

HARYANA VIDHAN SABHA

COMMITTEE ON PUBLIC ACCOUNTS

(2023-2024)

89th (EIGHTY NINTH) REPORT

ON

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

ON

**Compliance Audit Reports-2 and State Finance
for the year ended 31st March, 2021**

and

**Performance Audit of Direct Benefit Transfer
(Report No. 2 of the year 2022)**



(Presented to the House on 28th February, 2024)

HARYANA VIDHAN SABHA SECRETARIAT,

CHANDIGARH

2024

TABLE OF CONTENTS			
		Paragraphs	Page(s)
Composition of Committee on Public Accounts			(iii)
Introduction			(v-vi)
Scope and Functions of the Committee			(vii-viii)
Report:			1
Part-I Report on the Reports of the Comptroller and Auditor General of India on Compliance Audit Report-2 and State Finances for the year ended 31st March 2021			
Part-II Report on the Report of the Comptroller and Auditor General of India on Performance Audit of Direct Benefit Transfer Report No. 2 of the year 2022			
<u>Part-I</u>			
Sr.No.	Name of the Department		
1.	Finance	1-11	5-20
2.	Urban Local Bodies	12-15	21-34
3.	Agriculture and Farmers Welfare	16-31	35-50
4.	Public Health Engineering	32-40	51-59
5.	Public Works (Building and Roads)	41-42	60-65
6.	Irrigation and Water Resources	43-48	66-80
7.	Health & AYUSH	49-50	81-90
8.	Higher Education	51	91-95
9.	Sports & Youth Affairs	52-53	96-104
10.	Food, Civil Supplies and Consumer Affairs	54	105-107
11.	Forest and Wildlife	55-56	108-115
12.	Technical Education	57	116-120
13.	Labour (ESI)	58-59	121-127
14.	Social Justice & Empowerment	60-61	128-135
15.	Rural Development	62	136-140
16.	Environment and Climate Change	63	141-145
17.	Other Administrative Services	64	146-150
18.	School Education	65	151-152
19.	Skill Development & Industrial Training	66	153-155
20.	Woman & Child Development	67	156-158
<u>Part-II</u> Performance Audit of Direct Benefit Transfer Report No. 2 of the year 2022			
1.	Social Justice & Empowerment (SEWA)	68-88	161-196
2.	Finance	89	197-198
<u>Appendix:</u> Showing outstanding observations/ recommendations of the Public Accounts Committee on which the Government is yet to take final action.			199-255

(ii)

(iii)

COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS

1.	Shri Varun Chaudhary, MLA	Chairperson
2.	Smt. Seema Tirkha, MLA	Member
3.	Shri Ram Kumar Kashyap, MLA	Member
4.	Shri Narender Gupta, MLA	Member
5.	Shri Bhavya Bishnoi, MLA	Member
6.	Shri Amit Sihag, MLA	Member
7.	Shri Surinder Panwar, MLA	Member
8.	Shri Jogi Ram Sihag, MLA	Member
9.	Shri Randhir Singh Gollen, MLA	Member

SECRETARIAT

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

INTRODUCTION

1. I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 89th Report on Reports of the Comptroller and Auditor General of India on Compliance Audit Report-2 & State Finances for the year ended 31st March, 2021 and Report of the Comptroller and Auditor General of India on Performance Audit of Direct Benefit Transfer, Report No. 2 of the year 2022.
2. The Reports of the Comptroller and Auditor General of India on Compliance Audit Report-2 for the year ended 31st March, 2021 was laid on the Table of the House on 22nd March, 2023, State Finances for the year ended 31st March, 2021 was laid on the Table of the House on 08th August, 2022 and Performance Audit of Direct Benefit Transfer Report No. 2 of the year 2022 was laid on the Table of the House on 08th August, 2022.
3. The Committee examined the Reports of the Comptroller and Auditor General of India on Compliance Audit Report-2 & State Finances for the year ended 31st March, 2021 and Performance Audit of Direct Benefit Transfer Report No. 2 of the year 2022 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, 2024.
5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
6. **Issuance of instruction/recommendations for action on important issues:**
 - (a) The Committee has observed in its meeting held on dated 05.09.2023 that for National Functions like Republic Day, Independence Day, etc., the Administration charges expenditure from various Heads like storage charges etc. which is not an appropriate practice. The Committee has desired that the transparency be observed. Therefore, the Public Accounts Committee has recommended the Finance Department, Haryana to create a separate Head for the expenditure for the celebration of National Functions in the State.
7. I, as Chairperson of the Committee, place on record the appreciation and express my gratitude to Hon'ble Speaker, Haryana Vidhan Sabha for extending valuable guidance and important suggestions to Committee for under taking its business during 2023-24.
8. I, as Chairperson of the Committee, and place on record appreciation for all the Members of the Committee for their whole hearted cooperation and valuable suggestions for consideration and examination of Action Taken Notes (ATNs) and Action Taken Reports (ATRs) on CAG's Audit Reports and recommendations of the Committee.

(vi)

9. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and his officers. The Committee would 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.
10. The Committee is also thankful to the Secretary, Additional Secretary and officer/officials of the Haryana Vidhan Sabha Secretariat for the whole-hearted co-operation and assistance extended by them to the Committee.

CHANDIGARH :
THE 13th February, 2024

VARUN CHAUDHARY
CHAIRPERSON

SCOPE AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS

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

Committee on Public Accounts

'Rule 231.

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

(viii)

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

Functions of Committee on Public Accounts

'Rule 232.

1. In scrutinising the Appropriation Accounts of the Government of Haryana and the Report of the Comptroller and Auditor-General thereon it shall be the duty of the Committee on Public Accounts to satisfy itself-
 - a. that the money shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
 - b. that the expenditure conforms to the authority which governs it; and
 - c. that every re-appropriation has been made in accordance with provisions made in this behalf under the rules framed by competent authority:

Provided that the provision made in clause (c) above shall not apply to any accounts prior to the year 1950-51.

2. It shall also be a duty of the Committee -
 - a. to examine such trading, manufacturing and profit and loss accounts and balance-sheets as the Governor may have required to be prepared, and the Comptroller and Auditor General's report thereon;
 - b. to consider the report of the Comptroller and Auditor-General in cases where the Governor may have required him to conduct and audit of any receipts or to examine the accounts of stores and stock.

REPORT
GENERAL

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

2. The Committee held total 62 meetings during the year at Chandigarh and other places upto 13th February, 2024 till the finalization of the Report.

Part -I

**Report of the Comptroller and Auditor General of India on
Compliance Audit Report-2 for the year ended 31st March, 2021**

Finance Department

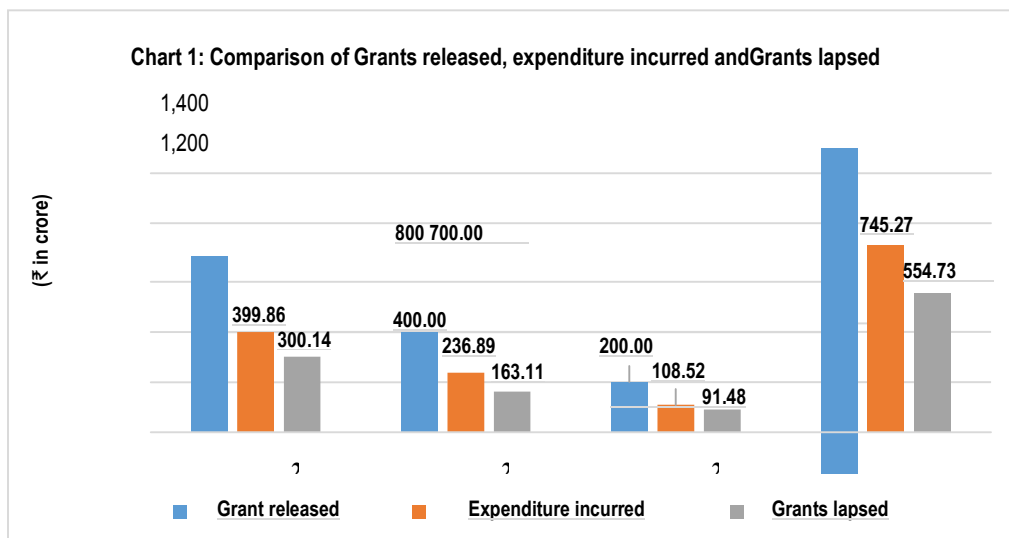
[1] 2.3 Budget and Expenditure under development scheme 'District Plan':

Grants released, expenditure incurred and grants lapsed under the scheme for the years 2018-19 to 2020-21 was as given in **Table 2.1** below:

Table 2.1: Detail of Grants released, expenditure incurred and Grant lapsed

Year	Grants Released	Expenditure incurred	Grants lapsed	Lapsed Grant as Percentage of released Grant
	(Rs. in crore)			
2018-19	700.00	399.86	300.14	42.88
2019-20	400.00	236.89	163.11	40.78
2020-21	200.00	108.52	91.48	45.74
Total	1,300.00	745.27	554.73	42.67

Source: Information collected from the department



There has been a significant decline in the allocation amount in the progressive years from 2018-19 to 2020-21 *i.e.* from ₹ 700 crore in 2018-19 to ₹ 200 crore in 2020-21. This decline is a direct fallout of the inability of the Department to utilise the allocated funds within the scheduled timeframe. The lapsed funds, as a percentage of funds released increased from 42.88 *per cent* in 2018-19 to 45.74 *per cent* in 2020-21 with a minor drop in 2019-20 at 40.78 *per cent*.

The District Plan scheme was intended to strengthen the District Planning in order to achieve optimum outcomes in terms of balanced development with convergence of resources and enforcement of inter-sectoral priorities. For this purpose, the DDMCs included elected representatives as well as official members who were expected to devise plans taking into account locally available resources, infrastructure status and gaps and the aims and vision of the local people to foster inclusive development and growth. However, the consistent lapse of funds has severely compromised the ability of the Department to achieve the desired objectives.

In reply, the Director, DESA stated (May 2022) that the initial Budget allocation under District Plan scheme for the year 2018-19 was ₹ 400 crore. Further allocation of ₹ 300 crore was made to provide funds for execution of development works under Shivdham Yojana. Out of these ₹ 700 crores, all districts could utilise only ₹ 399.86 crore. Accordingly, a Budget provision of ₹ 400 crore was made for the year 2019-20. The Budget allocation was reduced to ₹ 200 crore for the year 2020-21 keeping in view the restricted developmental activities in lockdown due to COVID-19 pandemic. Thus, the audit observation remains that consistent lapse of funds is assessed to have severely compromised the ability of the Department to achieve the desired objectives.

