dated 9.3.2011 is being demanded from the HARTRON, after the letter has come into notice of the department during PAC meeting.

Presently this office has sent these fresh technical specifications, terms & conditions to State Govt. for according administrative approval vide memo. No. 3258/P-5 dated 30.03.2017. Necessary administrative approval is still awaited from State Govt. after receipt of Govt. approval upgradation work of Police Control Room PHQ, Sector-6, Panchkula soon.

In view of above, it is requested that para may kindly be dropped.

The Committee has recommended that the old project be abandoned only after the new project is completed and also after complete recovery including interest from the HARTRON under intimation of the Committee.

INDUSTRIAL TRAINING DEPARTMENT

[39] **3.5.1.4 Purchases without tendering process:**

Director, ITI had issued (January 2010) instructions that store items exceeding value of one lakh and up to 25 lakh should be purchased through inviting minimum three tenders so that purchases could be made transparently and through healthy competition. Scrutiny of records of ITI, Kaithal showed that the institute had issued 67 supply orders for purchase of machinery and equipment without inviting tenders through quotations and purchase valuing Rs.73.58 lakh was made from six supplies during May-June 2015 in violation of the above instructions.

The Department stated (July 2016) that the Principal has been directed that if bids were not received as per requirement, prior approval/NOC should be obtained from State Government/Directorate General of Employment and Training before processing.

The department in its written reply stated as under:-

GITI, Kaithal:

Against the purchase made of Rs. 73.58 Lakh without inviting tenders & having done through quotations the following details related to purchase have been provided by GITI Kaithal:

(Rs. in lakh)			
Sr. No.	Items purchased	Amount	Mode of purchasing
1	Computer items	35.40	DGS&D
2	Books & learning material	2.75	NIMI, Chennai
3	Tools, equipment & machinery	28.95	Quotations
4	Furniture	6.47	At rates less than rates approved by DGS&D
	Total	73.58	

As per DGT, GoI guidelines (**Annexure-IV**) the purchase of goods items amounting more than Rs. 25 Lakh is to be done through open tender by advertising in one national daily newspaper. Tools, machinery and equipment of amount Rs. 28.95 Lakh was purchased by GITI Kaithal through quotations in order to get NCVT affiliation/re-affiliation of 11 trade units to avoid delay in the affiliation.

The Committee has desired that the inquiry be got completed within a period of one month and the Committee be also informed of the outcome of the inquiry.

[40] **3.5.2.3 Non-utilization of surplus machinery and tools:**

During the period of upgradation, GOI had changed (June 2014) the syllabus of 63 trades under Craftsmen Training Scheme with effect from August 2014. Scrutiny of records in test checked ITIs showed that machinery and equipment valuing Rs.3.24 crore purchased for different trades during the preceding years (2008 to

2015) were rendered surplus due to change of syllabus. The Department had not taken any steps to dispose off the surplus machinery and equipment despite lapse of a period of two years. It was further observed that ITI Sadhaura has incurred an expenditure on machines and equipment worth Rs.1.67 crore from July 2008 to October 2015 out of which machines and equipment worth Rs.1.50 crore were surplus due to change of syllabus which resulted in wastage of funds.

The Department stated (July 2016) that the surplus machinery is being used to provide training for MES courses in the ITIs and that the surplus material was purchased before the change in syllabus. However, scrutiny of bills showed that machines and equipment worth Rs. 22.01 lakh were purchased by four ITIs after June 2014 despite change of syllabus resulting in the wasteful expenditure.

The department in its written reply stated as under:-

Utilization of surplus machinery and tools (Annexure-V)

Sr. No.	Name of GITI	Type of items purchased	Cost of Surplus items	Trades where surplus items are being used
1	GITI (W) Faridabad	Computer items for COPA trade	Rs. 4.15 Lakh	IT Lab, Draughtsman Civil & Autocad Lab.
2	GITI (W) Bhiwani	Tools, equipments & machinery	Rs 10.49 Lakh	All the surplus machinery is being utilized for providing training in related trades
3	GITI (W) Kurukshetra	Tools, equipments & machinery for DMC trade	Rs. 1.22 Lakh	
4	Sadhaura	Tools, equipments & machinery	Rs. 1.23 Lakh	

It is submitted that the trade syllabus was revised by DGT, Gol vide letter dated 17.06.2014 and the items were purchased by the above mentioned ITIs after June 2014 which were made surplus and are now being utilized for the training purpose as mentioned above. It is submitted that as all the surplus machinery has been utilized for training in some other related trades, therefore, no such procured machinery item have been wasted.

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

The Committee has desired that the inquiry into the matter as to how and why the equipments and machinery have been purchased after June, 2014, i.e. after the change of syllabus, resulted in wasteful expenditure, be got completed within a period of three months and the Committee be also informed of the outcome of the inquiry.

IRRIGATION AND WATER RESOURCES DEPARTMENT

[41] 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 105 cases of misappropriation and defalcation involving Government money amounting to Rs.1.33 crore on which final action was pending as on June 2016. 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	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	2 (1.12)	3 (1.41)	14 (6.80)
3	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4	Forest	-	-	-	4 (6.70)	2 (0.71)	6 (1.11)	12 (8.52)
5	Medical	-	-	3 (2.18)	-	3 (13.42)	-	6 (15.60)
6	Technical Education	-	-	4 (16.94)	-	-	1 (0.02)	5 (16.96)
7	Revenue	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
9	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
10	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
11	Development & Panchayats	-	1 (0.00)	-	-	-	-	1 (0.00)
12	Public Health	4 (3.97)	3 (16.11)	-	-	-	-	7 (20.08)
13	Irrigation	2 (0.00)	11 (6.09)	9 (2.16)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		12 (31.32)	18 (27.35)	24 (43.44)	11 (10.61)	14 (15.50)	26 (5.21)	105 (133.43)

Say Rs.1.33 crore

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

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

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	12	31.32	Cases pending as of June 2015	120	150.26
5 – 10	18	27.35			
10 – 15	24	43.44	Cases added during the year	3	7.25
15 – 20	11	10.61			
20 – 25	14	15.50	Total	123	157.51
25 and above	26	5.21	Cases if losses written off during the year	18	24.08
Total	105	133.43	Total pending cases as of June, 2016	105	133.43

Reasons for pendency of cases are listed in **Table 3.4**.

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

Reasons for the delay / outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaiting department and criminal investigation	4	9.61
ii)	Departmental action initiated but not finalised	58	53.39
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	6	2.27
iv)	Awaiting orders for recovery or write off	32	44.80
v)	Pending in the courts of law	5	23.36
Total		105	133.43

Out of the total loss cases, 63 percent cases related to theft of Government money/store. Further, in respect of 55 percent cases of losses, departmental action had not been finalized and 30 percent cases were outstanding for want of orders of the competent authority for recovery or write off losses. It was further noticed that out of 105 cases of losses due to theft/misappropriation, 93 cases were more than 5 years old, including 26 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 led to non-accountability of the officers/officials at fault.

The department in its written reply stated as under:-

Out of the 105 No. pending cases amounting to Rs.133.43 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 Case and amount		No. of cases in which recovery made		No. of cases in which sanction to write-off has been issued		Total settled cases and amount		Outstanding cases and amount	
Case	Amount (In Lacs)	Out of 12 No. cases	Amount (In Lacs)	Out of 37 No. Cases	Amount (In Lacs)	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

Out of 49 No. cases, 22 No. cases have been verified by the Principal Accountant General (Audit) Haryana Chandigarh vide his letters No. ES/2/Loss & Theft/2017-18-695 dated 14.08.2017 and No. ES-/Loss 7 Theft/2017-78/1019-20 dated 16.11.2017 (Copy enclosed as Annexure-I & II) after finding satisfactory replies.

Further, remaining 27 No. cases along with supporting documents have been sent to Principal Accountant General (Audit) Haryana Chandigarh vide Engineer-In-Chief office letter No. 276/629/16 dated 08.03.2018 with full justification for settlement/Verification (Annexure III).

Efforts are being made to get these cases settled at the earliest from the AG (Audit) Haryana Chandigarh at personal level.

In view of above submission the Para may kindly be dropped.

The Committee has desired that the remaining cases be also got settled in a time bound manner and thereafter same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

INDUSTRIES AND COMMERCE DEPARTMENT

[42] **3.7.2.3 Non-achievement of targets for conducting training:**

Scheme for Food Processing Training Centre (FPTC) was started for development of rural entrepreneurship and transfer of technology for processing of food products by utilizing locally grown raw material. Grant-in-aid was to be released in two installments. The second installment was to be released within six months of release of first installment. FPTCs were to impart training to at least 50 trainees per year with minimum of two batches per year for the next ten years. These FPTCs were to obtain license under Food Safety and Standards Act, 2006 (FSSAI) for food processing activities.

Scrutiny of records showed that grants-in-aid of Rs.24 lakh was disbursed to four institutions for conducting training for food processing activities under the scheme during 2013-15. Against the target of 500 trainees, these institutions had imparted training to only 275 (55 *per cent*) trainees during September 2013 to March 2016. One of the institutes at Panipat did not have FSSAI license for conducting food processing training. Despite this, the Department provided grants-in-aid to the agency in violation of scheme guidelines. Moreover, second installment of grants-in-aid was released to the agencies with a delay period of one to two years. Further, even after incurring expenditure of Rs.24 lakh on Food Processing Training Centre, the institutes could not achieve the training targets.

The Department stated (July 2016) that there is no need of FSSAI certificate as the said FPTC was engaged in bakery processing. The Department added that there was no shortfall in achievement of target and cumulative achievement is more than the target. The reply is not tenable as FSSAI certificate is mandatory for selling the food products in the market as per the guidelines issued by the Union Ministry of Food Processing Industries. Further, contention of the Department that cumulative achievement was more than the target is also not correct as the achievement of targets was to be counted from the release of second installment or on completion of six months of release of first installment, whichever is earlier.

The department in its written reply stated as under:-

The para pertains to following food processing training centres:

1. Yuva Sewa Samaj Sangthan, VPO Rohna, Block Kharkhoda, Sonapat.
2. Hari Mahila Vikas Samiti, Shiv Nagar, Gali No.2 Panipat
3. Lok Seva Bharti Office Opposite Nishan Singh Market, Near Chander Hospital, Sanoli Road, Panipat.
4. Modern Education Society, H. No. 241, Street no.1, Gopal Pur Road, Kharkhoda, Sonapat.

As per guidelines of NMFP Scheme regarding FPTC the organization are required to obtain FPO license for FPTC for Fruit and Vegetable processing activity after installation of plant and machinery and before applying for seed capital. Since, the instant FPTC is engaged in bakery processing, therefore, there is no need for FSSAI certificate and JD, DIC, Sonapat has reported vide letter dated 21.6.2016 (copies already attached with reply on 25/11/16 at flag 'A').

The Committee has observed that the department has not replied to the objection raised by the audit in respect of the Institutes at Panipat. The Committee has, therefore, desired the department to submit amended and complete reply at the earliest.

[43] 3.7.2.4(ii) Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes:

Entrepreneurship Development Programmes (EDPs) were to be conducted for providing training to establish food processing industries. As per guidelines, duration of Entrepreneurship Development Programme was four weeks which included field visits, project formulation, works related to financial assistance and assessment of need for higher training. Each Entrepreneurship Development Programme was to have 25 to 35 trainees for Entrepreneurship Development and at least 50 *per cent* of these trained persons were required to set up their processing units. Grants-in-aid up to Rs. three lakhs per Entrepreneurship Development

Programmes was to be released in three installments. The follow-up phase was to be continued for a period of twelve months and more during this period. An independent evaluation of completed Entrepreneurship Development Programmes after two years was required to be done by an independent professional organisation selected by the State Mission Directorate.

Scrutiny of records showed that an expenditure Rs.1.41 crore was incurred for conducting 82 Entrepreneurship Development Programmes by seven institutions during 2012-16. Audit observed the following:

A firm was given (March 2013) grants-in-aid of Rs. two lakh for conducting EDPs at Palwal and Mewat. During an inspection (August 2014) conducted by Joint Director, District Industries Centre, Palwal, it was found that six persons out of 26 persons who were shown as trained had stated that they had not been given any training by this Institute. The Department recalled the grants-in-aid with interest from this Institute during October 2015 but no recovery has been made so far (July 2016). The department stated (July 2016) that efforts for recovery of grants-in-aid are being made.

The department in its written reply stated as under:-

Recovery of Rs.2.00 lakh has been made from Welfare Association for Downtrodden (WADA), 60 Masjid lane, Jangpura, New Delhi through DD no. 967282 of State bank of India dated 17.02.2018 in favour of Joint Director, District Industries Centre, Nuh and the said amount has been deposited in the Govt. Treasury under proper head vide challan bearing no 101(077856472) and at the same time J.D ,DIC Nuh has been advised to continue his efforts to recover interest also.

The Committee has desired that firstly, sincere and pragmatic efforts be made to recover the amount of interest from the Institute and secondly, matter be initiated/pursued with the Govt. of India to get this Institute blacklisted and action taken report be submitted to the Committee within a period of two months.

[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 9,024 UCs due for submission in respect of grants and loans aggregating Rs.14,062.92 crore, 1,313 UCs for an aggregate amount of Rs.6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31st March 2016 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	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2.	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3.	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4.	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5.	Non Conventional Source of Energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6.	Social Security and Welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7.	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
8.	Sports and Youth Services (2204)	2014-15	349	61.91	349	61.91	292	52.77	57	9.14
9.	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10.	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83
		2012-13	401	961.89	261	572.04	75	114.37	186	457.67
		2013-14	410	1353.50	334	929.64	119	141.26	215	788.38
		2014-15	4036	1525.02	4036	1525.02	3666	306.76	370	1218.26
11.	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34

12.	Urban Development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13.	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14.	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15.	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16.	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17.	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88
18.	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19.	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

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	5,783	4,989.46	617	2,556.42
2	2 - 4	2,567	7,925.14	670	3,560.04
3	5 - 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 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:-

Industries Department has Utilized the entire amount received under NMFP Scheme under Major Head "2852" for the year 2012-13, 2013-14, 2014-15 and 2015-16 fully and all the utilization certificates have already been submitted to the

Accountant General, Haryana (A&E).The detail of year wise receipt of Grant in aid utilized is as under :-

(Rs. In Lakh)

Period	Grant-in-Aid Received			Grant-in-Aid Disbursed/ Released / utilized		
	GOI Share	State Share	Total	GOI Share	State Share	Total
2012-13	444.00	148.00	592.00	444.00	148.00	592.00
2013-14	416.00	138.00	554.00	410.84	136.95	547.79
1.4.2014 to 31.3.2015	200.00	66.70	266.70	1200.00	400.00	1600.00
	400.00	133.30	533.30			
	600.00	200.00	800.00			
Total Grant	2060.00	686.00	2746.00			
Spent in 2015-16				5.16	1.05	6.21
Net Grant	2060.00	686.00	2746.00	2060.00	686.00	2746.00

The NDC has been issued by the Accountant General (A&E) Haryana, Lekha Bhawan, Plot No. 4&5, Sector-33-B, Chandigarh vide letter No. Deposit/16-17/ NDC/1319, dated 19.9.2016 for the year 2012-13 to 2015-16 copy of which is enclosed. Summary of utilization of Rs.2746 lakh is also enclosed.

It is submitted that the Government of India had released the funds under ASIDE Scheme amounting to Rs. 23.26 crore during the financial year 2014-15. Accordingly, Utilization Certificate amounting to Rs. 10.29 crore in the prescribed format GFR 19-A for the year 2014-15 was sent to the Accountant General (A&E) Haryana vide this office memo No. Exp./ASIDE/Fund/13347-A dated 07.10.2016 (Copy enclosed). The Utilization Certificate for remaining amount is awaited from the MD/HSI IDC. It is further submitted that the HSI IDC was also requested to supply the requisite U.C. during the last meeting of State Level Export Promotion Committee (SLEPC) held on 09.03.2018 under the Chairmanship of Chief Secretary Haryana. The requisite U.C will be supplied to the concerned immediately after received from HSI IDC.

The Committee has desired that the Utilization Certificate for remaining amount be obtained from the MD/HSI IDC at the earliest and thereafter same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

LABOUR DEPARTMENT

[45] **3.8 Delay in construction of Workers' Facilitation Centres:**

Failure of the Board to take over physical possession of site led to delay in construction of Workers Facilitation Centres at Kundli and Rai and blocking of funds of Rs.10.44 crore and losos of interest of Rs.1.32. core:

The Haryana Building and Other Construction Workers Welfare Board requested (October 2009) the Haryana State Industrial and Infrastructure Development Corporation (HSI IDC) to allot sites at Kundli and Rai for establishment of Workers Facilitation Centres (WFCs) to provide short term modular training to the workers, creches for their children, health facilities to the beneficiaries of the Board and their dependents and improvement of safety at work sites.

HSI IDC offered (August 2010) two sites measuring approximately 2,025 square metres each at the rate of Rs.6,325/- per square metre and requested the Board to deposit Rs.25.62 lakh towards 10 *per cent* application money which was deposited by the Board in October 2010. On receipt of application, the HSI IDC issued (March 2011) letters of allotment to the Board for both the sites measuring 2,100 and 2,016 square metres for consideration money of Rs.2.61 crore (Rs.1.33 crore and Rs.1.28 crore for Kundli and Rai respectively) and the balance amount was paid during April and May 2011 to HSI IDC. As per the Letter of Allocation, construction was to be completed within a period of four years from the date of offer of possession of the site. Extension for construction was permissible for further three years on yearly basis after payment of extension fee and in case of non compliance of this condition within the extended period, site was liable to be resumed.

The Board directed (June 2011) the Assistant Director, Industrial Safety and Health (AD, IS&H), Sonipat to take physical possession of the sites under intimation to Board and also send the dimensions and zoning plans of the sites. The Board requested (August 2011) to HSI IDC to furnish zoning plan of the site. On receipt of zoning plans from HSI IDC in September 2011, the Board approached (December 2011) the Chief Architect, Haryana for preparation of layout plan which was subsequently received from Chief Architect on 29 May 2013 and approved by the competent authority of the Board in March 2014. Rough cost estimates for construction of WFCs were forwarded by the Public Works Department, Buildings and Roads (PWD) in July 2014 to the Board and administrative approvals accorded by the Government in October 2014. Funds of Rs.10.44 crore were transferred to PWD in December 2014 to execute the works.

However, the project could not progress further as the Board had yet to take over physical possession of the sites. PWD requested (March 2015) the Board to hand over possession of the sites as they had completed the process for construction of WFCs and the Board directed (April 2015) AD (IS&H), Sonapat after a period of four years from the date of issue of letters of allotment to send a complete report regarding physical possession of the sites. Meanwhile, the PWD allotted (September 2015) the works to a contractor with the condition to complete the work within 12 months. The possession of the site at Kundli and Rai was actually taken over by the Board during January and June 2016 i.e. after 56 and 62 months from the

date of issue of Letters of Allotment and the sites were handed over to PWD (B&R) on the same dates of taking over of possession from HSIIDC respectively.

Audit observed that failure of the Board to ensure taking over of the site for over four years resulted in delay in implementation of the project and blocking of Rs.10.44 crore besides loss of interest of Rs.1.32 crore. Further an amount of Rs.4.82 lakh has also been paid (December 2015) by the Board as extension fee due to non construction of the sites by March 2015 in terms of the allotment letter.

The Department stated (July 2016) that physical possession of both the sites has been taken (January/June 2016) and official proceedings to enquire into the reason for delay in taking the possession were being initiated.

The matter was referred to the Government in July 2016. Reply has not been received (December 2016).

The department in its written reply stated as under:-

It is submitted that neither the funds have been blocked nor any loss of interest is there as the construction work could only be started after the approval of the plan outlay for the WFCs and the same was approved by the Board in the month of March 2014 and Chief Architect had sent the layout plan of Kundli & Rai alongwith architectural drawing to Executive Engineer, Provisional Division No.-II, PWD (B&R) Sonapat vide letter dated 26th May 2014 (Annexure- C).

Thereafter the Engineer-in-Chief Haryana, requested vide its letter No. 976 & 982 dated 03.07.2014 for administrative approval (Annexure- D & D1). The same was conveyed vide Memo No. HBOCWBB/ 2014/4715 dated 31.10.2014 (Annexure- E) after approval of Hon'ble Chief Minister of Haryana.

Thereafter the Engineer-in-Chief Haryana, requested vide its letter No. 976 & 982, dated 03.07.2014 for administrative approval (Annexure- D & D1). The same was conveyed vide Memo No. HBOCWBB/ 2014/4715 dated 31.10.2014 (Annexure- E) after approval of Hon'ble Chief Minister of Haryana.

Further, the funds amounting to Rs.523.16 Lakh & Rs.521.11 Lakh total Rs.1044.37 Lakh were transferred on 16th December 2014 to PWD (B&R) Sonapat for construction of WFCs at Kundli & Rai, respectively (Annexure- F).

Thereafter, Engineer-in-Chief Haryana requested vide Memo No. 442 & 444 dated 08.06.2015 (Annexure- G & G1) to convey the administrative approval for the rough cost of Kundli & Rai. The administrative approval was conveyed to Engineer-in-Chief Haryana vide letter No. HBOCWBB/JS/2&5 dated 24.06.2015 (Annexure- H & H1).

Thereafter, PWD (B&R) Haryana intimated vide letter no. 1907 and 10814 dated 16.09.2015 and 05.10.2015 that the work for execution of both buildings Kundli and Rai has been allotted to the contractual agency i.e. M/s Saroha Construction Company and requested to give demarcation of both facilitation centres. (Annexure-I & J).

In view of the above facts, construction of WFC at Kundli and Rai could not be completed within stipulated period. Therefore, an amount of Rs. 4.82 lakh was paid to HSIDC on 22.12.2015 (Annexure – K) towards extension fees.

No doubt, the construction of the WFC could not be started immediately on allotment of work because the possession of the sites was not with the Board. Later on the possession of Kundli site has been handed over by HSIDC to the Board on 05 January, 2016 (Annexure-L) and construction work is in progress. So far as Rai is concerned, the physical possession of the said plot has been taken on dated 30.06.2016 (Annexure-M) sincere efforts are being made to start the construction work.

The interim reply of tentative draft paras and other points as per record in annotated form alongwith enclosures was sent to The Deputy Accountant General (Social Sector) O/o The Principal Accountant General (Audit) Haryana vide this office letter no. 2115 dated 01.07.2016 (Annexure 'R').

The Committee has viewed it very serious that the construction of the buildings (Workers Facilitation Centres at Kundli and Rai) was to be completed in the year 2014, but the possession of the sites was taken over by the Board in 2016; and funds of Rs.10.44 crore were transferred to Public Works (Buildings & Roads) Department in December, 2014 without taking over the possession of the sites. The Committee has also observed that the failure of the Board to ensure taking over the sites for over four years not only resulted in delay in implementation of the project, but also resulted in blocking of Rs.10.44 crore besides loss of interest of Rs.1.32 crore and further loss of Rs.4.82 lakh paid by the Board as extension fee due to non-construction of the sites in terms of the allotment letter.

The Committee has, therefore, desired that the matter be got inquired into to fix the responsibility of the officer(s)/official(s) for their inaction/negligence and action taken report be submitted to the Committee within a period of two months positively.

PUBLIC WORKS (BUILDINGS & ROADS) DEPARTMENT

[46] 3.12.3.3 Maintenance of Roads:

The PMGSY guidelines provide that all PMGSY roads would be covered under five years maintenance contracts to be entered into along with the construction contract with the same contractor. Further, if the contractor does not maintain the roads during maintenance period, the engineer will assess the cost and get the work executed and recover the amount from the contractor.

Audit observed that upgradation of Kalawali – Baragudha - Sahuwala road upto NH-10 was done in June 2012. The Executive Engineer pointed out (July 2014) to the contractor that the road was not being maintained and patches on the road had developed and berms of the roads required dressing in many reaches. The maintenance work was not carried out by the contractor as of November 2016. The Department had not taken any action for maintenance and removal of defects through a third party at the risk and cost of the defaulting contractor as provided for in the agreement and the required maintenance of roads remained unattended.

The department in its written reply stated as under:-

It is submitted that there is, and was, no shortage of funds for Maintenance of Roads as sufficient amount is available in Maintenance Fund of HaRRIDA (PMGSY) as per statement enclosed.

- Availability of funds for the Maintenance of Roads has never been a hurdle for carrying out the defect liability maintenance of PMGSY Roads. Also that in cases, where the contractual agencies has submitted their Maintenance bills as per the PMGSY Guidelines, their payments have been processed and released promptly & regularly.
- In few cases, where the parent agencies have not carried out the Defect Liability Maintenance as per PMGSY Guidelines, PIUs have carried out the Defect Liability Maintenance of those PMGSY roads at the risk and cost of parent agency.
- So it is wrong to say that adequate attention was not paid towards Maintenance of Roads as per programme guidelines.

The Committee has desired that the details of the agencies, where the PIUs have carried out the Defect Liability Maintenance of the PMGSY roads at the risk and cost of the agencies and/or where such agencies have been penalized for not carrying out the Defect Liability Maintenance as per PMGSY Guidelines, be supplied to the Committee within a period of fifteen days.

[47] 3.12.4.1 Contract management - Non-recovery of liquidated damages:

The work of upgradation of road from Masitan to Dabwali via Chautala in district Sirsa was allotted (January 2010) to an agency for Rs.3.50 crore and was to be completed by December 2010.

As the agency did not start the work, the agreement was rescinded in September, 2011. A total of Rs.70 lakh was recoverable as liquidated damages from the agency. No action was taken to recover the amount except encashment of bank guarantee of Rs.17 lakh.

The Department stated (September 2016) that letters had been written to all EEs in the State to recover the money from any of the ongoing works of the agency under their jurisdiction and process of referring the matter to the Empowered Standing Committee had also been started.

The department in its written reply stated as under:-

EE, Sirsa PD-I conveyed that notice has been issued to the agency by S.E. vide No. 5813-14 dated 11.10.2017 & E.E No. 9664 dated 24.10.2017 to deposit the balance of Rs.5271716/-. If the agency does not deposit the balance amount then the department will file the Civil Suit against the agency to recover the dues.

The Committee has desired that responsibility of the officer(s)/official(s) be fixed for not taking requisite action or filing civil suit against agency to recover the outstanding dues on account of liquidated damages for a long period of seven years and action taken report be submitted to the Committee within a period of one month.

[48] **3.13 Excess payment to agencies:**

Non-verification of the quantities in bills with the entries in measurement book and lack of internal control checks such as reconciliation of connected records and rates of bitumen led to adoption of increased quantities and wrong calculation of difference of rates of bitumen resulting in excess payment of Rs.1.17 crore to ten agencies.

The PWD Code provides that payment for work done shall be made on the basis of measurements and that Engineer-in-Charge will check the bill and make interim payment for value of work done strictly in accordance with the terms and conditions of the contract.

Scrutiny of records of six divisions revealed ((March 2014 to March 2016) excess payments Rs.1.17 crore to ten agencies in eleven road works as discussed below:

(i) The work "Construction of various District Roads under the Division in Ambala and Yamuna Nagar Districts" containing 49 village roads was awarded in February 2014 to an agency for Rs.7.09 crore with capping condition. The agency was paid Rs.7.13 crore through 6th and final bill in April 2015.

During examination of records and entries made in Measurement Books, it was noticed that while preparing 5th and running bill in the Measurement Book, the quantities of items "Providing and laying first coat on Surface Dressing including rolling with road roller" were carried forward as 98,550.02 sq mtr instead of 9,855.02 sq mtr which increased the quantities of this particular item by 88,695 sq mtr resulting in excess payment of Rs.53.29 lakh to the agency in October 2014. This error also continued in the 6th and final bill of the work paid in April, 2015.

On being pointed by audit, the EE recovered the amount of Rs.59.06 lakh (including interest) from the agency between December 2015 and June 2016 with interest.

The Department stated (September 2016) that excess payment of 53.29 lakh was made inadvertently as the quantity of 9,855.02 sq mtr was taken as 98,550.02 sq mtr and error was un-intentional.