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

As per District Plan Guidelines proposals/ demands for development works gathered from Gram Panchayats/Urban Local Bodies/Panchayati Raj Institutions etc. which took time to compile in shape of District Development Plan before submitting to DDMC for approval.

E-tendering process took time for allotment of work order. Construction works causes delay the execution of plan. However, necessary instructions have been issued to all ADC-cum-CPDOs to utilise the District Plan funds in a stipulated time frame. Hence, Para may be dropped.

The Committee has observed that the consistent lapse of funds is assessed to have severely compromised the ability of the department to achieve the desired objectives and desired that the grants be released on realistic basis and also in time in future.

[2] 2.4 Delays in submission of approved District Plan:

Para 4.4 (Annexure-“I”) of “District Plan” Guidelines provided that approved “District Plan” for the year was to be submitted by CPDO offices to the Director, DESA, Haryana (Planning Department) by 15th March every year and DESA, Haryana is required to release the budget for these development works by 30th of April every year.

During scrutiny of records of selected CPDO offices, it was noticed that approved “District Plan” by DDMC had not been sent to DESA by any of the field offices in time i.e. by 15th March of each year. It was noticed that in all seven selected CPDO offices an arbitrary system of preparing the District Plan in three installments during 2018-19 was followed. During 2019-20 and 2020-21, six out of seven selected CPDO offices prepared a single District Plan each year while CPDO Charkhi Dadri did not prepare any District Plan for which no reasons were recorded. There had been delays in sending approved “District Plan” by CPDO offices ranging from 74 to 509 days by selected districts (**Appendix 2.1**). In one particular case, Faridabad District sent the District Plan for the year 2020-21 in August 2021, after a delay of 17 months (509 days) thereby rendering the objective of submitting ‘District Plan’ redundant.

Further, scrutiny of records of DESA, Haryana relating to release of budget/grants revealed that grants under District Plan scheme were released with delays ranging from 24 to 270 days for audit coverage period as detailed in the **Table 2.2** below:

Table 2.2: Details of delay in fund released

Year	Prescribed time	Date of fund released	Delay in days
2018-19	30 April 2018	(i) 02 July 2018	63
		(ii) 12 September 2018	135
		(iii) 25 January 2019	270
2019-20	30 April 2019	(i) 24 May 2019	24
		(ii) 12 June 2019	43
2020-21	30 April 2020	(i) 18 December 2020	232

Source: Information collected from the department

It was also seen that DESA also did not make any efforts to seek the approved District Plans from the CPDO offices. Audit noticed that the submission of approved District Plan was more of a gap filling exercise. Further, delayed release of funds facilitated the possibility that the funds may not be utilised within the envisaged timeframe. The same was noticed and has been detailed in Paragraph 2.6 of this Report.

However, for all the three years of 2018-19, 2019-20 and 2020-21, the funds were released by DESA before receiving the approved District Plans from the CPDO offices, for which no recorded reasons existed, thereby reflecting complete disconnect between submission of District Plans and release of budget by DESA.

In reply, the Director intimated (May 2022) that all CPDOs will be directed to follow the activity chart for preparation of their District Plans. Thus, the audit observations remains that the activity plans of District Plan Guidelines was not followed.

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

Proposal/demands for development works under District Plan Scheme were received from different sources such as Gram Panchayats/ Urban local bodies/ PRIs etc and after compiling these proposal/ demands a draft annual action plan for the district submitted to DDMC for approval the whole process consumes lots of time. However, all the ADC-cum-CPDOs in the state have been directed to follow the activity chart for preparation of District Plan in future. Hence, Para may be dropped.

After going through the reply of the department, the Committee has observed that specific reply has not been given by the department and the CPDO, Charkhi Dadri did not prepare any District Plan for which no reason has been given. The Committee has, therefore, desired that responsibility of the District Officer be fixed for the lapse under intimation of the Committee.

[3] 2.5 Lapse of grant under "District Plan" Scheme Rs. 148.81 crore:

The District Plans were to be based on a long-term vision, reflecting the needs of the people and providing for convergence of programmes and resources so that implementation of the plan yielded optimal outcomes and helped addressing the regional imbalances. The District Development and Monitoring Committees (DDMC) were constituted in the districts with objective of proper and timely utilisation of District Plan Funds in public interest and avoiding non-utilisation of funds. Further, as per Para 5.3 of the Guidelines of District Plan, CPDO is Budget Controlling Officer as well as

DDO for drawal/ release of funds which are allocated/released to the district under "District Plan" Scheme. The unutilised amount lying as on 31st March with DDO lapses which is neither available for revalidation nor reallocation in subsequent financial years. During scrutiny of records in DESA, it was noticed that funds were allocated to various CPDOs in lump sum and on a discretionary basis without assessing their actual requirement and identifying the underlying purpose for which funds were required to be utilised.

As a result, out of ₹ 376.45 crore grant received in the test checked districts during 2018-19 and 2019-20, only ₹ 227.64 crore was utilised and ₹ 148.81 crore (39.53 per cent) lapsed (**Appendix 2.2**). This lapsed amount is assessed to have negatively impacted the desired outcomes envisaged in the approved District Plans. The reasons for lapse of funds were mainly on account of sanction of funds prior to or without carrying out feasibility study of works, delayed release of funds, works already carried out under other scheme, work sites being disputed, etc.

On being pointed out, office of the CPDOs Ambala and Gurugram stated that it will be taken care of in future. CPDO, Fatehabad stated that during the year 2018-19 and 2019-20 some approved works were not found feasible/not started. The CPDO Bhiwani stated that due to COVID 19, delayed release of funds and stoppage of mining work by National Green Tribunal were main reasons for the lapse of funds, whereas CPDO Faridabad intimated that reply will be sent after examining the matter. Reply of ADC-cum-CPDO, Karnal and Charkhi Dadri was awaited (February 2022).

In reply, the Director DESA intimated (May 2022) that proposals/demands for development works were received from different sources such as Gram Panchayats/Urban Local Bodies/PRIs, etc. which took time to compile these proposals/demands before submitting to DDMC for approval. However, instructions have been issued to all CPDOs to utilise the district Plan funds. Thus, the audit observation remains that the activity plan of District Plan Guidelines was not followed.

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

As per District Plan Guidelines proposals/ demands for development works gathered from Gram Panchayats/Urban Local Bodies/Panchayati Raj Institutions etc. which took time to the compile in shape of District Development Plan before submitting to DDMC for approved.

E-tendering process took time for allotment of work order. Construction works causes delay the execution of plan. However, necessary instructions have been issued to all ADC-cum-CPDOs to utilise the District Plan funds in a stipulated time frame. Hence, Para may be dropped.

The Committee has observed that the funds were allocated to various CPDOs in lump sum and on a discretionary basis without assessing their actual requirement and identifying the underlying purpose for which funds were required to be utilized. The Committee has, therefore, desired that the activity plan of District Plan Guidelines be followed strictly.

[4] 2.6 Expenditure made on the works not permissible under District Plan Scheme Rs. 5.52 crore:

Para 4.5 of District Plan guidelines provided that only the works mentioned in Annexure-II of the guidelines were permissible under "District Plan" and works

mentioned in Annexure-III were not permissible. Para 3.1 of guidelines provided that DDMC was to work strictly as per guidelines on the subject matter issued by the State Government. If any doubt arose on permissibility of a work, the same was to be clarified from DESA, Haryana (Planning Department) before the start of work.

Scrutiny of records of the office of CPDOs for the period 2018-19 to 2020-21 revealed that an expenditure of ₹ 5.52 crore (sanctioned amount ₹ 5.65 crore) was incurred on 128 (**Appendix 2.3**) different works on the development schemes that were assessed ineligible under this scheme as these works were not covered under District Plan Scheme. These works mainly pertained to outdoor fixed children multi activities play system in various schools, openfixed Gym, activities for religious purpose, construction works undertaken in Khera compound, constructions works of vridh ashram, works of roundabouts on roads *etc.* The district wise summary and number of non-permissible works, funds sanctioned and actual amount incurred is given in **Table 2.3**.

Table 2.3: Non-permissible works undertaken in selected districts during 2018-19 to 2020-21

Sr. No.	CPDO	No. of works	Sanctioned amount	Actual expenditure
			(Amount in Rs.)	
1	Ambala	2	16,00,000	15,63,711
2	Bhiwani	49	2,15,70,000	2,16,84,410
3	Fatehabad	65	2,71,75,000	2,66,28,130
4	Faridabad	05	23,65,000	18,98,000
5	Gurugram	03	24,90,000	22,70,994
6	Karnal	04	12,84,000	11,75,297
	Total	128	5,64,84,000	5,52,20,542

On being pointed out, office of the ADC-cum-CPDO Ambala and Gurugram stated (December 2021 to January 2022) that matter will be examined and audit will be intimated accordingly whereas CPDO, Fatehabad stated (January 2022) that clarification will be taken from Directorate and audit will be intimated accordingly. ADC-cum-CPDO Bhiwani stated (February 2022) that the works of multi play system for government schools are helpful for increasing the admission/ enrollment in the government school and also beneficial for extracurricular activities and health of the students/people. CPDO Faridabad intimated that reply will be sent after examining the matter whereas reply of ADC-cum-CPDO Karnal was awaited (February 2022).

In reply, the Director DESA intimated (May 2022) that all CPDOs will be directed for strict compliance of scheme guidelines in this regard in future.

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

The works mainly outdoor fixed children multi activities play system in various schools and open fixed Gym are immovable assets. However such kind of unmovable work is now under consideration for inclusion/ amendment in District Plan guidelines. Further all such works are placed before the DDMC for approval and after getting approval works are executed.

All the ADC-cum-CPDOs have been directed for strict compliance of District Plan Scheme guidelines and a random checking system for approved District Development Plan is also considered at HQ so that non-permissible works can be identified and necessary action can be taken accordingly. Hence, Para may be dropped.

The Committee has desired that the responsibility of the erring officers/officials be fixed under intimation of the Committee and in future, the scheme guidelines be got complied with.

[5] 2.7 Incomplete/unutilized works:

(i) Incomplete works:

Para 4.7 of the District Plan Guidelines provided that the works approved by DDMC should be completed within the same financial year otherwise unspent funds will lapse on 31st March. Further, Para 4.9 of the District Plan guidelines provided that after completion of works, the created assets were to be handed over to the concerned Gram Panchayat/ Municipality by the executing agency for its proper utilisation and maintenance. Any kind of recurring expenditure on the created assets was to be borne by the concerned Gram Panchayat/ Municipality or end-users at their own level. No recurring expenditure was allowed under this scheme.

During scrutiny of records of selected CPDOs, it was noticed that in three units (Ambala, Faridabad and Gurugram) approved work by DDMC were started but remained incomplete till the date of audit. Due to non-completion of work, objective of construction of specific work remained unfulfilled. Thus, expenditure made on the works was assessed as unfruitful. Details of incomplete works are mentioned in **Table 2.4** as under:

Table 2.4: Incomplete Works

Sr. No.	Name of Block/MC/ Gram Panchayat/ District	Year	Name of works	Approved	Expenditure	Status
				(Amount in rupees)		
1.	BDPO, Pataudi, Gurugram	2018-19	B/Wall of Shamshan Ghat, Village-Heraheri	7,40,000	2,60,602	Out of four sides of B/wall only three sides has been constructed.
			Shed & B/Wall of Shamshan Ghat, Village-Gauriawas	8,00,000	5,53,370	Out of four sides of B/wall only two sides has been constructed.
			Shed & B/Wall of Shamshan Ghat, Village-Khetiyawas	5,00,000	1,66,315	Only shed has been constructed. B/wall not constructed.
2.	MC Naraingarh, Ambala	2018-19	Street Near Plot of Ajay	2,82,000	1,08,664	Work was started but not completed.
3.	BDPO Ballbhgarh, Faridabad	2018-19	B/Wall of community centre at village Gharoda	5,00,000	3,05,934	Out of three sides of B/wall only two sides has been constructed.
	Total			28,22,000	13,94,885	

Audit did not come across any mechanism being followed by the Department for timely monitoring towards execution of works despite being provided in District Plan Guidelines (Paragraph 8). An exit conference was held with the Additional Chief Secretary, Finance and Planning Department (ACS) on 17 May 2022. The ACS stated that a set of instructions would be issued by the Directorate to field offices with respect to monitoring of works carried out under the scheme so as to achieve better results of works carried out under District Plan. Final action was awaited.

(ii) Unutilised works

Para 4 of the District Plan guidelines mandated that the District Plan was to be based on realistic assessment of the ground realities, potentials, problems and local needs of the people in the respective district. The genuine requirement of works with regard to locally felt needs based on their urgency/priority was to be kept in view.

During joint inspection of works carried out under District Plan on 16 February 2022 along with CPDO Charkhi Dadri, it was noticed that two works namely; (i) construction of Aanganwadi Centre (Indrawati) under SCSP component which was constructed in 2018-19, for which the sanctioned amount was ₹ 10 lakh against which actual expenditure incurred was ₹ 10.07 lakh and (ii) construction of Hall at Kheri Bura which was constructed in 2018-19 with sanctioned amount of ₹ 10 lakh against which actual expenditure was ₹ 4.33 lakh were in poor condition. Both the buildings were unused and in shabby condition. There was no boundary wall around the building, no gate or fencing was done to cover the area around the hall and no approach was provided to enter the building from the main street. Audit sought the copies of the estimates and payment vouchers from the CPDO, Charkhi Dadri. However, the same were not provided to Audit.

In the Aanganwadi Centre at Indrawati, the building was not plastered from inside or outside and not painted despite incurring expenditure more than the estimated cost. Windows and doors were also not provided for in the building. Expenditure on both the works rendered to be unfruitful as it was not intimated to audit that whether the buildings have been handed over to the beneficiaries after completion of work.

Photographs showing unutilised completed structures



In reply, the Director DESA (May 2022) intimated that details regarding missing elements in the estimates prepared by the Executing Agency which led to non-utilisation of assets and status of handing over these assets to intended beneficiaries will be sought from CPDO, Charkhi Dadri and the necessary directions will be issued for completion of these incomplete works to make them usable.

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

- (i) As per District Plan Guidelines Para 4.9 after completion of works, the created assets were to be handed over to the concerned Gram Panchayat/ Municipality by the executing agency for its proper utilisation and maintenance. Matter of incomplete works

arises due to miscommunication between O/o ADC-cum CPDO's and Executing agency. Executing agency failed to compile above maintain direction, now matter has been taken seriously at Head office level and necessary directions in compliance of exit conference have been issued to all ADC-cum-CPDOs in the state and random sampling for monitoring works is to be started from 2023-24 to avoid such kind of works. Hence, Para may be dropped.

(ii) Para 4 of the District Plan guidelines mandated that the District Plan was to be based on realistic assessment of the ground realities, potentials, problems and local needs of the people in the respective district.

In this regard, reply was sought from concerned O/o ADC-cum-CPDO. It was replied that two works namely Bura Kheri- const of Hall and village Samspur- Const of anganwari are unutilized in this regarding the concerned executing agency/village Panchyat letter will be issued for utilized the funds for above buildings, it is assured that more emphasis will be given by O/o ADC-cum CPDO office in future for following this rule.

In the first part of the para, Committee has desired that the responsibility of the erring officers/officials be fixed under intimation of the Committee and in second part of the para, inquiry be got conducted as to whether the works have been completed or not and action taken report be submitted to the Committee at the earliest possible for further consideration.

[6] 2.8 Execution of works undertaken without tender:

Para 5.1 of "District Plan" guidelines provided that the executing agencies were to ensure that the works were executed departmentally as per the prescribed specifications. For cost effectiveness, transparency and eradicating the corruption the scheme/works were to be executed through tendering, particularly for schemes/works costing more than ₹ five lakh. The amount of ₹ five lakh was revised to ₹ 10 lakh by DESA (February 2017).

During scrutiny of records of the selected offices, it was noticed in the Office CPDO, Gurugram that three works amounting more than ₹ 10 lakh were conducted without tendering process in violation of guidelines as mentioned in the **Table 2.5** below:

Table 2.5: Works conducted without tendering process

Sr. No.	Year	Name of MC/ Block/ Gram Panchayat	Name of Village/ Ward No.	Name of Work	Amount approved (in Rs.)	Amount utilized (in Rs.)	Status
1.	2019-20	Block- arukh Nagar	Kaintawas	Pond Rejuvenation	25,00,000	24,74,336	Work in Progress
2.		Block-Sohna	Kharoda	Development works in School	15,00,000	8,20,759	Work in Progress
3.		Farukh Nagar	Jodi Khurd	Rasta from Jodi Khurd to Main Road	13,00,000	13,00,000	Completed
Total					53,00,000	45,95,095	

In reply, the Director DESA intimated (May 2022) that all CPDOs will be directed to strictly adhere to the scheme guidelines in this regard.

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

In this regard, it is submitted that matter discussed with office of ADC-cum-CPDO and it was replied that due to shortage of time and directions of higher authorities, the work executed through departmentally as per Haryana Schedule of Rates (HSR). In future proper care is being in this regard. Hence, Para may be dropped.

The Committee has observed that in the reply the department itself has admitted its mistake and desired that responsibility of the erring officers/officials be fixed under intimation of the Committee & works to be executed as per guidelines.

[7] 2.9 Common Deficiencies in execution of works executed under District plan scheme:

During scrutiny of records of selected districts, audit noticed the following common deficiencies in the works executed under District Plan Schemes as mentioned below:

Common deficiencies in the works executed under District Plan

Sr. No.	Criteria for works as per "District Plan" guidelines	Status in selected districts
1.	Para 4.9 of the guidelines stated that after completion of works, the created assets were to be handed over to the concerned Gram Panchayat/ Municipality by the executing agency for its proper utilisation and maintenance. Any kind of recurring expenditure on the created assets was to be borne by the concerned Gram Panchayat/ Municipality or end- users at their own level.	Out of 61 MCs/BDPOs/Agencies working under six CPDOs this provision was not implemented by 57 MCs/BDPOs/ Agencies in six CPDOs. On being pointed out CPDOs Ambala, Gurugram and Fatehabad replied that instructions in this respect will be issued to concerned MCs/BDPOs/ Agencies. In Reply to audit memo CPDO Bhiwani, Charkhi Dadri and Karnal stated that this practice would be followed in future.
2.	Para 5.5 of the guidelines stated that funds were to be released/spent only on the works approved by DDMC. Ex-post- facto approval/ sanction for any work was to be accorded only under special circumstances by Director, DESA, Haryana. In case, any work was required to be replaced, approval of the same was to be obtained by referring the matter to Director, DESA, Haryana with full justification and an undertaking that sufficient funds were available with that district for the execution of this work.	In five out of seven test checked CPDOs, in Charkhi Dadri, Fatehabad, Faridabad, Gurugram and Karnal 124 works (Appendix 2.4) having sanctioned cost of Rs. 594.38 lakh and with an expenditure incurred being Rs. 487.97 lakh during 2018-19 to 2020-21 were replaced without justification for change of work and without approval from DESA. It was noticed in CPDO Fatehabad that the location of executing of a work relating to construction of a shed was changed without approval of DDMC. The absence of justification in these cases renders the provision futile. No such cases were found in Bhiwani and Ambala.
		On being pointed out CPDOs Fatehabad Faridabad and Gurugram stated (December 2021 to January 2022) that matter will be examined and audit will be intimated accordingly. Reply of CPDO Charkhi Dadri and Karnal was awaited (February 2022).
3.	Para 7.5 of the guidelines stated that PDO as well as Panchayats/Municipalities were to maintain an asset register indicating the requisite details of works both in financial and physical terms executed under District Plan Scheme.	Out of 69 Panchayats/Municipalities corresponding to the seven CPDOs, asset registers were not maintained by 29 Panchayats/Municipalities of three CPDOs Ambala, Gurugram and Fatehabad. Further Assets Register was not maintained in the office of the CPDO Fatehabad and Faridabad. Asset Register was maintained in remaining five

		<p>out of seven CPDOs.</p> <p>In absence of asset register with the end users, the system of ensuring dual check on financial and physical details of works could not be enforced.</p> <p>On being pointed out, CPDO Ambala, Gurugram and Fatehabad stated that instructions in this respect will be issued to concerned MCs/BDPOs/Agencies while CPDO Faridabad intimated that reply will be sent after examining the matter.</p>
4.	<p>Para 7.9 stated that the works of cement concrete streets or pavers block streets with drains for disposal of dirty water were to be executed after obtaining assurance from Public Health, Electricity and Telephone Departments that the pavement would not be dug for laying pipelines, wiring etc. at least in the next 5 years.</p>	<p>Audit noticed that in 1,901 works of cement concrete streets/paver block streets with drains for disposal of dirty water executed in seven CPDO offices, assurance/ certificates were not obtained in any of the seven selected offices. In absence of these assurances/certificates, there is a possibility that these works may be destroyed/damaged as a result of digging by other public utility departments.</p> <p>On being pointed out, CPDO Ambala, Gurugram and Fatehabad stated that instructions in this regard will be issued to concerned MCs/BDPOs/ Agencies. CPDO Bhiwani stated that practically it was not possible to take permission/ No Objection Certificate (NOC) from many Departments. In reply to audit memo, executing agencies under jurisdiction of CPDO Karnal and Charkhi Dadri, stated that this practice would be followed in future.</p>
5.	<p>Para 7.11 stated that a sign board of the scheme was to be installed at the site of work showing the name of scheme and other details on each work site.</p>	<p>Out of 61 MCs/BDPOs/Agencies of six selected CPDOs, 58 MCs/BDPOs/ Agencies of six CPDOs Ambala, Bhiwani, Charkhi Dadri, Gurugram, Fatehabad and Karnal intimated that that installation of signboard was not being carried out.</p> <p>On being pointed out, CPDOs Ambala, Fatehabad and Gurugram stated that instructions in this regard will be issued to all MCs/Blocks/ Agencies. Reply of CPDO Bhiwani, Karnal, and Charkhi Dadri was awaited.</p>

During exit conference (May 2022), the ACS stated in respect of audit objection at Sr. No. 1 and 3, that data relating to assets created under District Plan scheme for a period of five years in reverse chronological order from 2020-21 to 2017-18 would be uploaded on the official website of the Planning Department.