The reply is not tenable as 825.809 Metric Ton bitumen was also shown as consumed for the work while only 738 Metric Ton bitumen was brought to the site. Thus, failure of

the department to exercise prescribed checks in regard to assessment of work as per Measurement Book and non-reconciliation of the consumed bitumen with the bitumen brought to the site led to excess payment of Rs.53.29 lakh to an agency.

(ii) As per terms and conditions of the agreements entered into with nine contractors (between May 2012 and May 2014) in ten road works, the rates of bitumen at the refinery on the date of close of financial bidding were to be considered as base and if during execution of the works, the rate of bitumen increases or decreases at refinery, the difference in cost was payable/ recoverable i.e. escalation/de-escalation from the contractors.

Audit noticed that while calculating the escalation amount, only the base rates i.e. rates of bitumen at the refinery on the date of close of financial bid were taken and State specific/statutory charges were not included in these rates. This resulted in excess payment of Rs.63.68 lakh as detailed in **Appendix 3.4**.

Appendix 3.4

Statement showing the excess payment made to agencies

Sr. No.	Name of work	Name of agency	Excess payment (Rs. in lakh)	Recovery Made
1.	Improvement by providing strengthening of Km 0 to 12.16 of link road from State Highway No.1 to jeolly in Ambala District	A	9.31	29.61 (with interest)
2.	Providing Strengthening of Jagadhri Bilaspur Sadhaura Naraingarh Raipur Rani Road (SH 01 km 13.80 to 25.10)	B	4.77	
3.	Special Repair by providing surface treatment (PC) on various roads under Provincial Division PWD (B&R) Naraingarh (Condition Survey 2013-14)	C	10.55	
4.	Special Repair on various roads 1.mder Provincial Sub Division Sadhaura (Sadhaura Constituency) (G-III)	B	2.39	
	Total(A)		27.02	29.61
5.	Providing improvement of road on Hodal to Khambi via Pingalthu in KM 0.00 to 0.70 in Palwal	D	3.94	3.94
6.	Special Repair for strengthening of Jagadhari- Bilaspur-Sadaura Raipur Rani Road Panchkula.	E	14.43	10.70
7.	Special Repair of ODR under the jurisdiction of construction division, Chandigarh	F	2.71	0.00
8.	Repair of internal road from Pinjore-Mallah junction to Parwanu barrier	G		
9.	Construction of 4 laning ofNH-10 from KM 102-800 to 108-600 in Meham Town	H	10.62	0.00
10.	Improvement of Road Atela to Dudiwala Raod (RD 0.00 to 11.00 KM)	I	4.96	0.00
	Total (B)		36.66	14.64
	Grand Total (A+B)		63.68	44.25

On being pointed out, the department made recovery of Rs.44.25 lakh. However, balance Rs.22.02 lakh (excluding interest) is yet to be recovered from the concerned agencies (November 2016).

The Department stated (September 2016) that the invoice of bitumen at the time of close of financial bidding was not available so basic rates of bitumen was taken from the website of Indian Oil Corporation Ltd. Further, while calculating the amount of escalation, basic rates were taken from invoices.

Thus, non-verification of the quantities in bills with the entries in measurement book and lack of internal control checks such as reconciliation of connected records and rates of bitumen led to adoption of increased quantities and incorrect calculation of difference of rates of bitumen resulting in excess payment of Rs.1.17 crore to the agencies out of which, Rs.1.03 crore (including interest) have been recovered (November 2016).

The department in its written reply stated as under:-

Reply submitted by SE, Chandigarh Circle:

(i) As mentioned in the para itself that Rs. 59.06 lacs (which includes interest also) stand recovered from the agency between December, 2015 and June, 2016. The detail of Rs. 59.06 lacs is also enclosed as **Annexure-A**. In the audit para initially framed even the audit party brought out that the excess payment made was unintentional. If viewed minutely, it is apparent that there is one zero after the decimal in figure 9855.02 sqm. which led to the mistake and could not be detected. Thus it was a bonafide mistake and it is beyond doubt.

As regards difference in the quantities of bitumen brought at site i.e. 738 metric tons and bitumen consumed 825.809 metric tones, the officers/ officials responsible for execution & payment of bill have been asked vide this office memo No. 4529-4532 dated 31.05.2017 to clarify the position regarding such difference and non-reconciliation etc.

(ii) In this connection total amount Rs. 29.60 lacs (Rs. 27.01 lacs principal amount & Rs. 2.59 lacs interest) stands recovered from the agencies and detail is enclosed as Annexure-B.

It is brought out that basic rates on website do not include state specific charges whereas in the invoice, state specific charges are included in the basic rates. Even, this mistake has been rectified by IOCL after October, 2015 and now the rates of the invoice match with rates displayed on website. One copy of invoice alongwith copy of rates on website before October, 2015 and another copy of invoice alongwith copy of rates on website after October, 2015 is attached **as Annexure -I to IV** which clearly shows why the error in calculation of escalation took place. Thus it was a bonafide mistake and is beyond doubt.

It is also added that as per contract agreement, the escalation is to be paid on the basis of difference in basic rates of bitumen at the time of close of financial bidding and at the time of execution of work. The basic rates of bitumen are taken either from the invoice or from the website of IOCL. As , the invoice of bitumen at the time of close of financial bidding is not available, the basic rate of bitumen

were taken from the website of IOCL and basic rates at the time of execution were taken from the invoice.

It is further added that full recovery of Rs. 29.60 lacs (Rs. 27.01 lacs principal amount & Rs. 2.59 lacs interest) alongwith interest has been made from all the three agencies.

It is submitted that the excess payment made to the agency for the work of special repair of Jagadhari Bilaspur Sadhaura Raipur Rani Road in Distt. Panchkula stands already recovered and deposited in the Treasury vide G.R No. 0060/2091 dated 20.1.2017 and the concerned audit para framed in the Provl. Division, Panchkula stands settled.(Copy of GR attached.) Annexure 5.

The De-escalation of Rs. 2.71 lakh for the works "S/R of ODR under the jurisdiction of Construction Division, Chandigarh" and "Repair of Internal of internal road from Pinjore Mallah junction to Parwanoo Barrier" has been adjusted from Deposit vide Transfer Entry No. 1 & 2 of 9/2016. (Copy enclosed)- Annexure-6. In view of the reply submitted, the para has been settled by the A.G Audit Party during Annual inspection held on 24.4.2017 to 30.4.2017.

Reply submitted by SE, Gurgaon Circle:

In this connection it is intimated that there was one case of excess payment to the agency vide inspection report para No. 4 of 2013-14, Rs. 3.94 lacs as mentioned at Sr. No.5 of appendix 3.4 of this para. The recovery of Rs. 3.94 Lacs has been made as under:-

Sr. No.	Amount	Recovery
1	50019	Through TE No.4 of 3/2014 (Copy enclosed)
2	343997	Deposited by agency through DD No.731817 dt. 28.1.2016(Copy enclosed.)
Total	394016	

Reply submitted by SE, Bhiwani Circle:

It is submitted that the annual audit has been conducted for the year 2015-16 from 14.3.2016 to 22.03.2016. The Audit Party raised out a para of excess payment made to agencies for Rs. 495674/- for the work of improvement of road Atela to Dudiwala (RD 0.00 to 11.00)(Road ID 2401) and special repair of Satnail Badhra Jui Road Km 7.00 to 26.00 (MDR 125) (Road ID 2389) vide para No.1, Part-II (B) (Photocopy attached.) The same amount has been recovered from the contractual agencies vide TE. No.2 of 11/2016 (photocopy attached).

Reply submitted by SE, Rohtak Circle:

1. Construction of 4-Laning of NH-10 from Km. 102.800 to 108.600 in Meham Town:

In reply of this para that the price adjusted for bitumen was payable to agency in accordance to clause 26 of the contract data. Copy of this relevant clause is being attached as page-I for kind perusal. Clause 26(E) applicable in this case. As a

matter of facts lesser amount of price adjustment of bitumen out of the following is payable to the agency as per the contract agreement.

- i. Based on difference of prevailing rates of I.O.C. Refinaery at Panipat at the time of tender and that of at the time of purchase.
- ii. Based on difference of prevailing rates of source from which bitumen was purchased at the time of tender and that of at the time of purchase.

A.G Party has taken thee online rates of IOCL, Bombay and actual invoice of HPCL. Bombay at that time base rate of HPCL, Bombay was not produced by the agency and online rate of HPCL, Bombay are not available. Now the agency has produced the actual invoice daed 31.08.2013 of HPCL, Bombay i.e date of bids was 16.8.2013. Now the comparison of base rate of HPCL, Bombay and rates in actual invoice of HPCL, Bombay and base rate of IOCL, Bombay and actual purchase date online rates of IOCL, Bombay and base rates of IOCL, Panipat and actual online rates of IOCL, Panipat are prepared and attached for ready reference from the comparision, the amount of Rs. 737445/- is of HPCL., Bombay

An amount f Rs. 714680/- is of IOCL, Bombay

An amount of Rs. 1013234/- is of IOCL, Panipat.

And out of which an amount of Rs. 714680/- has been paid to the agency in the final bill in which 286.15 MT bitumen has been taken into account.

2. Construction of 4 lanning of NH-71A from Km 6.790 to 8.290 in Rohtak Town:

In reply of this para the price adjustment for bitumen was payable to agency in accordance to clause 26 of the contract data. Copy of this relevant clause is being attached as page-15 for kind perusal. Clause 26(E) us applicable in this case. A.G Party has did not work out the amount of price adjustment payable to firm un accordance to the relevant provision of the contract agreement.

As a matter of facts lesser amount of price adjustment of bitumen out of the following is payable to us as per contract agreement.

- i. Based on difference of prevailing rates I.O.C. refinery at Panipat at the time of tender and that at the time of purchase.
- ii. Based on difference of prevailing rates of source from which bitumen was purchased at the time of tender and that of at the time of purchase.

Comparison of HPCL/BPCL Bombay IOCL, Bombay and IOCL, Panipat have been prepared and amount of Rs. 1229232/- HPCL/BPCL , Bombay amount Rs. 1157509/- IOCL, Bombay.

Amount Rs. 1194391/- IOCL Panipat.

But the price escalation has been paid Rs. 1026373/- for 252.19 MT which is in lower side and no excess payment has been made to the agency.

Hence the para please be dropped.

The Committee has observed that in part (i) of this para, it does not seem to be the bona-fide mistake, rather it is an intentional, knowingly and purposely mischief to make excess payment to the agencies and department has taken necessary action to recover the excess payment only after the audit has pointed out the same. The Committee has, therefore, desired that responsibility of the erring officer/official be fixed in the matter and action taken report be submitted to the Committee within a period of two months.

So far as the part (ii) of the para under consideration is concerned, the Committee has desired that facts of this part be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

[49] **3.14 Unfruitful expenditure on incomplete work:**

Award of work to the agency on the basis of a single tender coupled with delayed action to enforce terms of the agreement for continuous delay on the part of the contractor in execution of the work ultimately resulted in unfruitful expenditure of Rs.1.02 crore. The work which was scheduled to be completed in September 2013 was lying abandoned since July 2014. Further, undue financial benefit of Rs.18.20 lakh was also extended to the agency by not levying the penalty as per agreement.

As the PWD code, delay in completion of a contract beyond the time schedule may be caused by the employer or contractor or third party or force majeure. The consequences of delay are extension of time or imposition of liquidated damages or determination/termination of the contract.

The State Government accorded administrative approval (January 2012) for construction of "Workshop Block under SC/ST scheme at Industrial Training Institute (ITI) at village Pali in Faridabad District at a cost of Rs.3.01 crore". Open tenders were invited in July 2012 and only single bid was received. Subsequently, the tender of the work was recalled in August 2012 but no bids were received. The Superintending Engineer, Gurugram Circle, Public Works (B&R) Department (SE) and Executive Engineer, Provincial Division, Faridabad decided (October 2012) to open the tender received earlier in public interest to avoid delay. The work was subsequently allotted (November 2012) to the contractor by the SE (the employer) for Rs.2.56 crore to be completed within nine months i.e. by September 2013.

Scrutiny of records of the Executive Engineer, Provincial Division, Faridabad (EE) showed that the progress of work was slow from the very beginning despite issuing four reminders during April-June 2014. As on July 2014, 40 *per cent* of the work had been completed and Rs.93.46 lakh was paid to the agency. Thereafter, no work was executed (July 2014). The agreement stipulated that the contractor shall pay liquidated damages to the employer at the rate of 1/500 of the initial contract price for each day of delay in completion from the stipulated completion time subject to maximum 10 *per cent* of the contract price. An amount of Rs.7.40 lakh was recovered up to October 2016 against the required penalty of Rs.25.60 lakh (10 *per cent* of the contract price) and remaining amount of Rs.18.20 lakh was yet to be recovered (November 2016).

Further, the agreement also provided that the employer or the contractor may terminate the contract if the other party causes a fundamental breach of the contract viz. the contractor stops the work for 20 days or when the contractor has delayed the completion of work by 30 days. Audit further noticed that the Executive Engineer had after a long gap of nearly one and half years requested (December 2015 and May 2016) the SE to terminate the agreement which was finally done in June 2016. Total expenditure of Rs.1.02 crore has been incurred on the work which proved unfruitful due to non-completion of the work.

The Department stated (September 2016) that the work has been terminated and a committee has also been constituted to measure the work done by the agency. The balance work will be allotted after calling tenders at the earliest.

Audit observed that opening of the earlier received single tender and award of work to the agency coupled with delayed action to enforce terms of the agreement for continuous delay on the part of the contractor in execution of the work ultimately resulted in unfruitful expenditure of Rs.1.02 crore. The work which was scheduled to be completed in September 2013 was lying abandoned since July, 2014. Further, undue financial benefit of Rs.18.20 lakh was also extended to the agency by not levying the penalty as per agreement.