In reply, the Director DESA intimated (May 2022) that all CPDOs will be directed to ensure that Executing Agencies will take care of such common deficiencies in future while executing the works.

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

As per District Plan Guidelines Para 4.9 after completion of works, the created assets were to be handed over to the concerned Gram Panchayat/ Municipality by the executing agency for its proper utilisation and maintenance. But executing agency failed to compile above maintain direction, now matter has been taken seriously at Head office level and necessary directions in compliance of exit conference have been issued to all ADC-cum-CPDOs in the state Hence, Para may be dropped.

Mostly works are changed due to not feasibility report and in public interest with approval of higher authorities and further approval for change of works was also taken in the next DDMC meeting. Further, O/o ADC-cum-CPDO, Karnal is also made it clear that

all the works replaced were already approved by DDMC as per District Plan guidelines i.e. DDMC can approve 10% standing works. Hence, Para may be dropped.

Some districts maintained asset register and shown to the audit party. However many district failed to follow Para 7.5 of the Guidelines. Now matter has been taken seriously and necessary directions in compliance of exit conference have been issued to all ADC-cum-CPDOs in the state Hence, Para may be dropped.

In this regard, all the executing agencies are directed by O/o ADC-cum-CPDOs for obtain assurance from the public health, electricity and telephone departments that the pavement would not be dug for laying pipelines, wiring etc, at least in the next five years. This practice would also be followed to abide by the District Plan Guidelines. Hence, Para may be dropped.

It is brought to your kind notice that a letter has been written to all ADC-cum-CPDOs to direct all executive agencies that sign boards should be erected by executing agencies showing the name of scheme and other details of each work site.

All ADC-cum-CPDOs have been directed to ensure that executing agencies will take care of such common deficiencies in future while executing the works. Hence, Para may be dropped.

The Committee has desired that the responsibility of the erring officers/officials be fixed under intimation of the Committee and strict instructions be issued to follow the guidelines in executing the works.

[8] 2.11 Non/short monitoring of works by DDMC quarterly:

Para 3.2 of District Plan guidelines stated that DDMC was to meet at least once in every quarter for the transaction of business including the activities. Further, Para 3.3 of guidelines provided that Director, DESA, Haryana could be requested to attend meeting himself or to depute his representative to attend the DDMC meeting as special invitee. In addition, as per Para 3.9 of the guidelines, DDMC was to review the progress of works/schemes under District Plan in quarterly meeting and a copy of the minutes of quarterly meeting was to be sent to Director, DESA, Haryana.

During scrutiny of records of selected units, audit noticed that none of the DDMCs met as per the time schedule provided in the guidelines and neither the Director, DESA nor his representative attended the DDMC meetings even once. In place of 12 quarterly meetings due in three years, only three to six quarterly meetings were held by CPDOs during the years 2018-19 to 2020-21 as detailed in the **Table 2.6**.

Table 2.6: Details of DDMC Meetings held during 2018-19 to 2020-21

Sr. No.	Name of District	Number of meetings during 2018-19 to 2020-21		
		To be held as per guidelines	Held	Held short
1.	Ambala	12	3	9
2.	Fatehabad	12	5	7
3.	Gurugram	12	6	6
4.	Faridabad	12	5	7
5.	Karnal	12	5	7
6.	Bhiwani	12	5	7
7.	Charkhi Dadri	12	4	8

Source: Information collected from the department

The provisions for monitoring were assessed as a critical tool to ensure the achievement of optimum outcomes in terms of balanced development with convergence of resources and enforcement of inter-sectoral priorities brought out in the District Plan. A direct impact of lapses on part of monitoring was seen in lapsing of budget, as brought out in Paragraph 2.5 of this Report.

On being pointed out CPDOs Ambala, Fatehabad and Gurugram stated (December 2021 to January 2022) that it will be taken care in future. CPDO Bhiwani stated that due to busy schedule and COVID, the targeted number of quarterly meeting was not achieved. CPDO Faridabad intimated that reply will be sent after examining the matter.

In reply, the Director DESA (May 2022) stated that the meeting of DDMC could not be conducted on regular basis because of restrictions imposed due to spread of COVID-19 pandemic. Reply was not acceptable as COVID-19 pandemic was spread during 2020-21 but non/short monitoring of works by DDMC was in all the three years.

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

It has been observed that monitoring of works by DDMC on quarterly basis not be conducted because of unavoidable reasons such as covid, busy schedule of Chairman, work load on district administration etc. However, sincere efforts are being taken to make it practical for future. Necessary instructions also issued to districts in this regard. Hence, Para may be dropped.

The Committee has recommended that the quarterly meetings of the District Development and Monitoring Committee (DDMC) be convened/held as per the guidelines.

[9] 2.13 Physical inspection not conducted for development works executed under District Plan:

Para 8.5 of 'District Plan' guidelines provides that planning officers were to conduct physical inspection of development works executed under District Plan scheme at least once in a week. The CPDO and Deputy Commissioners were to conduct physical inspection of development works executed under District Plan scheme at least once in a month. These inspection reports were required to be sent to Director, DESA, Haryana.

Scrutiny of records of selected CPDOs revealed that while the physical inspection of development works was not conducted by CPDO Ambala and Fatehabad whereas Planning Officer, Gurugram conducted 71 physical inspections out of 156 inspections due during audit period. Physical inspection was conducted by CPDO Faridabad from February 2021 onwards. However, CPDO Bhiwani, Charkhi Dadri and Karnal had not maintained any record for their field inspection. As such audit is not in a position to comment upon any deficiency with respect to the field visits carried out in these offices.

On being pointed out (September 2021 to February 2022) CPDO Ambala, CPDO Fatehabad, CPDO Gurugram stated that the matter will be taken care in future whereas CPDO Faridabad intimated that reply will be sent after examining the matter. Reply of CPDO Bhiwani, Charkhi Dadri and Karnal was awaited.

In reply, the Director (DESA) intimated (May 2022) that reports were being sought from the concerned CPDOs regarding physical inspection of development works executed under the scheme.

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

In this regard it is submitted that a prescribed format regarding physical inspection has been issued alongwith quarterly/ annually progress report to all CPDOs and directed to send the report quarterly/ annually to HQ. It is also taken in practice and reports received regularly. Hence, Para may be dropped.

The Committee has desired that fresh reply with latest status be submitted at the earliest possible and strict instructions be issued to the field officers to conduct physical inspections of the development works being executed under the District Plan.

[10] 2.14 Work not found constructed at site with expenditure of Rs 9.90 lakh:

As per Para 8.3 of the District Plan guidelines, the CPDOs were to monitor regularly/periodically the development schemes/works sanctioned under District Plan.

During scrutiny of records of CPDO, Gurugram, it was noticed that a work was approved by DDMC during the year 2018-19 for construction of a road from Mata Mandir to house of Laxmi Narain in Ward No. 2 Haily Mandy on which an expenditure of ₹ 9.90 lakh was incurred. During joint physical verification of work (December 2021), it was noticed that this road had not been constructed. In the joint inspection, it was stated by Secretary, MC Haily Mandi that Water Bound Macadam (WBM) was started but the matter went to court. Details of the work have been given in **Table 2.8** below:

Table 2.8: Details of Work not found on site

Name of MC	Year of Work	Name of Work	Sanctioned Amount	Expenditure	Status of Payment
MC, Haily Mandy	2018-19	Construction of road from Mata Mandir to House of Laxmi Narain in ward no. 2, Haily Mandy	Rs. 9,90,000	Rs. 9,90,000	Payment was made to the supplier

The payment against works was made without any corresponding physical verification. In absence of an effective monitoring mechanism, adequate safeguards were required to be built in while making payments against works, which was not done. No such case was noticed by Audit in any other selected CPDO.

On being pointed out (December 2021) office of the CPDO, Gurugram stated that now the matter is sub-judice and that Audit will be intimated after judgment of court. On being specifically asked, the copy of court case was not made available to audit.

The Department intimated (September 2022) that a fact finding inquiry was conducted by Additional Director, DESA which found that an expenditure of ₹ 9.90 lakh was incurred but mentioned road had not been constructed.

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

In this regard it is submitted that petition has been filed in the High Court of Punjab and Haryana at Chandigarh and the Hon'ble court disposed off the matter with a comment that ADC has enquired into matter and found Municipal Engineer, Hailey Mandi, now posted as Executive Engineer, Municipal Council, Narnaul, Guilty and recommendations were sent to the Deputy Commissioner, Gurugram to issue charge-sheet under Rule 8 for departmental proceedings and for recovery of amount from the above said officer. Hence, Para may be dropped.

The Committee has desired that a fresh reply with latest status as to (i) the issuing of the charge sheet to the erring officer for releasing payment for the work(s) not executed at site; (ii) lodging the FIR against the agency and (iii) the recovery at the earliest possible for further consideration of the Committee.

[11] 5.13 Irregularities in payment of pensioners/family pensioners:

Excess/irregular payment of Rs.9.56 crore out of the Consolidated Fund of the State on account of payment of pension/family pension reflects deficiencies on the part of State Bank of India as well as Treasury and Accounts Department.

Haryana Civil Services (Pension) Rules, 2016 (HCS Pension Rules) define "Pension" as a recurring or non-recurring payment made to a Government employee after retirement, in lieu of qualifying service rendered by him subject to future good conduct. The complete process of assessment, sanction, authorisation and disbursal of pension primarily involves three service providers i.e. the Pension Sanctioning Authority (PSA), the Pension Authorising Authority (PAA) and the Pension Disbursing Authority (PDA). Once the pension papers have been received from the PSA, the Accountant General (Accounts & Entitlement), Haryana i.e. the PAA is required to apply the requisite checks and assess the amount of pension and issue the Pension Payment Order (PPO) or Family Pension Payment Order (FPPO), to the Treasury Officer (who is the PDA) amongst others in whose jurisdiction the payment of pension/family pension is to be made.