The department in its written reply stated as under:-

The work of construction of workshop block under SC/ST scheme at ITI Pali in District Faridabad was allotted to M/s Yash Construction Co. House No – 1334, 1st Floor Sector – 3 Ballabgarh vide S.E Gurgaon letter No – 16200/B dated 20.11.2012 for Rs. 25605987/- with a time limit of 9 months. The agency started the work with a slow speed due to his own financial hardship. The agency completed approx 40% work and left the work in complete inspite of following letters: -

1. SDE, PSD-3, Faridabad memo No. 729 dated 22.04.2013.
2. This office memo No. 4066 dated 02.05.2013.
3. This office memo No. 3522 dated 30.08.2013.
4. This office memo No. 1747 dated 16/04/2014.
5. SDE, PSD-3, Faridabad memo No. 671 dated 19/05/2014.
6. This office memo No. 2541 dated 20/05/2014.
7. SDE, PSD-3, Faridabad memo No. 895 dated 20/06/2014.
8. This office memo No. 3128 dated 30.06.2014.
9. SDE, PSD-3, Faridabad memo No. 1516 dated 17/09/2014.
10. SDE, PSD-3, Faridabad memo No. 1582 dated 22/10/2014.

As regards undue financial benefit of Rs.18.20 lacs due to non levying the penalty it is intimated that in the interest of completing the work the then Executive Engineer decided to recover/ withheld 10% of bill amount on account of Liquidated Damage from each bill, and accordingly Rs.1.31 lacs withheld vide Vr.

No - 15 dated 11.07.2014. Afterwards bank guarantee security as per detailed given below was also adjusted against 10% liquidated damage charges.

1.	Performance security in the shape of Bank Guarantee of ITI Pali valid upto 25.10.201	Rs.1280299/-
2.	Security of ITI Pal	Rs.609174/-
3.	Security of ITI Fathepur Billoch	Rs.539091 /-
Total		Rs 2020387/-

This amount will be adjusted/recovered against Liquidated Damages in the Monthly Account of 10/2016.

The work was terminated by Superintending Engineer, Gurgaon Circle, PWD B&R Br. Gurgaon vide his office letter No – 90346-48/B dated 27.06.2016. Thereafter, the contractual agency i.e. M/s Yash Construction was requested to revoke the termination of the Contract vide letter dated 22.03.2017. The Deptt had revoked the work in favour of agency vide H.O. Chd. Letter No. 199162 dated 13.06.2017 and instruct the agency to complete the work at the earliest. The work has been re-started & is in progress and will be completed shortly.

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

The Committee has desired that the senior/concerned officers of the department be directed to accompany Shri Nagender Bhadana, MLA, a Member of the Committee to visit the site to inspect progress of the work as to whether the work is going on or not.

PUBLIC HEALTH ENGINEERING DEPARTMENT

[50] **3.16 Unfruitful expenditure:**

Non-adherence to the prescribed checks led to pilferage of iron pipes and non-recovery of Rs.1.19 crore on account of the pilfered material:

As per the PWD (Buildings and Roads) Manual, the sectional in charge of the work i.e. Junior Engineer is required to maintain accounts of all the stock and Tools and Plant in his charge, their receipts and issue, register of Material at Site and ensure that no damage takes place to the Government property in his charge. He is also required to keep a vigilant control over expenditure and report the progress of work to his Sub-Divisional Officer either daily or periodically as may be ordered. The Haryana PWD Code also provides for blacklisting of an agency if found guilty of malpractices such as pilfering or unauthorized use or disposal of Government material issued for specific works.

In order to address the problem of shortage of drinking water and to make raw water arrangements, the Public Health Engineering Division, Charkhi Dadri allotted five works of rural water supply to contractors at a cost of Rs. 2.02 crore during September 2012 to December 2013 and the pipes were to be supplied by the Department. The works were scheduled to be completed between October 2012 and March 2015. Total estimated cost of the works was Rs.16.07 crore including the cost of material.

Scrutiny of records showed that 68 *per cent* ductile iron pipes were issued (December 2012 to October 2014) in advance of requirement to the respective contractors/agencies of the above schemes. The contractors/agencies did not adhere to the time schedule for completion of works and left the works incomplete. The Department levied compensation (July 2014 to March 2015) of Rs.20.16 lakh as per the contract agreements and also withdrew the work from the contractors/ agencies. An expenditure of Rs.8.57 crore had been incurred on these works (June 2016).

While making final measurement for preparing final bills of these works to get the balance work executed at the risk and cost of the agencies, it was noticed that DI pipes of various sizes issued to these works amounting to Rs. one crore (recoverable amount of double of issue rate of material and storage charges at the rate of 3 *per cent* as per contract agreement amounting to Rs.2.03 crore) were missing/ pilfered from the site of the works.

The cost of DI pipes with penal rates (recovery at the double of issue rate of material and storage charges at the rate of 3 *per cent* as per contract agreement) amounting to Rs.1.54 crore had been placed in Miscellaneous Public Works Advances of the contractors. However, amount of Rs.0.35 crore has been recovered/ adjusted from the running bills/security of the defaulting agencies.

The Department stated (December 2016) that an amount of Rs.1.19 crore has been placed in Miscellaneous Public Works Advances against the contractor concerned and balance amount has been recovered. However, the fact remains that amount of Rs.1.19 crore has not yet been actually recovered.

The department in its written reply stated as under:-

- 1) **Name of scheme:** Water supply scheme at **village Ramalwas**
Name of Sub Division: PHE Sub Division Badhra
Name of Contractor who miss appropriated: The Chappar Co- op L/C Society.
Cost of various sizes misappropriated: Rs.48.98 lakh

The work of laying of pipeline was allotted to the Chappar Co- op L/ C Society vide this office memo No. 15229 dt 18-09-2012 costing Rs.7,94,826/-. As the agency did not start the work, action under Clause- 3 (C) was initiated vide EE, PHED, Charkhi Dadri memo No. 9273 dated 25.05.2015 and work has been re-allotted to Sh. Devender Dudhwa, Contractor costing Rs.6,72,654/- vide EE, PHED, Charkhi Dadri memo No. 8011-13 dated 23-06-2017. The work has not been started by the agency till date on the pretext that the market rates has been increased and has refused to execute the work on the rates quoted earlier. Necessary action as per the clause of the agreement shall be initiated against him. However, it is submitted that missing pipes have been returned back by the agency and taken on Bin card No. 7210 (R/Stock Dadri) so no recovery of misappropriation of DI pipes is balance to be made from agency. Scheme is already functional and only laying of internal distribution of village Ramalwas is pending which will be executed on risk and cost of the defaulting agency.

- 2) **Name of scheme:** Providing Raw water arrangement to 5 villages schemes of Chandeni, Jawa, Beejna, Badhwana & Jhojju- Kalan
Name of Sub Division: PHE Sub Division No. 1 Charkhi Dadri
Name of Contractor who miss appropriated: Sh. Virender Singh, Contractor Bamla
Cost of various sizes misappropriated: Rs.105.11 lakh

The work of Prov. Raw water arrangement for water works Chandeni, Jawa, Beejna, Badhwana and Jhojhu- Kalan was allotted to Sh. Virender Singh Bamla, Contractor vide EE, PHED, Charkhi Dadri memo No. 14939-43 dated 08.10.2013 costing Rs.65,77,105/-. The date of start of work was 10.10.2013. The time limit to complete this work was 9 months. The work was started by the agency but did not complete the work. It was noticed that the following quantity of DI pipes have not been laid & also not available at site.

- (i) 200mm i/d DI pipe = 1351 mtr
(ii) 300 mm i/d DI pipe = 1233 mtr

Sub Divisional Engineer, Public Health Engg. Sub Division No. 1, Ch. Dadri immediately reported the matter to the Police Authorities as well as Higher Authorities & FIR was lodged vide FIR No. 0520 dated 08-10-2015 with S.H.O, Police Station, Sadar Ch. Dadri (copy enclosed for reference).

Now, the matter is sub judice & is in the court of Additional District & Sessions Judge, Ch. Dadri. Next date of hearing fixed on 19.07.2018. The huge quantity of

DI pipes were issued to the agency vide indent No. 03/314/307 by Sh. Hiteshwar Dev, JE and Sh. J.S. Dhanda, SDE in-charge of the work. They did not follow the rules in issuing the material as well as not maintained the Store, MAS for the consumption of material issued for this work. Action under rule-7 of the employees conduct rule were initiated against these employees & report was sent to Higher Authorities. The services of both of these employees were placed under suspension by the Higher Authorities. The enquiry has been completed and the report has been submitted by enquiry officer. The necessary comments on the representation of Sh. J.S. Dhanda, SDE, (U/ S) by the then Executive Engineer sent to Superintending Engineer, Public Health Engineering Circle Bhiwani. The cost of DI pipes has been placed in the misc. advance of Sh. Virender Singh Bamla, Contractor at penal rates. Total amount/ recovery works out to Rs. 105.11 lacs. The recovery is pending. Clause- II of the contract agreement has been imposed upon the contractor vide EE, PHED, Ch. Dadri memo No. 3816-19 dated 24-03-2015 and Clause- 3 (c) has been imposed vide EE, PHED, Ch. Dadri memo No. 8954-57 dated 22-06-2015.

Now, the DNIT at the risk & cost of the agency has been approved, tender called vide EE, PHED, Ch. Dadri memo No. 11969-12027 dated 06-07-2016 and opened on 10-08-2016 and were sent to SE PHE Circle, Bhiwani to get approval of allotment from the competent authority vide EE, PHED, Ch. Dadri memo No. 14432 dated 17-08-2016. The work has been deferred, on account of the fact that as per the agreement raw water was to be lifted from W/W Bijna, but, due to dispute created by the villagers the same could not be constructed at W/W Bijna, the same was constructed at canal (Satnali Feeder) due to which approximate 1.5 KM of rising main increased. Technical parameters are also changed such as length of pipeline, sizes of pipeline, alignment, specifications of motor & pumps.

However, since the matter is prejudice in the court, further action will be taken after decision from the Hon'ble Court.

3) Name of schemwe: Providing Raw water arrangement to **5 nos. villages** schemes of **Adampur, Makrana, Dudhwa, Datoli and Changrod.**

Name of Sub Diviison: PHE Sub Division NO. 1 Charkhi Dadri

Name of Contractor who miss appropriated: Sh. Virender Singh, Contractor Bamla.

Cost of various sizes misappropriated: Rs.23.37 lakh

The work of prov. Raw Water arrangement for w/w Changrod, Adampur, Dudhwa, Datoli and Makrana was allotted to Sh. Virender Singh Bamla, Contractor vide EE, PHED, Ch. Dadri memo No. 14920 dated 08-10-2013 costing Rs.43,45,940/-. The date of start of work was 10-10-2013 with a time limit for completion of the work of 3 months. The contractor did not complete the work within the time limit, action under Clause- II of the contract agreement has been imposed upon the contractor vide EE, PHED, Ch. Dadri memo No. 3803-06 dated 24-03-2015. Action under Clause- 3 (C) has been imposed against the contractor vide EE, PHED, Ch. Dadri memo No. 8985- 89 dated 23.06.2015 The cost of DI pipes has

been placed in the misc advance of Sh. Virender Singh Bamla, Contractor at penal rates, the total amount/ recovery works out to Rs.23.37 lacs.

It was noticed that the following quantity of DI pipes have not been laid & also not available at site.

- i) 250 mm i/d DI pipe = 129.50 mtr
- ii) 300 mm i/d DI pipe = 134.50 mtr
- iii) 350 mm i/d DI pipe = 162 mtr

The FIR was lodged vide FIR No. 0520 dated 08-10-2015 with S.H.O, Police Station, Sadar Ch. Dadri. Now the matter is sub judice & is in the court of Additional District & Sessions Judge, Ch. Dadri. Next date of hearing fixed on 19.07.2018. The recovery amounting to Rs.10.89 lacs against Rs.23.37 lacs has already been done from the contractor. The tender to execute the balance scope of work, at the risk & cost of the agency were opened on 10-08-2016, but, same were deferred due to non availability of space of inlet channel from canal to **W/W Changrod.**

- 4) **Name of scheme:** Aug. Water supply scheme **Kari Dharni**
Name of Sub Division: PHE Sub Division No. 1 Charkhi Dadri
Name of Contractor who miss appropriated: Sh. Virender Singh,
 Contractor Bamla.
Cost of various sizes misappropriated: Rs.16.32 lakh

The work Aug w/s scheme **Kari Dharni** was allotted to sh. Virender Bamla, Contractor vide EE, PHED, Ch. Dadri memo No. 15796-99 dated 25-10-2013 costing Rs.46,94,982/-. The date of start of work was 05-11-2013 & time limit to complete the work was 9 months.

The material was issued to the agency & it was reported by the Sub Divisional Engineer, Public Health Engg. Sub Divisional, Badhra that DI pipes of the following description:-

- (i) 100 mm i/d = 734 mtr
- (ii) 150 mm i/d = 305.77 mtr

are missing from site & the agency was not reporting about the whereabouts of the DI pipes. Accordingly, the cost of DI pipes was worked out on penal rates and was placed in the Misc. advance of Sh. Virender Singh Bamla, Contractor which was Rs.16.32 Lacs. The complete recovery of DI pipes in this respect amounting to Rs. 16.32 lacs has already been made against the work "**Kari Dharni**:- Aug. water supply scheme and other executed works by the agency under this office. (Details attached).

The agency did not complete the work and the action under Clause- 3 (C) was initiated vide EE, PHED, Ch. Dadri memo No. 16859-62 dated 04-11.2015.

As scheme is already functional – only laying of distribution system is pending which will be executed on risk and cost of defaulting agency.

As the loss to the govt. exchequer has already been recovered from the agency, so the sub para may please be dropped.

5) Name of scheme: Up-gradation of water supply scheme **Village Chhpar.**

Name of Sub Division: PHE Sub Division NO. 1 Charkhi Dadri

Name of Contractor who miss appropriated: Sh. Virender Singh,
Contractor Bamla

Cost of various sizes misappropriated: Rs. 9.22 lakh

The work of renovation and up- gradation of water supply scheme Chhpar, District Bhiwani was allotted to Sh. Virender Singh Bamla, Contractor vide this office memo No. 18892 dated 27-12-2013 costing Rs.37,42,534/- the date of start of work was 31-12-2013 & the time limit to complete the work was 6 months. During the execution of work it was reported by the Sub Divisional Engineer, Public Health Engineering Sub Division No. 1, Ch. Dadri that the DI pipes of 100 mm i/d = 705.50 mtrs. are missing from site & even after repeated directions the agency is not intimating the whereabouts of pipes. Accordingly, the cost of DI pipes was worked out on penal rates and was placed in the Miscellaneous advance of Sh. Virender Singh Bamla, Contractor, costing Rs.9,22,314/- on penal rates. The action under Clause- II of the contract agreement has been imposed upon the agency vide EE, PHED, Ch. Dadri memo No. 14306-09 dated 01-09-2014 and Clause- 3 (C) vide EE, PHED, Ch. Dadri memo No. 827-28 dated 21-01-2016. The recovery of DI pipes in this respect amounting to Rs.8.11 lacs has already been made against the work "Chhpar- up- gradation of water supply scheme" and others executed works by the agency (detail of which is enclosed herewith). The final bill already submitted by the technical committee will be rechecked and finalized by 30.06.2018.

Scheme is already functional – only laying of balance distribution system is pending which will be executed on risk and cost of the defaulting agency.

It is submitted that necessary preventive actions have already been initiated by the department in this case as such it is requested that this sub para may kindly be dropped.

The Committee has desired that firstly, the agency be blacklisted at the earliest and the decision of blacklisting the agency be circulated to all Engineering Departments in the State; and secondly, the charge sheet against the delinquent SDO and JE be concluded within three months under intimation of the Committee.

[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 105 cases of misappropriation and defalcation involving Government money amounting to Rs.1.33 crore on which final action was pending as on June 2016. 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	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	2 (1.12)	3 (1.41)	14 (6.80)
3	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4	Forest	-	-	-	4 (6.70)	2 (0.71)	6 (1.11)	12 (8.52)
5	Medical	-	-	3 (2.18)	-	3 (13.42)	-	6 (15.60)
6	Technical Education	-	-	4 (16.94)	-	-	1 (0.02)	5 (16.96)
7	Revenue	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
9	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
10	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
11	Development & Panchayats	-	1 (0.00)	-	-	-	-	1 (0.00)
12	Public Health	4 (3.97)	3 (16.11)	-	-	-	-	7 (20.08)
13	Irrigation	2 (0.00)	11 (6.09)	9 (2.16)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		12 (31.32)	18 (27.35)	24 (43.44)	11 (10.61)	14 (15.50)	26 (5.21)	105 (133.43)

Say Rs.1.33 crore

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

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

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	12	31.32	Cases pending as of June 2015	120	150.26
5 – 10	18	27.35			
10 – 15	24	43.44	Cases added during the year	3	7.25
15 – 20	11	10.61			
20 – 25	14	15.50			
25 and above	26	5.21	Cases if losses written off during the year	18	24.08
Total	105	133.43	Total pending cases as of June, 2016	105	133.43

Reasons for pendency of cases are listed in **Table 3.4.**

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

Reasons for the delay / outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaiting department and criminal investigation	4	9.61
ii)	Departmental action initiated but not finalised	58	53.39
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	6	2.27
iv)	Awaiting orders for recovery or write off	32	44.80
v)	Pending in the courts of law	5	23.36
Total		105	133.43

Out of the total loss cases, 63 percent cases related to theft of Government money/store. Further, in respect of 55 percent cases of losses, departmental action had not been finalized and 30 percent cases were outstanding for want of orders of the competent authority for recovery or write off losses. It was further noticed that out of 105 cases of losses due to theft/misappropriation, 93 cases were more than 5 years old, including 26 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 led to non-accountability of the officers/officials at fault.

The department in its written reply stated as under:-

As per report of CAG of India for the year ending 31.03.2016 there were 07 Cases of misappropriation, defalcations etc. involving a sum of Rs.20.08 lac relates to Public Health Engineering Department. The upto date position of cases is as under:-

Sr. No.	Description	No. of Cases	Para No.
1.	Total	7	
2.	Dropped	5	2, 3, 4 (i), (ii), 6,7
	Pending	2	1, 5

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
1	No.1 Bhiwani	2008-09	8.00	Theft of five big heavy electrical motor / GI Pipes and other material from water works Nimriwali.	<p>It is intimated that a technical Joint Committee was constituted of Sh. Ashish Sehgal SDE, PHE Sub Division No.3 Bhiwani and Sh. Jagbeer Deshwal JE and Sh. Mahender Singh JE of PHE Sub Divn. Loharu for on the spot enquiry in the matter. It was concluded by the technical committee that Sh. Kuldeep Singh WPO-II posted at the Water Works Neemriwali in the year 2008-09 was found personally responsible for causing the loss to the state exchequer amounting to Rs.1.37 lac instead of erroneously calculated amount of Rs.8.00 lac by the AG party during the inspection.</p> <p>Hence accordingly Sh. Kuldeep Singh WPO-II has been charge sheeted under rule (7) for the above said lapse on his part in this matter.</p> <p>The committee has desired in the meeting held dated on 18.5.2016 to submit the action taken report within one month.</p> <p>In this regard, it is intimated that the enquiry report from SE (Vig.) had been received, wherein, the responsibility had been fixed of the following officers/officials:-</p> <p>There was no evidence on record to prove that Sh. Kuldeep Singh WPO-II was responsible for the theft of</p> <p>is intimated that Sh. Vijay Pal J.E was charge-sheeted under rule -7 vide this office memo No 42817-PHE/DM-2, dated 12/05/ 2016 and Sh. Dalip Singh Sheorn SDE (Now EE.) has been charge-sheeted under rule-7 vide Govt. No 4/44/2016-1PH dated 14/09/2016.</p> <p>Further, it is also intimated that the Govt. vide letter No 4/44/2016-1PH dated 25/01/2017 has appoint to Sh. R.P. Bajaj, Distt. & Sessions Judge (Retired) as a Inquiry Officer in the said case. Further, it is intimated that the enquiry assigned to Sh. R.P. Bajaj, Distt. & Sessions Judge (Retd.) in the charge-sheets against S/Sh. Dalip Singh Sheoran, Sub Divisional Engineer (Now Executive Engineer) and Sh. Vijay Pal , Junior Engineer have been received. A show cause notice alongwith enquiry report has been issued to Sh. Vijay Pal, Junior Engineer vide this office memo No 53755-PHE/DM-1 dated 13/06/2017. The enquiry report of Sh. Dalip Singh Sheoran, Sub Divisional Engineer (Now</p>	<p>The para was discussed in the PAC meeting was held on 25/10/2016 & 30.01.2018.</p> <p>The Para was not dropped by the PAC.</p>

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
					Executive Engineer) were sent to SE Bhiwani vide this office memo No 69184-PHE/DM-1 dated 28/07/ 2017 for his comments as desired by Government. The Superintending Engineer, Public Health Engineering Circle, Bhiwani vide his memo No 1650 dated 12.02.2018 sent his comments which were submitted to Govt. for taking further necessary action vide this office memo No 17552-PHE/DM-1 dated 27.02.2018. The Government has also granted personal hearing to Sh. Dalip Singh Sheoran and Sh. Vijay Pal, Junior Engineer on 28.03.2018 and all the members of technical committee in case of water works, Nimariwali, Distt. Bhiwani on dated 11.04.2018. The decision of Govt. is awaited.	
2	Tosham	2009-10	-	Theft of computers printer, CPU & UPS's	The para was dropped by the PAC in the meeting held on 11-08-2015.	
3.	No1 Narnaul	2011-12	2.36	Theft of motor at water works Nangal Durg.	The para was dropped by the PAC in the meeting held on 18-05-2016.	
4	No.1 Jhajjar	2012-13	0.00	Theft of Motor at Water works Khatiwas	The para was dropped by the PAC in the meeting held on 25-10-2016.	The para was dropped by the PAC in the meeting held on 25.10.2016.
5	Public Health Engineering Division No 2 Gohana	2015-16	161000/-	Theft of Motor of Rabhra water Pump house and Electric Motor from Bilbilan Busting Station amounting Rs. 16100/-	Two No. motors of 25 HP capacity each were stolen on 03.01.2014 by unknown persons from the water works at Vill Bilbilan. The complaint of which was lodged with the Police Station Sadar Thana Gohana on 04.01.2014 by the officials of PHED and reminder was issued on 22.12.2016. Similarly one motor was stolen from water works at Vill. Rabhra & accordingly the complaint was lodged on 13.04.2014 with police station sadar thana Gohana. But the police deptt. unable to find the thieves & intimated that in future if any material will be found that will be reported to the deptt. As no chowkidar was engaged on the night of theft in the both water works due to non availability of chowkidars. Therefore the carelessness of the employees/culprit can be established. So this para may be dropped.	

Sr. No.	Name of Division	Period	Amount	Brief	Action taken by the Department	Latest position
6	-do-	2009-10	(i) 4.66	Loss to Govt. on account of Theft	The para was dropped by the PAC in the meeting held on 18-05-2016.	The para was dropped by the PAC in the meeting held on 18-05-2016.
	-do-	2009-10	ii) 3.45	Loss to Govt. on account of theft of store.	The para was dropped by the PAC in the meeting held on 11-08-2015.	The para was dropped by the PAC meeting held on 11/08/2015.
7.	No.2 Palwal	2012-13		Loss of MB No.391/ 3611	The para was dropped by the PAC in the meeting held on 25-10-2016.	The para was dropped by the PAC in the meeting held on 25-10-2016.
		Total	20.08			

The Committee has desired that the charge sheet pending against Shri Dalip Singh Sheoran, SDE and Shri Vijay Pal, JE be concluded within three months under intimation of the Committee.

SCIENCE AND TECHNOLOGY DEPARTMENT

[52] 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 9,024 UCs due for submission in respect of grants and loans aggregating Rs.14,062.92 crore, 1,313 UCs for an aggregate amount of Rs.6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31st March 2016 is given in **Appendix 3.1**.

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31st March 2016

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	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2.	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3.	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4.	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5.	Non Conventional Source of Energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6.	Social Security and Welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7.	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
8.	Sports and Youth Services (2204)	2014-15	349	61.91	349	61.91	292	52.77	57	9.14
9.	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10.	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83
		2012-13	401	961.89	261	572.04	75	114.37	186	457.67
		2013-14	410	1353.50	334	929.64	119	141.26	215	788.38
		2014-15	4036	1525.02	4036	1525.02	3666	306.76	370	1218.26

11.	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34
12.	Urban Development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13.	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14.	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15.	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16.	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17.	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88
18.	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19.	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

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	5,783	4,989.46	617	2,556.42
2	2 - 4	2,567	7,925.14	670	3,560.04
3	5 - 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 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:-

As per PAG letter No.DC. 2/13-14/UCs/3425/1545, dated 12.09.2016, 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:-

Principal Secretary 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 along with actual outcomes of each project financed under the DIF scheme before October 31, 2016 positively, failing which the matter will be brought to the notice of the Chief Secretary for appropriate action.

After the approval of Hon'ble Minister Science and Technology Department, Special Secretary Science and Technology Department had issued letters to all Deputy Commissioners on 13.01.2017 vide which they were intimated that the matter regarding unutilized amount under the scheme DIF is pending before the PAC of the Haryana Vidhan Sabha. They were directed to return the unspent amount alongwith upto date interest earned on the grant under the scheme DIF through RTGS/NEFT within 15 days under intimation to this office.

After taking the approval of Hon'ble Minister, Science and Technology Department and Hon'ble C.M. Haryana, Special Secretary Science and Technology Department had written to all Head of Departments/Boards & Corporations in the State of Haryana, all Deputy Commissioners in the State of Haryana and all Vice Chancellors of the State Universities on 15.02.2017 with a request to submit innovative project proposal upto Rs. 10.00 crores in the prescribed format to this office latest by 31.03.2017. In response to this office letter dated 13.01.2017 district Kurukshetra has refunded an amount of Rs.75,25,234/- through RTGS in the account of HSCST on dated 03.02.2017. 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 & 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, 2nd 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 along with up to date interest earned on the grant to this office without any further delay on 17.03.2017. A reminder has also been issued to district Kurukshetra to submit the statement of accounts duly signed by DC and AO on 17.03.2017. Further five districts i.e. Gurugram, Bhiwani, Palwal, Mewat at Nuh and Faridabad have refunded an amount of Rs. 79,42,783/-, Rs. 50,00,000/-, Rs. 56,41,712/-, Rs. 22,49,919/- and Rs. 16,49,666/- through RTGS in the accounts of HSCST on 20.03.2017, 22.03.2017, 24.03.2017, 31.03.2017 and 31.03.2017 respectively.

Ten more districts i.e. Faridabad, Panchkula, Fatehabad, Jhajjar, Rohtak, Kaithal, Mahendergarh at Narnaul, Karnal, Sirsa and Hisar have refunded an amount of Rs.19,511/-, Rs.4,67,627, Rs.49,67,829/- , Rs.59,94,434.54/-, Rs.50,99,269/-, Rs.74,21,878/-, Rs.384093/-, Rs.25,48,362/-, Rs.66,43,780/- and Rs.74,09,178/- through RTGS in the account of HSCST on 31.03.2017, 31.03.217, 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 to 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&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.

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.50,00,000/- through RTGS in the accounts of HSCST on 17.08.2017, 09.10.2017, 13.10.2017 and 25.10.2017 respectively. Only one UC amounting to Rs. 1050.00 lacs is pending for the financial year 2013-14 instead of Rs.1270.00 lacs as shown in the Appendix 3.1 as on 31st March, 2015. Pilfer

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 (DIF) grant in the receipt head of the Department which is under process. Accordingly, eight more districts i.e. Ambala, Karnal, Mahendergarh at Narnaul, 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 30.03.2018 (**Annexure-I**). An amount of Rs.74,28,000/- has already been refunded in the State Government account on dated 27.10.2016 (Annexure-IV).

All utilization certificates of the grants received in the department for the year 2014-15 have been submitted to Accountant General, therefore no pending utilization certificate i.e. of Rs. 1.88 crores is lying against the S&T Department.