An alternative for the concerned pensioner is to choose to draw the pension from any of the agency bank authorised by the Reserve Bank of India (RBI) and chosen by the Government of Haryana for disbursement of pension. This *inter-alia* includes the State Bank of India (SBI) and significant number of Pensioners/Family Pensioners of the Haryana State Government are on board with the SBI in the form of operational accounts.

The amount of monthly pension, including relief on pension sanctioned by Government from time to time, is paid by the Centralised Pension Payment Centres (CPPC) by credit to the bank account of the pensioner already opened with the paying branch. The CPPC is also responsible for calculation of pension, to carry out effect of change in Dearness Relief (DR), medical allowance, revision of pension and calculation of arrears of pensions, etc.

The SBI has one such CPPC at Panchkula, which handles the bulk of pension payments of the Haryana Government Pensioners drawing pension from SBI branches. Audit of the CPPC, SBI, Panchkula was conducted (June 2021 to September 2021). Following observations were noticed during audit:

A. Irregular payment of pension to retirees of Boards/Corporations & other States

(ii) Also, in 12 cases, it was seen that pensioners of States/Union Territories other than Haryana State Government were incorrectly shown under the Haryana Government pensioners/family pensioners category. Thus, incorrect categorisation of these 12 pensioners as pensioners retired from Haryana Government led to irregular payment of ₹ 2.36 crore as pension/family pension from the Consolidated Fund of the State during the period from August 1981 to August 2021.

The CPPC (SBI) intimated (May 2022) that the categories of 10 pension accounts have been rectified and the revised scrolls have been submitted to the concerned Focal Point branches for onward submission to the respective Treasuries.

B Payment of enhanced family pension to family pensioners beyond prescribed period:

Enhanced family pension is admissible to the eligible family member(s) –

- (a) up to ten years, equal to fifty *per cent* of last emoluments for pension to the family member of a deceased or disappeared Government employee who dies or disappears while in service; or
- (b) up to seven years or the date of attaining the age of sixty five years of the deceased pensioner had he been alive whichever is earlier, equal to the pension admissible at the time of death after retirement; or
- (c) up to seven years or the date of attaining the age of sixty five years of the disappeared pensioner had he been present, whichever is earlier, equal to the pension admissible at the time of disappearance;

It was noticed that enhanced family pension in 18 cases was disbursed beyond the period prescribed under the HCS (Pension) Rules, 2016. This resulted in an excess payment of ₹ 84.14 lakh to the family pensioners during the period from November 2010 to August 2021.

CPPC (SBI) intimated (May 2022) that the basic pension has been rectified in all the cases. An amount of ₹ 14.05 lakh has since been recovered and followed up with the pensioners for recovery of remaining amount in lump sum. Meanwhile, recovery by way of $\frac{1}{3}^{\text{rd}}$ of the pension amount per month has been initiated in the pension accounts.

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

- (i) in this regard, it is intimated that overpayment of pensionary benefits have been made by Centralized Pension Processing Cell (CPPC), State Bank of India, Panchkula
- (ii) it is also intimated here that for improvement of the internal control processes, after approval of Government, an amount of Rs. 1.95 Lakh GST was issued by Treasuries & Accounts department to Accountant General, Haryana vide their letter no. TA HR(DMC)/Prog/DEO IV/2021/82-87 dated 13.01.2022, for data mapping of pensioners between Accountant General office, CPPC SBI/PNB and State Government (e-pension) so that such cases of overpayment may be ruled out. The matter is under consideration at the level of principal Accountant General(A&E) Haryana

- (iii) Present Position of the overpayment of pensionary benefits is as under:-

Total Overpayment	09.51 Cr
Recovered till now	08.96 Cr
Balance	00.55 Cr.

As per CPPC, SBI the recovery of pending Rs. 55.44 Lakh is under process

- (iv) It is mentioned here that Reserve Bank of India vide letter No 81/2020-21/84, dated 21.01.2021 has instructed to agency Banks to refund the amount paid in excess, to the Government in Lump-Sum immediately.

(v) The Treasuries & Accounts Department, Haryana vide its letter no. TA-HR (10T)/ 2023/2823-25 dated 04.05.2023 reminder dated 29 08 2023 and e-mail dated 31.08. 2023 has requested CPPC,SBI, Pki to deposit the amount in Lump-Sum with State Government Treasury as per said letter of Reserve Bank of India dated 21.01.2021

After hearing the departmental representatives, the Committee has desired that a communication be sent to the Bank to fix the responsibility of the erring officers/officials in the matter and action taken report be submitted to the Committee at the earliest for further consideration.

Urban Local Bodies Department

[12] 3.7 Non-drawal of Municipal levy in respect of Municipal Committee Kundli:

Municipal Committee, Kundli was formed in October 2018, but its share of Municipal Levy was not released to it due to problem in software at the level of office of Registrar. In this regard, the DULB, has not taken any action from 2018 to 2021 for rectifying the issue of software and reconciling the share of stamp duty at Municipal Committee, Kundli.

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

Municipal Committee, Kundli was constituted vide Haryana Government's notification No. 18/127/2018-3C1 dated 16.10.2018, after which CWP No. 3973 of 2019 and 6626 of 2019 were filed against the formation of the municipality. After disposal of these CWPs the municipal office started functioning in March, 2020. After commencement of the work of the municipality, Municipal Committee, Kundli had requested to Naib Tehsildar, Rai vide its letter Nos. 286 dated 18.03.2020, 385 dated 31.03.2020 and 533 dated 22.05.2020 regarding release of two percent share of stamp duty to the said municipality.

After this, Joint Sub-Registrar, Rai had written to the District Information Officer, Sonipat in this regard mentioning that an application regarding two percent stamp duty has been received from the municipality in his office but in the software available in the office, there is no provision to separate two percent stamp duty share of Municipal Committee. In the said software, there is a provision to calculate two percent stamp duty of all the villages included in Municipal Corporation, Sonipat, which also includes Municipal Committee, Kundli. Joint Sub-registrar was requested that such a provision should be made in the software so that two percent additional stamp duty of Municipal Corporation, Sonipat and Municipal Committee, Kundli can be obtained separately. A copy of which was endorsed to the office of Municipal Committee, Kundli as per his office letter No. 2890 dated 18.06.2020.

As per Municipal Committee, Kundli's letter No. 1962 dated 01.07.2021, Sub Divisional Officer (No.) Sonipat and Administrator, Municipal Committee, Kundli also requested the Deputy Commissioner, Sonipat to send the case along with their recommendations to the government for making such a provision in the said software. Apart from this, office of the Municipal Committee, Kundli has requested to Deputy Commissioner, Sonipat vide its letter Nos. 384 dated 23.02.2022, 699 dated 06.04.2022 and as per letter No. 60 dated 16.01.2023 to District Revenue Officer, Sonipat to provide the amount of stamp duty share of the municipality in this regard.

Further, the amount of stamp duty share of Municipal Committee, Kundli from 01.04.2021 to 28.02.2023, amounting to Rs. 4,41,76,791/- has been received on 02.05.2023.

It is also pertinent to mention here that the since some area of Rai Tehsil was merged in MC, Kundli, which was earlier in MC, Sonapat. As informed by Joint Registrar, Rai that the share of Stamp Duty of that area prior to 01.04.2021 was transferred to MC, Sonapat. But since the specific amount has not been mentioned, hence the said amount has not been reconciled yet. However, DMC, Sonapat has been

requested to take up the matter with Deputy Commissioner, Sonapat in order to reconcile the Stamp Duty share prior to April, 2021.

However, nothing is pending towards the Stamp Duty share of the noted period in the para, therefore, it is requested to drop the para.

After hearing the departmental representatives, the Committee has desired that the matter be sorted out at the earliest under intimation of the Committee.

[13] 3.11 Limitations in Audit by Director Local Audit Department:

Director Local Audit Department is the primary auditor for Municipal Bodies required to certify the Financial Statement of the Municipal Bodies. As per information provided by the Local Audit Department (January 2022) that the Stamp Duty is the income of the Municipal Corporations/Councils/Committees. This duty is collected by Revenue Department and transferred to Local Bodies (Department). Local Audit checks the calculations and accounting of the duty into the relevant record and register. Further, it was also apprised that the record of reconciliation of stamp duty (MC share) is duly stamped & verified by the Revenue Authorities. No other record is within the purview of audit of Local Audit Department against which reconciliation of same could be done. It is seen that Director Local Audit Department has claimed mandate limitation in respect of assessment, receipt of collection and transfer of Municipal Levy. It is assessed in audit that it is incumbent on Director, Local Audit Department to derive assurance in the matter in view of materiality involved. It is up to Director, Local Audit Department to determine methodology and could include seeking assurance from the Accounting Authorities, Finance Department, DULB, concerned Deputy Commissioners entrusted with the work of transfer of this levy and / or from Primary Auditors of the State Government. The change of procedure in transfer of this levy w.e.f. April 2012 was contrary to the provision of HMC Act and HM Act and resulted in denial of the amount due to Municipal Bodies and should have been an area to be highlighted by the Local Audit Department in its functions as a Primary Auditor of the Municipal Bodies.

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

1. Treasuries and Accounts Department, Haryana vide its letter No. TA-HR/DMC/2011/9514 dated 06.05.2011 (Annexure-A) informed all Treasury Officers in Haryana State under intimation to this directorate that during the operation of Online Budget Allocation System it was noticed that 2% commission on the sale of non-judicial stamp papers is being allowed by Treasury Officer in submission of bills by the respective DDOs without budget provision. It has been felt that the Budget provisions for such payment also need to be made available on budget online. Taking a lenient view, it was decided that up to 30.06.2011 such bills be passed by Treasuries without availability of budget online. However, it was also made clear to the DDOs concerned that after this date such bills will not be passed by the Treasuries unless the budget provision is available online.

2. During a meeting held under the Chairperson of Financial Commissioner and Principal Secretary to Government, Haryana, Finance Department on 20.06.2011, it was decided that the Urban Local Bodies Department will make provision of budget on the actual payment to Municipal Committee/Local Bodies during the previous year. Budget provision for the year 2011-12 will be got through first supplementary and on proportionate basis for six months since the payment relating to period up to June, 2011

have already been allowed on the same pattern as was being done earlier. Scheme for this budget will be got opened at the earliest by sending proposal for the same by the Urban Local Bodies Department to concerned FD Branch. (Minutes of meeting attached as Annexure-B)

3. During another meeting held under the Chairperson of Financial Commissioner and Principal Secretary to Government, Haryana, Finance Department on 16.11.2011, it was decided that budget provision for payment of 2% stamp duty on sale of non-judicial stamp papers should be made by Director, Urban Local Bodies on the basis of actual share of preceding year share of stamp duty + 10% and the reconciliation on the actual basis will be done in next financial year.