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

TOWN AND COUNTRY PLANNING DEPARTMENT

(Haryana Urban Development Authority)

[53] **3.18 Non-recovery of unearned increase in value of land and annual ground rent:**

Leasing out of land without assessing the unearned increase in value of land by the Haryana Urban Development Authority led to non-recovery of Rs.417 crore. In addition, ground rent of Rs.10.77 crore including interest also remained unrecovered:

Regulation 6 of the Haryana Urban Development (Disposal of Land and Buildings) Regulations, 1978, stipulates that in the case of sale or lease of land by auction, the price/premium to be charged shall be such reserve price/premium as may be determined after taking into consideration various factors as indicated in sub regulation (1) of Regulation 4 or any higher amount determined as a result of bidding in open auction. Regulation 4 (1) prescribes that the tentative price/premium for the disposal of land or building by the Authority may be such as may be determined by the Authority taking into consideration the cost of land, estimated cost of development, cost of building and other indirect charges as may be determined by the Authority from time to time. Regulation 9 adds that, in the case of transfer of land/building disposed of on leasehold basis, 50 *per cent* of unearned increase in the value of land i.e. the difference between the premium and market value of land at the time of transfer shall be paid to the Authority before registering such sale or transfer.

Scrutiny of records of the Chief Town Planner, Haryana Urban Development Authority (HUDA), Panchkula, brought out that a Committee was constituted (July 2009) under the chairmanship of Chief Administrator, HUDA to examine the modalities for inviting technical and financial bids for establishment of an Amusement Park in City Centre, Gurugram. The Committee recommended (July 2009) leasing out the property for a period of 33 years with the condition that the lessee will pay the ground rent every year. The Committee, on the basis of land cost reported by the Land Acquisition Officer (LAO), Gurugram, also recommended a bid premium of Rs.106 crore for 58 acres of land (25 acres in Sector 29 and 33 acres in Sector 52A Gurugram). Thereafter, Requests for Proposals were invited through newspapers in August 2009.

Subsequently, it came to notice in September 2009 that 16 acres out of the 33 acres of land earmarked for the amusement park in Sector 52A was under litigation. Accordingly, a corrigendum was issued in newspapers (October 2009) for the 42 acres of clear land. The eligibility criteria set in the Request for Proposal for the individual/firm/company (bidder) was that (i) the bidder should have minimum experience of 10 years in setting up and operating at least one amusement park in India, (ii) the net worth of the bidder should not be less than Rs.50 crore as on 31 March 2009, (iii) the bidder should have the capacity to invest at least Rs.100crore in the project within one year, (iv) the bidders should have an aggregate turnover of at least Rs.50 crore from amusement parks in the last five years i.e. up to 2009 as

per audited Balance Sheet, and, (v) international tie ups with companies which are world class in their respective areas.

In response, two firms submitted their technical and financial bids. The technical bid of one firm was rejected as it did not qualify the eligibility criteria of condition numbers (i) and (iv) supra. The remaining bidder quoted a rate of Rs.92 crore against fixed reserve price of Rs.91 crore which was enhanced (May 2010) to Rs.94.50 crore after negotiations. Letter of Award was issued in July 2010 and lease agreement was executed on 14 June 2011.

Audit observed the following:

- (a) The Authority did not apply provisions of Regulation 9 ibid which stipulated deposit of 50 *per cent* of the unearned increase in the value of land with the Authority. The market value of land on the basis of prevalent collector rates of commercial plots worked out to Rs.928.80 crore and 50 *per cent* of the unearned increase is Rs.417.15 crore. The amount of Rs.417.15 crore was neither demanded nor deposited by the Firm.
- (b) As per the lease agreement, the lessee was required to implement the project within 24 months from the effective date of lease agreement (June 2011) and annual ground rent was to be paid from 14 June 2013 at the rate of two and half *per cent* per annum of the premium paid by the lessee. In case of delayed payment of premium or ground rent, interest at the rate of 15 *per cent* per annum or such interest as decided by the lessor from time to time was also required to be paid by the lessee. It was noticed that annual ground rent amounting to Rs.8.07 crore for the period June 2013 to November 2016 had not been paid by the lessee. Hence, ground rent of Rs.8.07 crore and also interest of Rs.2.70 crore on the outstanding amount has also become due.

The Government stated (July 2016) that Regulation 9 of the Haryana Urban Development (Disposal of Land and Buildings) Regulations is not applicable in this case as no transfer of land/buildings disposed of on lease hold basis is involved. Only leasing rights have been given to the lessee and the land will revert back to HUDA upon completion of lease period. It added that HUDA has its own system of calculation of nodal prices/reserve prices taking into consideration land acquisition cost development cost administrative charges etc. and the bid price (premium for leasing of the land) was decided by the Committee constituted for this purpose. It added that no Collector rates have been prescribed by the Revenue Department for recreational land use and audit scrutiny has wrongly compared the lease rates of amusement park with rates of land meant for commercial purposes.

The reply was not tenable as the land was transferred on lease hold basis for a period of 33 years extendable for another 33 years and Regulation 9 is applicable on transfer of land on lease hold basis. Further, HUDA categorised land for price fixation into residential, commercial, industrial, institutional, religious and charitable and there was no separate category for recreational land. As per articles 6 and 7 of the lease agreement, lessee has sole and exclusive right to levy and collect appropriate revenue from users and to utilize the land for property development, commercial exploitation and advertisement at project site. As such, establishment of the

amusement park is clearly a commercial venture. Moreover, HUDA has itself categorized this plot as commercial property in its Plot and Property Module.

The department in its written reply stated as under:-

It is pointed out that the Land has been leased out to the successful allottee and a detailed agreement has been executed between Estate Officer-II, Gurugram and the allottee specifying terms and conditions applicable on the property.

As per Clause No.4.6 of the agreement the lessee shall pay the premium of the land amounting to `130.50 crore as well as ground rent for the period for which the land has been leased out.

Further, as per Clause No.4.8 of the lease agreement the allottee shall also pay the ground rent @ 2½% of the premium for the lease period.

Further, as per Article 18 of the agreement, upon termination of lease agreement for any reason whatsoever, HSVP shall take possession and control of the 'Theme Park' (Amusement Park) project forthwith, including all of its assets, material, construction plant, implements, stores, equipments etc. on or about the site.

As per Article 19 of the agreement, the lessee shall neither create nor permit to subsist any encumbrance over or otherwise transfer or dispose of all or any of its rights and benefits under the lease agreement to which lessee is a party except with prior consent in writing of HSVP, which consent HSVP shall be entitled to decline without assigning any reason whatsoever.

From the above provisions of the lease agreement it is very much clear that the land has been leased out to the lessee for setting up of amusement park. The land has not been transferred to the lessee permanently and the title of the land will remain with HSVP. Hence, the provision of Section 9 of the Haryana Shehri Vikas Pradhikaran (Disposal of Land and Buildings) Regulations, 1978 is not applicable in this case.

As per the report of EO-II, HSVP, Gurugram bearing endorsement No.3850 dated 22.04.2016, land measuring 42.0 acres i.e. 25.0 acres in Ssector-29 and 17.0 acres in Sector-52A, Gurugram was allotted to the firm on 28.01.2011. Possession certificate regarding 17.0 acres land in Sector-52A, Gurugram was issued on 03.03.2011. However, vide letter dated 01.10.2014, party was informed that kh. No.467 which is included in 17.0 acres of land allotted to the firm is part to CWP no.2161/2013, in which the Hon'ble High Court has directed to maintain status quo. Further, vide memo No.4911 dated 26.05.2016, EO-II, HSVP, Gurugram has intimated that:-

- i. Overdue praemium upto 30.04.2016 is Rs.18,45,63,485/-;
- ii. One no. instalment of premium due on 13.06.2016 of Rs.15,87,60,000/-; and
- iii. Balance rent upto 30.04.2016 of ` 5,57,25,875/- + service tax.

The facts available on the file have been narrated in the para and hence, no reply is required.

The Section 9 of Haryana Shehri Vikas Pradhikaran (Disposal of Land and Buildings) Regulations, 1978 is reproduced as under:-

“Deposit of unearned increase with the Authority-In the case of transfer of land/building disposed of on lease-hold basis, 50% of the unearned increase in the value of land, i.e., the difference between the premium and market value of the land building at the time of transfer shall be paid to the Authority before registering such sale or transfer. The market value of the property for this purpose shall be assessed by the Estate Officer or such other officers as may be authorized by the Chief Administrator. The lessee shall be entitled to produce evidence and to being heard.”

A bare reading of the above provision makes it very clear that the 50% of the unearned increase in the value of the land is payable to the Authority at the time of transfer/registrant of such sale. This provision applies either on the request of the lessee or HSVP suo motu decide to convert the lease hold sale into free hold sale and transfer the land to the lessee permanently, at that time the provision of this regulation shall be applicable. It is also clarified that the plot allotted by HSVP are categorized based as on its land use. Setting up of amusement park is recreational activity and not a commercial activity. This statement is further supported by the fact as per the approved zoning plan of amusement park site, out 42 acres of land only 2.5 acre of land can be use i.e. recreation. Hence, is not comparable to any of the commercial sites.

The entries in the PPM have been wrongly shown this property as commercial which shall be got corrected separately and shown as recreational.

The Committee has recommended that the department to re-examine the whole matter as to whether, firstly, the Haryana urban Development (Disposal of land and Buildings) Regulations, 1978 are required to be reframed or suitably amended; and secondly, the lessee has obtained the loan from the bank by mortgaging the land allotted by HUDA to the lessee, if yes, whether it is legally valid and action taken report be submitted to the Committee at the earliest possible.

WOMEN AND CHILD DEVELOPMENT DEPARTMENT

[54] **3.19.2 Occupancy in Homes and lack of awareness:**

As per scheme guidelines (July 2013), normally a room should accommodate one family consisting of mother and two children. If she has more than two children, another additional room may be given subject to availability. Scrutiny of records showed that occupancy of rooms in three Homes ranged between 60 to 67 *per cent* in Kamal, 34 to 41 *per cent* in Rohtak and 28 to 49 *per cent* in Faridabad during 2011-16 and not even a single application had been received for admission in Kasturba Sewa Sadan Faridabad during 2011-16.

It was further observed that some blocks of homes were completely or partially lying vacant (March 2016) with the result that their conditions have further deteriorated as listed below.

- In Mahila Ashram, Kamal, 31 rooms in Block C were lying vacant since 1999;
- In Mahila Ashram, Rohtak, against the capacity of 48 rooms in arrack B,E,F and H only 5 inmates were living as of 31 March 2016; and
- In Kasturba Sewa Sadan Faridabad, only 11 families were living in 12 rooms against capacity of 39 rooms. Out of 27 vacant rooms, 9 rooms were occupied as offices/stores of other Departments by the Director WCD, which was not only irregular but was also unsafe, keeping in view security of women.

The Department had not conducted any survey to identify the needy widows and destitute women in the districts. As of March 2016, total strength of occupants in all three homes was 97 and they all belonged to only 10 out of 21 districts in the State of which in six districts occupancy was ranging between one and six per district and there were no occupants from the remaining 11 districts. It indicates lack of wide publicity of the scheme.

The Director-cum-Special Secretary stated (July 2016) that due to less occupancy, rooms were lying vacant. As regards publicity and awareness, the scheme has been uploaded on the departmental website. Regarding non-conducting of survey, it was stated that to increase the occupancy, the information regarding destitute widows and helpless women will be collected through anganwadi workers.

Audit observed that the scheme was intended for the welfare of poor, helpless, illiterate and destitute women and there was no rationale in only putting the Government notifications on departmental website. More innovative strategies and methods of creating awareness were required to be evolved so that the message could be conveyed to the people requiring such help across the State.

The department in its written reply stated as under:-

Due to less occupancy the building of Kasturba Sevasadan, Faridabad has been vacated by transferring the inmates to Karnal Mahila Ashram and some of them went to their home and joined their families.

75 Bengali families were residing in Block C of Karnal Mahila Ashram since 1968 and out of them 54 families were rehabilitated by giving plots in the year

1988 by the Govt. since then Block C is lying vacant. However, the publicity is being done through news papers and also through Anganwari Workers.

As regard to the Blocks which are lying vacant in Mahila Ashram, Rohtak, a proposal for setting up of Swadhar Greh from Haryana Women Development Corporation is under consideration.

It is further submitted that the information regarding departmental scheme is given from various platforms i.e. District and Block level functions/awareness workshops/training conducted by the Field officers. However, to reach the maximum widows/destitute women a detailed survey will be conducted through Anganwari Workers.

The Committee has observed that the scheme was intended for the welfare of poor, helpless, illiterate and destitute women, but the department has not conducted any survey to identify the needy widows and destitute women in the districts. It has also been observed by the Committee that there is no rationale in only putting the Government notifications on departmental website, rather more innovative strategies and methods of creating awareness are required to be evolved so that the message could be conveyed to the people requiring such help across the State.

The Committee has, therefore, desired that the department, in consultation with the concerned departments, to evolve a detailed plan to fix the target and conduct the survey in a time bound manner and action taken report be submitted to the Committee at the earliest.

[55] **3.19.3.1 Repair and maintenance works:**

The maintenance works of building of all the three homes were being done by PWD (B&R) as deposit works. Against the deposit amount of Rs.44.01 lakh for minor repairs, Rs.30.42 lakh were spent during 2011-16 by PWD (B&R) for executing various repair works.

It was observed in audit that against the deposit work of Rs.9.22 lakh during 2014-16 in Mahila Ashram, Rohtak, only an expenditure of Rs.0.73 lakh was incurred on works and balance amount of Rs.8.49 lakh has not been spent so far resulting in further deterioration of the condition of buildings. In Kasturba Sewa Sadan Faridabad, expenditure of Rs.11.40 lakh was incurred on repair of Kasturba Sewa Sadan during 2011-16. Of this, an amount of Rs.99 lakh was provided to PWD (B&R) during 2013-14 for demolition of old residence of Superintendent which was not done. This poses a hazard for the children of widows and destitute women who play in these buildings.

The Government stated (July 2016) that works executed by PWD (B&R) was supposed to be reviewed by concerned District Programme Officers and Superintendent of Homes.