4. The concurrence of AG, Haryana for opening of New Sub/detailed and object heads under major Head "2217 Urban Development" was obtained vide their letter No. TM(T)/sub head 2011-12/Vol-I/ 847-54 dated 22.12.2011 (Annexure-C).

5. Therefore, Government of Haryana had decided to make payment to Municipal bodies through budgetary provision in annual budget with effect from April, 2012 vide notification No. 11/159/2011-5FDIII dated 31.07.2012 (Annexure-E).

6. The procedure mentioned in the above noted notification dated 31.07.2012 of the Finance Department has been followed vide which the Budget Controlling Authority i.e., Director, Urban Local Bodies will distribute the online budget to various Deputy Commissioners in the State on the basis of Sale of Non-Judicial Stamp Papers during the last financial year. Deputy Commissioners will follow the process of determining the actual amount payable to each Municipal Corporation/Council/Committee and budget scheme as applicable will be mentioned in the bill. In case of shortage of funds, DDO (Deputy Commissioner) shall approach the BCA (Director, Urban Local Bodies) and BCA will make further distribution of budget in view of the budget position of each DDO and expenditure incurred by them.

7. Principal Accountant General (A&E) pointed out irregularities in the system of accounting and transfer of Municipal Levy during April, 2012 to March, 2021 which was found contrary to the provisions of List of Major and Minor Head of Accounts.

8. On the report of PAG (A&E), State Government decided to take corrective measures and it was notified vide No. 8/5/2021-491 dated 05.03.2021 that two *per cent* stamp duty would be levied in addition to duty imposed under the Indian Stamp Act, 1899. Further, vide notification No. 7/8/2021-2TCP dated 29.06.2021, Government has decided to transfer the Stamp Duty to Municipal Bodies/DULB under the accounting classification 'Major Head 0030-02 (Stamp Non-Judicial) – 901 (Deduction to local bodies)-99 (Share of Stamp Duty)-51(NA)-00' on monthly basis, as per List of Major Minor Heads and similar to the system prior to April, 2012. Also, the budget provision for the upcoming year (2024-25) needs to be made on the basis of actual budget share of Stamp Duty + 10% of the preceding year (FY 2022-23).

The audit of Municipal Bodies is being conducted by the Local Audit Department as per provision contained in the Municipal Acts.

The Committee has desired that the updated reply, after obtaining the status from the Finance Department, Haryana be submitted to the Committee for its consideration.

[14] 5.8 Non-adherence to prescribed norms/procedures resulting in irregular payments to contractors on account of development works:

Allotment of works to a contractor on quotation basis by flouting the prescribed e-tendering process without approval of estimates, repetition of allotment by slight variation in name of the contractor but having same TIN Number and place of business culminated in a loss of ₹ 23.80 crore to the Municipal Corporation Faridabad (MCF) as no works were executed against these payments. Further, an amount of ₹ 183.83 crore was disbursed to the same contractor without proper documentation thereby indicating weak internal and financial controls.

Paragraph 10.1.3 of the Code provides that the estimates shall be a cost-effective proposal for the intended purpose and be as accurate as possible. Further, as per Paragraph 9.5.1 of the Code, for every work proposed to be carried out, a detailed estimate must be prepared for sanction of the competent authority. This sanction shall be known as technical sanction and should precede the actual execution. Paragraph 9.5.5 of the Code provides that the detailed estimate should bring out quantities of principal materials to be consumed and unit rates of cost. Paragraph 9.3.8 of the Code also provides that the necessity of obtaining administrative approval of higher authority is not avoided by the fact that the cost of each particular work in the project is within the powers of a lower authority to accord approval.

Director, Urban Local Bodies Haryana informed (November 2014) to all the municipalities about the decision of the State Government for enforcement of e-tendering system for all civil works, purchase of stores or engagement of labour under outsourcing policy with effect from December 2014. The orders were reiterated and it was directed (April 2015) that no bifurcation of the estimates be done of similar nature of work, otherwise strict action will be proposed against the concerned officer for not obeying the Government instructions. The Principal Secretary to the Government of Haryana in Urban Local Bodies Department vide order No. 19/24/2015 dated 31 March 2015 stipulated that the cost of works should not be manipulated by subdividing them so as to make their pitch remain within the competency of the municipalities and provisions of PWD Code must always be complied with in letter and spirit.

Further, it was decided (June 2016) by the Government that the minimum threshold value of e-tendering in respect of procurement of stores/goods/ works/services in the State would be ₹ one lakh in each case (without any splitting of order).

During audit of Municipal Commissioner, Faridabad (MCF) for the period from April 2018 to March 2019 conducted from 20 May 2019 to 19 July 2019, it was assessed that payment for 164 development works costing ₹ 7.85 crore were made to Shri Satbir Singh contractor and his agencies with slight variation in name of the agency but having the same Taxpayer Identification Number (TIN) under the provision of Value Added Tax/ Central Sales Tax on each bill. The payments were made to the contractor for development works like (i) repair of drains (ii) stone metal supply (iii) cement concrete (CC) work in interlocking paver blocks having similarities in items executed, in equal quantities and equal amounts through bills having the same TIN No. (06822828315) and amounting below Rs five lakh in each case as shown in the Table below :

Sr. No.	Name & address of the Contractor	Number of Development Works	Amount (Rs. in lakh)
1	M/s. Satbir Singh, Contractor, No. 545 Pravatia Colony, Faridabad, No. 545 Parvatiya Colony, Faridabad	46	220.20

2	M/s. Satbira Construction Private Limited, 545 Pravatia Colony, Faridabad	28	134.09
3	M/s. Satvi Construction Private Limited, 545 Pravatia Colony, Faridabad	34	163.00
4	M/s. Satvi Precast Private Limited, 545 Pravatia Colony, Faridabad	28	134.09
5	M/s. Satvi Traders Private Limited, 545 Pravatia Colony, Faridabad	28	134.09
Total		164	785.47

It was further seen that these development works were got executed against quotations obtained from Shri Satbir Singh contractor and four slightly varied names of agencies as shown in the Table above. In 18 cases even the quotations were unsigned while the date of obtaining the quotation was missing in five cases. Further, it was also observed that no detailed estimate for these works were prepared and technical sanction was also not obtained. Only descriptions were given such as repair of drains in various places in different Wards, CC work, providing and laying of interlocking tiles, etc. in different sectors and the execution of these works was stated to have been recorded in Measurement Books (MBs) which were not produced to audit.

It is accordingly assessed in audit that transparency of E-tendering has been compromised through arbitrary allotment of work by sacrificing market competition by splitting works in contravention to the PWD codal provisions. Since the works were similar in nature which were executed within a gap of two to three months by all the divisions, detailed estimate of each of the works could have been prepared (by considering works of similar nature having same quantities to be executed as a single work) and the works could have been allotted by e-tendering mechanism. The department's logic that the work has been executed on Haryana Schedule of Rates is not tenable as innumerable works are being executed including those below schedule rates by the PWD as well as Haryana Urban Development Authority (now Haryana Shehri Vikas Pradhikaran). Thus, acceptance of quotation-based rates of work involving huge amounts to the tune of ₹ 7.85 crore has unduly benefitted the contractor.

Similarly, payment to the tune of ₹ 459.87 lakh was made vide Vr. No. 896 to 957 dated 11 August 2017 (RTGS/Cheque No. 056452) for 96 works and ₹ 447.90 lakh vide Vr. No. 55 to 154 dated 31 March 2017 (RTGS/Cheque No. 024610) for 100 works to the same contractor by keeping every bill below ₹ five lakh which were allotted on quotation basis and without approval/support of any detailed estimate.

The above audit observations with monetary value of ₹ 1,693.24 lakh (for 360 works/Bills) were issued in August 2019 to MCF through the Inspection Report (IR) for the year 2018-19. It highlighted the violation of the internal control mechanism with respect to ensuring the availability of fundamental documents like duly approved estimates, quality reports, measurement books etc. In addition to above, the accounting lapses with respect to payments to one and the same contractor by slight variation in the agency name were also highlighted. Moreover, paragraph 4.3.4.8 involving 320 works of ₹ 14.77 crore titled as 'Execution of works without e-tendering' has already been included in Annual Technical Inspection Report (ATIR) for the year 2017-19.

The aforesaid matter also came to the notice of the Councillors of various wards in the MCF when the information on these works was provided to the Councillors by the

Accounts Branch of the MCF on 28 May 2020. The Councillors complained to the Commissioner, MCF that 388 works which were referred to in the letter dated 28 May 2020 were not actually executed in their wards. The Commissioner, MCF vide Office Order No.241 dated 9 July 2020 and No. 3190 dated 13 August 2020 constituted a committee comprising of Joint Commissioner (MCF), Chief Engineer (MCF), Zone Taxation Officer (HQ), Deputy Mayor and Councillor of Ward 26. The Committee concluded in March 2021 that the contractor and the concerned Junior Engineer (JE) failed to show even a single work out of the list of 388 works. The Committee also recommended suspension of the regular JE along with dismissal of services of another JE who was hired on outsourcing and registration of criminal proceedings against both. It was concluded by the Committee that the MCF had suffered a loss to the tune of ₹ 23.80 crore due to payment for these 388 works and recommended for detailed investigation from a specialised agency against all officers including the then Chief Engineer.

The issue was again analysed and pointed out in audit of Municipal Corporation, Faridabad (MCF) during audit (March to October 2021) conducted for the period April 2019 to March 2021. It was observed that even after constitution of the Inquiry Committee in May/July 2020, an amount of ₹ 7.70 crore was disbursed to this contractor for works shown to be executed in the similar way. Moreover, entries of this payment were also not recorded in the cashbook for the month and Bank Reconciliation for this period was not done and due to that the missing entry could not be brought on record. Expansion of coverage on this issue by audit revealed that payments to this contractor were made from April 2015 to June 2020 to the tune of ₹ 183.83 crore. Out of this payment, 375 vouchers for the payment of ₹ 104.30 crore were available in the Accounts Branch of the MCF while 213 vouchers for the payment of ₹ 79.53 crore were not made available to audit by the accounting personnel of the MCF. In the intermediate period an incident of fire also took place in the accounts premises on 20 August 2020 but no assessment of records lost due to fire incident was made by MCF.

Thus, there was weak internal control mechanism in the MCF for dealing of payment of execution of development works and the authorities did not take effective measures even after the audit observation to the tune of ₹ 16.93 crore was issued in August 2019. The works were allotted to a contractor on quotation basis instead of the prescribed tendering process. The process was repeated and multiplied manifold by slight variation of name of the contractor but having same TIN Number and place of business. Some important fundamental documents required to be prepared by the Haryana PWD Code were not being prepared and the prescribed procedure of approval of estimate was not followed. Payments to the tune of ₹ 7.70 crore were made even after initiation of inquiry against the contractor. In absence of accounting checks like bank reconciliation, the possibility of the rise in figure of the questioned payments cannot be ruled out.