The department in its written reply stated as under:-

The deposit work being executed by the PWD department is supposed to be reviewed by the concerned District Programme Officer and the Superintendent Mahila Ashram viz-a-viz the estimate and proposal approved by the department. The department issued following administrative approval under **major head 4235** to the Mahila Ashrams and State After Care Home:-

Name of the institute	Year	Total Allocation	Budget	Administrative Approval by the Govt.
Kasturwa Sewa Sadan, Faridabad	2011-12	30.00 lacs		11.27 lacs (8.00 lacs, 3.27 lacs)
Mahila Ashram, Kamal State After Care Home, Karnal	2012-13	58.00 lacs		11.08 lacs 15.11 lacs
State After Care Home, Karnal	2013-14	50.00 lacs		39.28 lacs
	2014-15	65.00 lacs		No estimates/proposals received from any of the Homes
Mahila Ashram, Kamal Mahila Ashram, Rohtak	2015-16	65.00 lacs		11.84 lacs 36.93 lacs

Details regarding annual repair of Mahila Ashrams and State After Care Homes under **budget head 2235 (minor works)** conducted from 2011 to 2016 is as under:-

2011-12		2012-13		2013-14		2014-15		2015-16	
Allocation (Rs. lacs)	Expenditure (Rs. In lacs)	Allocation (Rs. lacs)	Expenditure (Rs. In lacs)	Allocation (Rs. lacs)	Expenditure (Rs. In lacs)	Allocation (Rs. lacs)	Expenditure (Rs. In lacs)	Allocation (Rs. lacs)	Expenditure (Rs. In lacs)
4.00	4.00	4.00	2.50	4.00	2.50	8.00	5.63	9.00	7.40

It is further submitted that no funds were allocated by this Department in the year 2013-14 for demolition of old resident of Suptd. of Kasturwa Sewa Sadan, Faridabad

The Committee has desired that the inspection be got carried out and action taken report be submitted to the Committee within a fortnight.

[56] **3.19.5 Follow up action and monitoring:**

As required under Orphanages and other Charitable Homes Act, 1960, rules/regulations had not been framed and Board of Control has not been established to implement the Act effectively. Seventy three occupants had left the homes during 2011-16 of which 47 inmates left the centre without proper reasons. No data for such inmates was maintained to ascertain whether they had become self dependant or not. Annual review of inmates in Mahila Ashram, Kamal for the year 2012 and 2015 was also not conducted.

The Government stated (July 2016) that formulation of Rules were under consideration and inmates would be motivated to learn skills during their stay to make them self reliant.

The department in its written reply stated as under:-

The rules of Orphanages and other Charitable Homes Act, 1960 were formulated and sent to the LR office for vetting but the LR office advised before framing of rules the provisions of staff, nominations for the constitutions of board of control and funds provision are to be got approved from competent authority. Accordingly, the proposal was got approved from the Hon'ble Chief Minister Haryana and further the concurrence of planning Department is to be sought.

The needy/aggrieved women given application for admission in the Mahila Ashram and after completing the formalities they are given admission in the Mahila Ashram. When their children attains the age of 16, generally they left Mahila Ashram on their own will. Such inmates are given dispersal grant of 6 months @ Rs. 600 per family members as rehabilitation cost.

As per the revised guidelines the tenure has been fixed for all the inmates for providing prescribed temporary shelter. During this tenure inmates will be motivated to learn some skill training like crafts, stitching, canning, embroidery etc. so that when they leave the Home they may persuade their career in their field of choice. Further, they are facilitated by providing six months dispersal grant.

The Committee has desired that the necessary process to constitute the Board be completed in a time bound manner and action taken report be submitted to the Committee at the earliest.

FOREST DEPARTMENT

[57] 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 9,024 UCs due for submission in respect of grants and loans aggregating Rs.14,062.92 crore, 1,313 UCs for an aggregate amount of Rs.6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31st March 2016 is given in **Appendix 3.1**.

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31st March 2016

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	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2.	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3.	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4.	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5.	Non Conventional Source of Energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6.	Social Security and Welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7.	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
8.	Sports and Youth Services (2204)	2014-15	349	61.91	349	61.91	292	52.77	57	9.14
9.	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10.	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83

		2012-13	401	961.89	261	572.04	75	114.37	186	457.67
		2013-14	410	1353.50	334	929.64	119	141.26	215	788.38
		2014-15	4036	1525.02	4036	1525.02	3666	306.76	370	1218.26
11.	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34
12.	Urban Development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13.	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14.	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15.	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16.	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17.	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88
18.	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19.	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

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	5,783	4,989.46	617	2,556.42
2	2 - 4	2,567	7,925.14	670	3,560.04
3	5 - 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 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:-

It is intimated that utilization certificate of Rs. 11.00 crore has already submitted to Government of India vide letter No. 5/2015/SFDA/488, Dated 09-10-2015 (Copy enclosed). In this utilization certificate it is mentioned that Rs. 198.70 lac remained unspent. This unspent amount of Rs. 198.70 lac has been adjusted in the next year 2015-16 as mentioned in Government of India letter No. MEF(NAEB): 35-9-1/2015-B-II, dated 16.11.2015 (Copy enclosed).

Keeping in view above facts para may please be dropped.

The Committee has desired that facts of the para be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

SOCIAL JUSTICE AND EMPOWERMENT DEPARTMENT

[58] 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 9,024 UCs due for submission in respect of grants and loans aggregating Rs.14,062.92 crore, 1,313 UCs for an aggregate amount of Rs.6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31st March 2016 is given in **Appendix 3.1**.

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31st March 2016

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	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2.	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3.	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4.	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5.	Non Conventional Source of Energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6.	Social Security and Welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7.	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
8.	Sports and Youth Services (2204)	2014-15	349	61.91	349	61.91	292	52.77	57	9.14
9.	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10.	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83
		2012-13	401	961.89	261	572.04	75	114.37	186	457.67
		2013-14	410	1353.50	334	929.64	119	141.26	215	788.38
		2014-15	4036	1525.02	4036	1525.02	3666	306.76	370	1218.26

11.	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34
12.	Urban Development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13.	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14.	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15.	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16.	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17.	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88
18.	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19.	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

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	5,783	4,989.46	617	2,556.42
2	2 - 4	2,567	7,925.14	670	3,560.04
3	5 - 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 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 11-9-2017 (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-9/2017-18/UC/326 dated 14-12-2017 addressed to this office.

For the year 2014-15 out of 33 Utilization Certificate, 23 Utilization Certificate have been sent to Accountant General (Audit) Haryana, Chandigarh vide this office letter no. 25720 dated 20-12-2017 and vide letter no. 3948 dated 12-3-2018 (Copy attached). Balance 10 Utilization Certificates will be submitted at the earliest. The list of unutilized amount cases is attached Copy the proceeding of video conference held to review Utilization Certificates is attached. The balance Utilization Certificates will be received by June, 2018. Hence, the para may be dropped please.

The Committee has desired that the remaining utilization certificates be also obtained and submitted at the earliest and same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

[59] **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 105 cases of misappropriation and defalcation involving Government money amounting to Rs.1.33 crore on which final action was pending as on June 2016. 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	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	2 (1.12)	3 (1.41)	14 (6.80)
3	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4	Forest	-	-	-	4 (6.70)	2 (0.71)	6 (1.11)	12 (8.52)

5	Medical	-	-	3 (2.18)	-	3 (13.42)	-	6 (15.60)
6	Technical Education	-	-	4 (16.94)	-	-	1 (0.02)	5 (16.96)
7	Revenue	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
9	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
10	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
11	Development & Panchayats	-	1 (0.00)	-	-	-	-	1 (0.00)
12	Public Health	4 (3.97)	3 (16.11)	-	-	-	-	7 (20.08)
13	Irrigation	2 (0.00)	11 (6.09)	9 (2.16)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		12 (31.32)	18 (27.35)	24 (43.44)	11 (10.61)	14 (15.50)	26 (5.21)	105 (133.43)

Say Rs.1.33 crore

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

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

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	12	31.32	Cases pending as of June 2015	120	150.26
5 – 10	18	27.35			
10 – 15	24	43.44	Cases added during the year	3	7.25
15 – 20	11	10.61			
20 – 25	14	15.50	Total	123	157.51
25 and above	26	5.21	Cases if losses written off during the year	18	24.08
Total	105	133.43	Total pending cases as of June, 2016	105	133.43

Reasons for pendency of cases are listed in **Table 3.4**.

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

Reasons for the delay / outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaiting department and criminal investigation	4	9.61
ii)	Departmental action initiated but not finalised	58	53.39
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	6	2.27
iv)	Awaiting orders for recovery or write off	32	44.80
v)	Pending in the courts of law	5	23.36
Total		105	133.43

Out of the total loss cases, 63 percent cases related to theft of Government money/store. Further, in respect of 55 percent cases of losses, departmental action had not been finalized and 30 percent cases were outstanding for want of orders of the competent authority for recovery or write off losses. It was further noticed that out of 105 cases of losses due to theft/misappropriation, 93 cases were more than 5 years old, including 26 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 led 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 and the chowkider was present on duty in the MC/ office. The office took departmental action and a charge sheet was issued to the employee concerned (Sh. Ramratan, clerk, O/o Municipal corporation, Rewari) under Rule -7. Further, in this matter, after the enquiry was conducted the Deputy Commissioner/Rewari issued order No. 2058-59 dated 29-08-2017(Photocopy enclosed).
4. The F.I.R was lodged on 06-10-2014 at Bharawas Chowki, Rewari (Photocopy enclosed).
5. After this Police caught the accused and further, the Hon'ble Court Chief Judicial Magistrate, Rewari issued order in this regard. (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 intimated the matter to the Head Quarters Now Panchkula.
7. The theft amounts information was sent to the Head quarters, But no correspondence has been made for writing off the theft amount, in this regard. This is for your kind information & necessary action please.

Enclosed:

- a. Order No. 2058-59 dated 29-08-2017 from Deputy Commissioner/Rewari.
- b. F.I.R. No. 399 dated 06-10-2013 Photo copy.
- c. Court Order.
- d. This office letter No. 1836 dated 11-10-2013.
- e. M.C. Rewari letter No. 1437/RTI dated 08-05-2018.

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:

1. FIR for the snatched amount of village Chibba & Village Hansala was lodged on the same day i.e. 03-09-2013 & 05-11-2013.
2. This office received only untraceable report in both cases from the police department.
3. Yes, this office informed H. Q. by letter no. 2811 dated 12-11-2013, 492 dated 01-04-2014 for village Chiba & letter no. 2423 dated 25-09-2013, 493 dated 01-04-2014 for village Hansala.
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 and the same was forwarded to the H.Q.
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 PM. 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 and requested to lodge FIR (Copy enclosed) and Director, Social Justice and Empowerment Department, Haryana, Chandigarh was also informed about the theft of the vehicle vide officer letter no. 9326 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).
4. Copy of FIR no. 897 dated 12-12-2013 of the theft of the vehicle was sent vide this office letter no. 9359 & 9360 dated 30-12-2013 to Manager, The Oriental Insurance Co. Ltd. Payal Cinema Complex. Delhi Road, Gurgaon and Director, Social Justice and Empowerment Department, Haryana, Chandigarh respectively (Copy enclosed).

5. 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). 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.
6. Correspondence was made with insurance Co. to settle the claim immediately vide this office letter no. 154 dated 8-5-2014, 324 dated 5-6-2014 and 508 dated 18-7-2014 under intimation to Headquarter (copies enclosed).
7. Copies of documents vehicle like NCRB Reports, statement of driver, RC of vehicle were sent to Insurance Co. Delhi vide this office letter no. 624 dated 31-7-2014 as required telephonically by Shri Bharat Bhushan, Surveyor of Insurance Co. (copies attached)
8. Report in annotated form was sent to the headquarters vide this office letter no. 2890 dated 16-1-2017 as demanded by headquarter vide their letter no. 39523/Audit/SJE/2016 dated 21-12-2016 (copy enclosed).
9. A letter was sent to Insurance Co. Gurgaon to take action regarding settlement of claim and give latest position of the case and the copy of the letter was endorsed to Headquarters, Chandigarh and Insurance Co. New Delhi (copies enclosed).
10. Section Officer in District Social Welfare Officer, Nuh was personally sent to the office of insurance co. New Delhi on 24-1-2017 and Manager, Insurance Company, New Delhi was requested to re-open the claim case and take action about insurance claim by sending all relevant documents vide this office letter no. 2967 dated 2.2.2017(copy enclosed).
11. A letter was also written to Smt. Anu Khurana and Shri Vijay Gupta officers of Insurance Company, New Delhi vide this office letter no. 3030 dated 14-2-2017 (copy enclosed).
12. Request was again made to Smt. Anu Khurana and Shri Vijay Gupta officers of Insurance Company, New Delhi to re-open the case and settle the claim vide this office letter no. 3106 dated 27-2-2017 by sending photocopies of all relevant documents.
13. In reference to headquarter letter no. 5234-34 dated 10-3-2017, a request was made to Director, Social Justice and Empowerment Department, Haryana to write a DO letter to the Regional Manager of Insurance

Company Shri. R.S. Khinchi vide this office letter no. 5279 dated 25-05-2017, Draft of DO letter was also sent to the HQ (Copies enclosed).

14. Again a letter having no. 3361 dated 21-03-2017 was sent to officers of Insurance Company , New Delhi to settle the claim case of vehicle (copy enclosed)

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 to 23-6-2017.

Hence para may be dropped please.

The Committee has desired that sincere and pragmatic efforts be made to get the remaining cases settled in a time bound manner and thereafter same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

RURAL DEVELOPMENT DEPARTMENT

[60] 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 9,024 UCs due for submission in respect of grants and loans aggregating Rs. 14,062.92 crore, 1,313 UCs for an aggregate amount of Rs.6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31st March 2016 is given in **Appendix 3.1**.

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31st March 2016

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	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2.	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3.	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4.	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5.	Non Conventional Source of Energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6.	Social Security and Welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7.	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
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9.	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10.	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83
		2012-13	401	961.89	261	572.04	75	114.37	186	457.67

		2013-14	410	1353.50	334	929.64	119	141.26	215	788.38
		2014-15	4036	1525.02	4036	1525.02	3666	306.76	370	1218.26
11.	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34
12.	Urban Development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13.	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14.	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15.	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16.	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17.	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88
18.	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19.	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

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

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Sr. No.	Range of delay in number of years	Total grants paid		Utilisation Certificates outstanding	
		Number	Amount	Number	Amount
1	0 - 1	5,783	4,989.46	617	2,556.42
2	2 - 4	2,567	7,925.14	670	3,560.04
3	5 - 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 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 certificates upto 2013-14 under major head 2501-SPRD and 2505-RE to the Principal accountant General, Haryana. In this regard, the department has also received completion certificate from the Principal Accountant general, Haryana and a copy of the same is annexed at annexure at A, B & C. the outstanding utilization certificate upto 2014-15 in respect of major head 2505-SPRD is only 2011.58 lacs and in respect of major head 2505-RE is only Rs.1298.00 lacs and the same will be sent to the Principal Accountant General, Haryana as soon as received from the concerned Districts.

The Committee has desired that the remaining utilization certificates be also obtained and submitted at the earliest and same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

URBAN LOCAL BODIES DEPARTMENT

[61] 3.1 Delay in furnishing utilization certificates:

Rule 8.14 of the Punjab financial Rules, as applicable to Haryana, provides that utilization certificates (UCs) for the grants provided for specific purposes, should be obtained by departmental officers from the grantees. After verification, these should be forwarded to the Accountant general (A &E) within a reasonable time, unless a specific time limit is fixed by the sanctioning authority. However, of the 9,024 UCs due for submission in respect of grants and loans aggregating Rs.14,062.92 crore, 1,313 UCs for an aggregate amount of Rs.6,267.34 crore were in arrears. The department-wise break-up of UCs due, received and outstanding as on 31st March 2016 is given in **Appendix 3.1**.

Appendix 3.1

Details of Utilisation Certificates due, received and outstanding as on 31st March 2016

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	4	0.55	2	0.52	2	0.03
		2012-13	32	10.77	4	0.51	2	0.50	2	0.01
		2013-14	49	20.04	7	9.32	1	0.85	6	8.47
		2014-15	184	39.39	184	39.39	172	26.47	12	12.92
2.	Police (2055)	2014-15	4	68.00	4	68.00	--	--	4	68.00
3.	Forestry & Wildlife (2406)	2014-15	1	11.00	1	11.00	--	--	1	11.00
4.	Animal Husbandry (2403)	2014-15	18	81.55	18	81.55	12	79.43	6	2.12
5.	Non Conventional Source of Energy (2810)	2014-15	4	1.00	4	1.00	3	0.90	1	0.10
6.	Social Security and Welfare (2235)	2013-14	15	10.75	1	3.49	--	--	1	3.49
		2014-15	33	43.71	33	43.71	10	13.58	23	30.13
7.	Technical Education (2203)	2014-15	85	250.42	85	250.42	78	237.98	7	12.44
8.	Sports and Youth Services (2204)	2014-15	349	61.91	349	61.91	292	52.77	57	9.14
9.	General Education (2202)	2011-12	204	465.95	67	126.35	65	126.31	2	0.04
		2012-13	274	897.69	66	375.95	62	310.52	4	65.43
		2014-15	739	1382.54	739	1382.90	726	1349.17	13	33.73
10.	Rural Development (2505 & 2515)	2008-09	248	432.97	10	2.67	8	2.27	2	0.40
		2009-10	205	399.73	15	107.48	4	8.58	11	98.90
		2010-11	221	315.62	31	78.27	18	26.69	13	51.58
		2011-12	442	808.23	133	390.71	24	74.88	109	315.83
		2012-13	401	961.89	261	572.04	75	114.37	186	457.67
		2013-14	410	1353.50	334	929.64	119	141.26	215	788.38
		2014-15	4036	1525.02	4036	1525.02	3666	306.76	370	1218.26

11.	Special Programme & Rural Development (2501)	2011-12	188	21.75	13	2.81	12	2.70	1	0.11
		2012-13	145	15.88	41	4.54	30	3.15	11	1.39
		2013-14	67	8.93	15	5.10	10	2.09	5	3.01
		2014-15	79	52.04	79	52.04	77	43.70	2	8.34
12.	Urban Development (2217)	2011-12	64	894.67	4	12.53	0	0.00	4	12.53
		2012-13	96	1,274.01	60	906.39	7	38.17	53	868.22
		2013-14	73	1,120.80	57	1,060.70	9	56.69	48	1,004.01
		2014-15	87	1,115.43	87	1,115.43	13	126.80	74	988.63
13.	Co-operation (2425)	2014-15	15	151.71	15	151.71	13	137.59	2	14.12
14.	Crop Husbandry (2401)	2014-15	7	107.78	7	107.78	1	0.02	6	107.76
15.	Village and Small Scale Industries (2851)	2014-15	30	67.67	30	67.67	26	44.34	4	23.33
16.	Fisheries (2405)	2014-15	42	2.16	42	2.16	37	2.08	5	0.09
17.	Other Scientific Research (3425)	2012-13	28	17.41	3	10.85	2	0.35	1	10.50
		2013-14	23	18.11	4	12.70	3	2.22	1	10.48
		2014-15	35	10.07	35	10.07	33	8.19	2	1.88
18.	Information and Publicity (2220)	2012-13	18	5.61	6	2.20	5	0.70	1	1.50
		2013-14	14	10.02	14	10.02	7	3.47	7	6.55
		2014-15	23	15.89	23	15.89	7	3.63	16	12.26
19.	Ecology and Environment (3435)	2012-13	6	1.22	6	1.22	--	0.00	6	1.22
		2013-14	5	1.17	5	1.17	--	0.00	5	1.17
		2014-15	12	2.17	12	2.17	--	0.00	12	2.17
Total			9,024	14,062.92	6,944	9,617.03	5,631	3,349.69	1,313	6,267.34

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	5,783	4,989.46	617	2,556.42
2	2 - 4	2,567	7,925.14	670	3,560.04
3	5 - 7	674	1,148.32	26	150.88
Total		9,024	14,062.92	1,313	6,267.34

Table 3.1 shows that out of 1,313 outstanding UCs, 696 UCs (53 per cent) were in arrear for the grants released during the period between 2008-09 and 2013-14 i.e. for a period of two to seven years. Analysis of **Appendix 3.1** shows that out of total 1,313 outstanding UCs, 906 UCs (69 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	4	12.53	4 Outstanding UCs amounting to Rs. 12.53 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 utilization certificate is pending. Hence, this part of the para may kindly be dropped.
2012-13	53	868.22	Against this outstanding amount, utilization certificate amounting to Rs. 202.71 crore has been sent to the office of Accountant General Haryana, the details of which is being attached at annexure 'A'. All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana.
2013-14	48	1004.01	Against this outstanding amount, utilization certificate amounting to Rs. 230.11 crore has been sent to the office of Accountant General Haryana, the details of which is being attached at annexure 'B'. All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana.
2014-15	74	988.63	Against this outstanding amount, utilization certificate amounting to Rs. 147.47 crore has been sent to the office of Accountant General Haryana, the details of which is being attached at annexure 'C'. All concerned MCs have been directed to send the remaining UCs immediately. On receipt from the MCs, remaining UCs will be sent to the office of AG Haryana.

Hence, the partial para relating to year 2011-12 may kindly be dropped. Remaining UCs are being collected from the concerned MCs and on receipt of the same will be sent to the office of AG Haryana for settlement of the para.

The Committee has desired that the remaining utilization certificates be also obtained and submitted at the earliest and same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

TRANSPORT DEPARTMENT

[62] 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 105 cases of misappropriation and defalcation involving Government money amounting to Rs.1.33 crore on which final action was pending as on June 2016. 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	1 (0.50)	2 (0.92)	5 (2.59)	1 (0.26)	2 (1.12)	3 (1.41)	14 (6.80)
3	Public Relation	1 (4.23)	1 (4.23)	-	-	-	-	2 (8.46)
4	Forest	-	-	-	4 (6.70)	2 (0.71)	6 (1.11)	12 (8.52)
5	Medical	-	-	3 (2.18)	-	3 (13.42)	-	6 (15.60)
6	Technical Education	-	-	4 (16.94)	-	-	1 (0.02)	5 (16.96)
7	Revenue	-	-	1 (9.28)	-	-	-	1 (9.28)
8	Police	1 (13.99)	-	1 (3.79)	-	-	-	2 (17.78)
9	Social Welfare	3 (8.63)	-	-	-	-	-	3 (8.63)
10	Transport	-	-	-	1 (3.17)	-	1 (0.60)	2 (3.77)
11	Development & Panchayats	-	1 (0.00)	-	-	-	-	1 (0.00)
12	Public Health	4 (3.97)	3 (16.11)	-	-	-	-	7 (20.08)
13	Irrigation	2 (0.00)	11 (6.09)	9 (2.16)	5 (0.48)	7 (0.25)	15 (2.07)	49 (11.05)
Total		12 (31.32)	18 (27.35)	24 (43.44)	11 (10.61)	14 (15.50)	26 (5.21)	105 (133.43)

Say Rs.1.33 crore

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

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

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0 – 5	12	31.32	Cases pending as of June 2015	120	150.26
5 – 10	18	27.35			
10 – 15	24	43.44	Cases added during the year	3	7.25
15 – 20	11	10.61			
20 – 25	14	15.50	Total	123	157.51
25 and above	26	5.21	Cases if losses written off during the year	18	24.08
Total	105	133.43	Total pending cases as of June, 2016	105	133.43

Reasons for pendency of cases are listed in **Table 3.4.****Table 3.4: Reasons for outstanding cases misappropriations, losses, defalcations etc.**

Reasons for the delay / outstanding pending cases		Number of cases	Amount (Rs. in lakh)
i)	Awaiting department and criminal investigation	4	9.61
ii)	Departmental action initiated but not finalised	58	53.39
iii)	Criminal proceedings finalized but execution of certificate case for the recovery of amount pending	6	2.27
iv)	Awaiting orders for recovery or write off	32	44.80
v)	Pending in the courts of law	5	23.36
Total		105	133.43

Out of the total loss cases, 63 percent cases related to theft of Government money/store. Further, in respect of 55 percent cases of losses, departmental action had not been finalized and 30 percent cases were outstanding for want of orders of the competent authority for recovery or write off losses. It was further noticed that out of 105 cases of losses due to theft/misappropriation, 93 cases were more than 5 years old, including 26 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 led to non-accountability of the officers/officials at fault.

The department in its written reply stated as under:-

Sr. No.	Amount	Description of Cost	Year	Depot	Present Position
1.	60000.00	Embezzlement of Govt. money by Shri Suleman, Cashier.	1986-87	Faridabad	This Para was dropped by the PAC in its meeting held on 8.5.2007 (copy enclosed). It is also added that this para was further dropped by the PAC in its meeting dated 15.06.2016 (Copy enclosed). It is submitted that a notice of recovery was issued to Shri Suleman Khan assistant cashier by GM, Faridabad but against the notice of recovery the employee filed CWP No. 7478/2006 which is admitted in Hon'ble High Court. It is intimated that regarding next date of hearing no information is available neither on record of this office nor on the website of Hon'ble High Court. Hence Para may kindly be dropped.
2.	316649.00	Embezzlement of Cash by Shri Purshotam lal, Conductor.	1999-2000	Chandigarh	This para was dropped by the PAC in its meeting held on 8.5.2007 (copy enclosed). Thereafter, This para was further dropped on 15.06.2016 by the PAC in its meeting (Copy enclosed). The employee was dismissed from Govt. service and against the orders of dismissal he had filed in said CWP No. 8896 of 2012, an application (C.M.2195 of 2018) for early hearing had been moved and now case is fixed for 12.07.2018 for hearing. As the benefits due to him have been withheld due to dismissal and pending CWP 8896-2012, CM. 2195-CWP-2018 so recovery could not be affected. Hence Para may kindly be dropped.

The Committee has desired that sincere and pragmatic efforts be made to get the remaining cases settled in a time bound manner and thereafter same be got reconciled in the office of Principal Accountant General, Haryana under intimation of the Committee.

APPENDIX

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

Sr No.	Name of department	Paragraph	Brief subject
1	2	3	4
9th Report			
1.	Industries	5(2)	Credit facilities for development of small industries
14th Report			
2.	Industries	16	Purchase of Cotton Yarn
16th Report			
3.	Industries	2 (a)&(d)	Subsidy of setting up industries Units in selected Backward areas. (Cases of M/s B.K. Steel Rolling Mill), Tohana and M/s Modern Industries, Charkhi Dadri
18th Report			
4.	Co-operation	39	Co-operative Consumer Stores
22nd Report			
5.	Industries	10 (ii)	Industrial Estate
6.	Irrigation	20	Penal recovery of cost of coal issued to Kiln Contractors in excess requirement
7.	Revenue	40	Non-levy of registration fee
8.	Excise and Taxation	54	Shortfall in duty.
9.	Excise and Taxation	56	Recovery due from contractor
23rd Report			
10.	Food and Supplies	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
11.	Excise and Taxation	47	Uncollected Revenue
12.	Excise and Taxation	55	Result of test audit in general
13.	Excise and Taxation	57	Failure to initiate action to recover the licence fee
14.	Excise and Taxation	59	Loss of duty on excess wastage in bottling operation
25th Report			
15.	Colonization	9	Encroachment of Land
16.	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
26th Report			
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
28th Report			
24.	Excise and Taxation	41	Registration of dealers under Sale Tax Act
25.	Excise and Taxation	44	Non-recovery of licence fee and interest
29th Report			
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
32nd Report			
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
34th Report			
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
36th Report			
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)
38th Report			
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
40th Report			
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
42nd Report			
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
44th Report			
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
46th Report			
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 Excise	41	Arrears in revenue
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
48th Report			
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
50th Report			
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
52nd Report			
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
54th Report			
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
56th Report			
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 draws 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
58th Report			
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 quantity 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 timer
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
60th Report			
468.	Medical and Health	3	Prevention and Control of Diseases.
469.	Architecture	14	Fraudulent draws 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 draws 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 handing 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
61st Report			
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

62nd Report			
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
63rd Report			
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.
64th Report			
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
65th Report			
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
67th Report			
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
68th Report			
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
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1011.	Health	3	Financial Management
1012.	Health	4	Shortage 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 Justice	25	Infructuous expenditure on empanelment of advocates
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
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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 feedue 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
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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 Division	30	Swarnjayanti Gram Swarojgar Yojna
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-actuion
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
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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
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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	Infertuous 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
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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

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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 levy 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
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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
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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
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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
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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 levey of license dee and interest
1695	Excise and Taxation	37	Non/short levey 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

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