Thus, indifferent approach of the MCF in dealing with the execution of works is considered to be largely detrimental to its financial health as an amount of ₹ 183.83 crore was disbursed to the same contractor thereby indicating weak financial and internal control mechanism.

Recommendation: The State Government may consider initiation of a thorough investigation in the matter to fix responsibility and take action against the contractor as well as involved officers/officials.

The matter was referred (4 May 2022) to Principal Secretary, Urban Local Bodies Department, Government of Haryana for reply/comments. The reply was awaited (August 2022).

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

In this regard, it is stated that this para is self-explanatory. The TIN no. is allotted to contractors by State Excise & Taxation Department. The bills issued by contractors are shown in the Sales Tax/GST returns filed by the contractor. This office has filed all the statutory returns i.e. TDS, GST in respect of Sh. Satbir Singh, Contractor & his firms on the basis of TIN No./GST No. provided by contractor in respect of 164 Nos. development works as in the observation of A.G.

Regarding various discrepancies found in such development works, it is submitted that earlier all quotation / sanction-based works were got executed after adopting due procedure/approval from the competent authority i.e. Commissioner, MCF. Also, the developments works are carried out after preparation of estimate by the concerned Junior Engineer and by following due channel of approving the same, the estimate is got approved technically and administratively, thereafter, the work got started.

As far as the matter of discrepancies found in development works carried out by Shri Satbir Singh Contractor is concerned, the matter is being investigated by State Vigilance Bureau (Anti-Corruption Bureau Haryana) thoroughly.

It is submitted here that ULB Department in the year 2013-14 had issued directions regarding implementation of E-tendering system for all works (procurement/civil), further Department of Industries and Commerce, Haryana Govt. vide endst No. 2/2/2016-41 Bill dated 10.06.2016 issued instructions that minimum threshold value of e-tendering will be Rs. 1.00 Lakh. in each case (without splitting). Municipal Corporation Faridabad violated above instructions of the State Govt. and executed various miscellaneous works on quotation basis. Also, as recorded in the Audit para the audit has made an observation that these works were allotted to same contractor Sh. Satbir Singh and his others agencies with slightly varied names.

Haryana State Vigilance Department (Anti-Corruption Bureau Haryana) has conducted enquiry no 6 dated 10.05.2019 and enquiry no 2 dated 10.02.2021 regarding irregular payments to contractors (Satbir & his firms) without execution of works As per the findings of the enquiry reports four FIR's have been registered (FIR No 11 dated 24.03.2022, FIR No. 13 dated 19.04.2022. FIR No 21 dated 16.06.2022 and FIR No. 23 dated 15.07 2022) under IPC Section 166, 167, 201, 218, 120 B, 409, 420, 467, 468, 471 PC Act Section 7, 13 against Contractor Satbir Singh, Raman Sharma CE (Retd.), DR Bhaskar CE (Retd.), Vishal Kaushik, AO, Satish Kumar AO, Deepak Thappar Joint Director (Audit) and others. The concerned erring officials were arrested by the Police Department and now have been released on bail. Further, departmental action has also been taken against these officers mentioned in the FIR Both the Chief Engineers and Account Officers have been suspended, Sh. Deepak Kumar has been suspended by MCF and the services of Sh. Rajan Tewatia JE, Sh. Pankaj Clerk, Sh. Tasleen Clerk (all employed through outsource) have been dispensed with.

Regarding transparency of E-tendering is concerned, it is submitted that earlier the process of e-tendering was carried out after following due procedure by taking

approval from competent authority. It is also mentioned here that at present all process of estimating & tendering is being carried out on the HEWP portal which was launched by Haryana Govt. in February, 2022.

In addition to above, it is also pertinent to mention here that the works mentioned in the said audit para are being enquired by State Vigilance Bureau. It is also intimated that in spite of that following instructions have also been issued to all Executive Engineers to stop the same practice in MCF in future: -

a. Various directions/instructions in General Orders/Standard Operating Procedure (SOPs) have been issued to all concerned by Ld. CMC vide office orders bearing No. MCF/XEN(HQ)/ 2022/219, dated 22.06.2022, No. MCF/PS/2022/289, dated 06.07.2022, No. MCF/PS/2022/547, dated 29.11.2021 & No. MCF/PS/2022/460, dated 21-10-2021.

b. Moreover, Executive Engineers have also been directed vide memo No. MCF/SE/ 2022/283, dated 06.05.2022 to maintain record of MBS and put up MBS to audit with details of record entries duly signed, check & billed by the concerned engineers to calculate/assess and pass exact due amount and in absence of compliance it will be the responsibility of concerned Municipal Officers/officials in case any kind of over/wrong/ undue payment admitted/released. Copies attached.

c. Directions have been issued to all Executive Engineers vide memo No. MCF/SE/2022/260, dated 02.05.2022 to stop the execution of work on quotation basis and bifurcation/splitting of works.

It is submitted here that ULB Department in the year 2013-14 had issued directions regarding implementation of E-tendering system for all works (procurement/civil), further Department of Industries and Commerce, Haryana Govt. vide endst No. 2/2/2016-41 B-II dated 10.06. 2016 issued instructions that minimum threshold value of e-tendering will be Rs. 1.00 Lakh. in each case (without splitting) Municipal Corporation Faridabad violated above instructions of the State Govt. and executed various miscellaneous works on quotation basis.

It is also mentioned here that at present all process of estimate and tendering is carried out as per HEW Portal which is launched by Haryana Govt. in February 2022.

Regarding transparency of E-tendering is concerned, it is submitted that earlier the process of e-tendering was carried out after following due procedure by taking approval from competent authority. It is also mentioned here that at present all process of estimating & tendering is being carried out as per HEWP portal which is recently launched by Haryana Govt.

In addition to above, it is also pertinent to mention here that the works mentioned in the said audit para are being enquired by State Vigilance Bureau. It is also intimated that in spite of that following instructions have also been issued to all Executive Engineers to stop the same practice in MCF in future: -

a. Various directions/instructions in General Orders/Standard Operating Procedure (SOPs) have been issued to all concerned by Ld. CMC vide office orders bearing No. MCF/XEN(HQ)/2022/219, dated 22.06.2022, No. MCF/PS/ 2022/289, dated 06-07-2022, No. MCF/PS/2022/547, dated 29.11.2021 & No. MCF/PS/2022/460, dated 21.10.2021.

b. Moreover, Executive Engineers have also been directed vide memo No. MCF/SE/2022/283, dated 06.05.2022 to maintain record of MBS and put-up MBS to audit with details of record entries duly signed, check & billed by the concerned engineers to calculate/assess and pass exact due amount and in absence of compliance it will be the responsibility of concerned Municipal Officers/officials in case any kind of over/wrong/undue payment admitted/released. Copies attached.

c. Directions have been issued to all Executive Engineers vide memo No. MCF/SE/2022/260, dated 02.05.2022 to stop the execution of work on quotation basis and bifurcation/splitting of works."

After, finding of the Audit observations and initiation of enquiry, in order to strengthen its weak internal control mechanism, Municipal Corporation Faridabad has issued various direction / instructions orders / SOPs as detailed in their reply.

Vide memo No. 456 dated: 25.01.2022 DULB has issued directions for monitoring of works done by the municipalities of the state. The department has also issued detailed instruction alongwith SOPs for execution of petty emergency repair & maintenance works of public utility and infrastructures vide memo no. CE/DULB/2022/1766 dated 29.03.2022, so that such type of discrepancies observed in municipal corporation Faridabad is not repeated in future any municipalities.

In this regard, it is stated that the Cash Book of the period August 2020 mentioned in the content of the paras was written as per available vouchers/records: A list of missing vouchers prepared as per Cash Book under the enquiry of Divisional Commissioner, Faridabad However, Bank Reconciliation up to 2017-18 has been done by the CA Firm M's Batra Deepak & Associates, New Delhi through the work allotted by Faridabad Start City Limited 11 is also mentioned here that a fire incident took place in the August 2020 in which various records/vouchers were burnt and a FIR No. 274 dt. 21.08.2020 was also lodged for this in the Police Station, SGM Nagar, Faridabad.

It is submitted that an FIR No. 274 on dated: 21.07.2020 was lodged in the Police Station SGM Nagar Faridabad.

After hearing the departmental representatives, the Committee has observed that there is lot of scope for improvement in the system of making payment to the agencies/contrators and recommended that same may be made under intimation to the Committee so that such events do not get repeated.

[15] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up

of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3** and **Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates:

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year -wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*- Health Department: ₹ 805.11 crore and 5.32 *per cent*-General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505: 40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs due, received and outstanding as on 31 March 2021

(Rs. in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80

		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51
		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42

15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30

		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

The year wise details of pending UCs as per para/sent UC's and pending UCs is detailed below:-

Sr. No.	Year	UCs outstanding as per audit report		UCs sent to Accountant General Haryana up to 31.10.2023		Pending UC's upto 31.10.2023	
		Items	Amount (In Cr.)	Items	Amount (In Cr.)	Items	Amount (In Cr.)
1.	2012-13	17	215.76	10	72.10	7	143.66
2.	2013-14	17	342.65	8	148.75	9	193.90
3.	2014-15	21	134.91	18	116.73	3	18.18
4.	2015-16	49	293.10	28	188.35	21	104.75
5.	2016-17	120	926.04	101	789.89	19	136.15
6.	2017-18	249	1074.90	203	804.20	46	270.70
7.	2018-19	75	1210.65	46	447.41	29	763.24
8.	2019-20	48	1151.80	22	968.74	26	183.06
9.	2020-21	42	1652.99	16	1185.17	26	467.82
Total		638	7002.80	452	4721.34	186	2281.46

The Committee has desired that the outstanding utilization certificates be submitted at the earliest possible under intimation to the Committee.

Agriculture and Farmers Welfare Department

[16] 4.1 Introduction:

Pradhan Mantri Kisan Samman Nidhi (PM-KISAN) scheme was launched in February 2019 and aims to provide income support and risk mitigation for farmers. Under this scheme, eligible farmers get income support for meeting expenses related to agriculture and allied activities, as well as for domestic needs.

PM-KISAN is a central sector scheme with 100 *per cent* Government of India (GoI) funding, operated under Direct Benefit Transfer (DBT) mode. Under the scheme, income support of ₹ 6,000 per annum is provided to all eligible farmers' families across the country with specified exclusions, in three equal instalments of ₹ 2,000 each every four months.

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

Pradhan Mantri Kisan Samman Nidhi (PM-Kisan) scheme was launched in February 2019 and aims to provide income support and risk mitigation for farmers. Under the scheme, eligible farmers get income support for meeting expenses related to agriculture and allied activities, as well as for domestic needs.

Since the launch of the scheme, the Agriculture and Farmers Welfare Department Haryana has registered 20,24,065 farmers on the web portal of the scheme, out of which 19,88,431 farmers have been verified on the web portal. As on date 12.10.2023, total 18,86,963 farmers are eligible under the scheme. Since December 2018 to till date, the eligible farmers have received Rs. 4645.15/- crore rupees through 14 instalments of the scheme. Department has created awareness among the farmers in every village to provide benefits to all the eligible farmers of State under the scheme of PM Kisan Yojana. Efforts are being made by the Government to ensure that the above scheme is extended to all the eligible farmers of the state.

The Committee has observed that number of beneficiaries i.e. registered farmers and the total agricultural land is not matched. The Committee has desired that a fresh reply with latest figures be submitted for the perusal of the Committee.

[17] 4.2 Financial Management:

The financial benefit of ₹ 6,000 per year is to be released to the eligible farmers in three instalments of ₹ 2,000 each every four month / trimester, i.e. April-July, August-November and December-March. Payments received by ineligible farmers can either be refunded to the bank or through State Government. The State Government is required to delete such ineligible claimants/recipients from the database and stop future payments to them.

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

Since the launch of the PM Kisan Scheme, the Department has given an amount of Rs 4645.15/- Crore in 14 instalments to 19.82 lakh farmers of the State. The work of recovery of benefits given to the farmers who were found ineligible/deceased/income tax payers under the scheme is going on. Till now, a total of Rs.2,49,72,000 has been recovered from 2,583 ineligible/deceased/ income tax payee farmers which has already been uploaded on the PM-Kisan portal. The GoI has freezed this portal for scrutiny/ verification of ineligible farmers (Income Tax Payee).

Further, it is worthwhile to mention here that Agriculture Department Haryana has recovered an amount of Rs. 6.50 crore approximately has also been recovered from ineligible farmers and the same will be uploaded on the PM-Kisan portal as and when it will be un-frozen/ opened by the GoI.

The Committee has desired that sincere and pragmatic efforts be made to recover the amount released to the ineligible persons under intimation of the Committee.

[18] 4.5.1 Irregular benefits disbursed to State Government Pensioners-Rs. 131.40 lakh:

As per Paragraph 4.1 (b) iii of revised operational guidelines of the scheme 'All serving or retired officers and employees of Central/ State Government Ministries/ Offices/ Departments and its field units Central or State Public Sector Enterprises (PSEs) and attached offices /Autonomous Institutions under Government as well as regular employees of the Local Bodies (excluding Multi- Tasking Staff / Class IV / Group D employees)' and as per Paragraph 4.1 (b) iv All superannuated/retired pensioners whose monthly pension is ₹ 10,000 or more (excluding Multi-Tasking Staff/Class IV/Group D employees) shall not be eligible for benefit under the scheme.

During Audit, the data (May 2021) of online pension processing system (e-Pension) which is used for disbursement of pension benefits to the State pensioners was obtained from National Informatics Centre (NIC). The data related to first to seventh installments pertaining to the trimester of December 2020 to March 2021 of PM KISAN beneficiaries for which Fund Transfer Orders (FTOs) were signed and uploaded, had been downloaded and mapped with the data of e-Pension Portal taking Aadhaar number as unique attribute.

Out of the data of 1,53,393 pensioners, only 87,554 were marked with Aadhaar number. It was found that 1,251 beneficiaries of group C and above category employees were taking pension from State Government as well as the benefits of PM KISAN scheme. They had received 6,430 installments amounting to ₹ 128.60 lakh. It was also found that in 400 cases where category of employees was not mentioned, they had received 2,289 installments amounting to ₹ 45.78 lakh.

Further, the data of e-Pension Portal and the data of 86,699 pensioners gathered from Centralised Pension Processing Cell (CPPC) of State Bank of India were also mapped with the data of PM KISAN, taking bank account number as unique attribute. It was found that there were 1,895 common account numbers in which pension and benefits of ₹ 211.02 lakh was credited in 10,551 installments. The category of employees in these cases was not mentioned.

It was also observed that out of 2,520 selected beneficiaries 25 beneficiaries were identified as Pensioners/Government employee/Spouse in Government job Professionals, etc. and received benefits amounting to ₹ 2.80 lakh under the scheme.

Paragraph 4.2 of revised operational guidelines of the scheme states that for the purpose of exclusion State/UT Government can certify the eligibility of the beneficiary based on self-declaration by the beneficiaries. In case of incorrect self-declaration, beneficiary shall be liable for recovery of transferred financial benefit and other penal actions as per law. Therefore, the process of recovery of ₹ 131.40 lakh (₹ 128.60 lakh + ₹ 2.80 lakh) as per the provision of revised operational guidelines may be initiated against the 1,276 (1,251 + 25) beneficiaries belonging to group C and above category

employees/ other ineligible beneficiaries after detailed verification. Further, the self-declaration regarding eligibility of the 2,295 (400+1,895) beneficiaries may be verified as they are confirmed pensioners and received an amount of ₹ 256.80 lakh as benefits of the scheme.

In reply, the Department stated (15 December 2021) that the process of re-verification of 3,571 (1,251+400+1,895+25) beneficiaries pointed out by audit has been initiated and 1,857 beneficiaries have been verified and made inactive on the portal. The recovery process of these beneficiaries has been initiated, whereas re-verification of 1,714 beneficiaries is under process.

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

The Department of Agriculture and Farmers welfare, Haryana being implementation agency is supposed to implement the modules provided in the PM Kisan Portal. The work pertaining to mapping of data with any other portal directly pertains to NIC/ GOI.

Hence, the verification of 3571 (1251+400+1895+25) cases of category of employees as mentioned in audit observation, had been done. Acting on the observation of the Audit, this office has directed all the field offices vide letter No.745-66/PM-Kisan dated 29.10.2021 to re-verify the said beneficiaries and take action accordingly.

After re- verification, the status is as under :-

Sr. No.	Category	No of beneficiaries traced by audit	No. of re-verified beneficiaries	Action Taken
1	State Govt. Pensioners	1251	1251	(i) Made in-active on portal. (ii) Recovery process has been initiated.
2	Group C employee	400	400	-Do-
3	CCPC	1895	1895	-Do-
4	Spouse Govt. Job/ professionals	25	25	-Do-
Total		3571	3571	

The Department has verified all the observed farmers by Audit. All the accounts of these farmers have been made inactive by the Department and recovery has been initiated / under processed and the details of recovery is as under:-

Sr. No.	Category	Traced by Audit	No. of Farmers Refunded	No of instalment refunded	Recovered Amount
1	State Govt. Pensioners	1251	46	345	690000
2	Group C employee	400	7	52	104000
3	CCPC	1895	41	284	568000
4	Spouse Govt. Job/ professionals	25	3	9	18000
Total		3571	97	690	1380000

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has desired that the recovery be made from State Government pensioners or salaried persons at the time of procurement of crops through e-portal under intimation of the Committee.

[19] 4.5.2 Non-recovery of amount disbursed to income tax payees and ineligible beneficiaries Rs.40.65 crore:

As per the office memorandum issued by the GoI vide F.No.1-6/2019-FWS dated 2 June 2020 on the subject "Standard Operating Procedure (SOP) for refund of money, which has been credited to incorrect / ineligible beneficiaries under PM-KISAN Scheme" if the wrong / ineligible recipient is identified by the State Government, the State Government will recover the money from that individual and give an acknowledgement to the individual thereof.

Further, as per Paragraph 4.1 (b) v of revised operational guidelines of the scheme all persons who paid Income Tax in last assessment year shall not be eligible for benefits under the scheme.

From the data extracted from the PM KISAN portal as on 1 June 2021, it was noticed that 3,131 ineligible farmers had received 16,802 installments @ of ₹ 2,000 amounting to ₹ 336.04 lakh. Out of these ineligible beneficiaries, only 51 farmers had refunded 207 installments amounting to ₹ 4.14 lakh. Similarly, 38,109 income tax payees covered under this scheme had received 1,86,677 installments @ of ₹ 2000/- amounting to ₹ 3,733.54 lakh. Out of which only four farmers had refunded 23 installments amounting to ₹ 0.46 lakh. Thus, an amount of ₹ 4,069.58 lakh has been released to ineligible and income tax payees out of which only ₹ 4.60 lakh has been recovered and an amount of ₹ 4,065.00 lakh is yet to be recovered (May 2021).

In reply, the Department stated (15 December 2021) that ₹ 23.94 lakh has been recovered from 246 ineligible beneficiaries and ₹ 138.02 lakh has been recovered from 1,455 income tax payee beneficiaries. The efforts are being made to recover the remaining amount from remaining ineligible / income tax payee beneficiaries through banks as suggested by Government of India.

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

As per guidelines of the Govt. of India, the State had made some recoveries from Ineligible/ Income Tax Payee farmers, the details of which as under :-

Details of recovery from Ineligible/Income Tax payee Farmers

Recovery from	Ineligible farmers	Fund disbursed to Ineligible Farmers	No. of Farmers Recovered	Recovered Amount (Rs.)
Ineligible farmers	26667	406200000	412	4270000
Income Tax Payee	62678	808166000	2171	20702000
Total	89345	1214266000	2583	24972000

The Government of India has informed to the Agriculture Department, Haryana through VC that the above said income tax payee farmer's data is to be scrutinized at their level (GoI). It is the possibility that after the scrutiny of data at GoI level, the

number of income tax payee farmers may be reduced. Due to this reason, the module of recovery on PM- Kisan portal has been freezed by Government of India from a long time & this Department cannot change or this data.

Further, it is worthwhile to mentioned here that Agriculture Department Haryana has recovered an amount of Rs. 6.50 crore approximately has also been recovered from ineligible farmers in addition to above recovered amount (2.49 crore) and the same will be uploaded on the PM-Kisan portal as and when it will be un-freezed/ opened by the Gol.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has desired that that the recovery from the income tax payees and the ineligible beneficiaries be expediated under intimation of the Committee.

[20] 4.5.3 Benefits extended to more than on family member Rs 4.48. lakh:

As per Paragraph 3 of revised guidelines of the scheme a landholder farmer's family is defined as "a family comprising of husband, wife and minor children who own cultivable land as per land records of the concerned State/UT".

The 'Aadhaar Number' of beneficiaries as well as his/her spouse and minor children is required as per the field of the application form to ascertain the definition of family criteria and ensuring that only one member is eligible for the scheme.

Out of 2,520 selected beneficiaries, 39 beneficiaries were taking benefits amounting to ₹ 4.48 lakh of the scheme along-with their spouse/minor children. Further, 651 beneficiaries had not mentioned the 'Aadhaar Number' of their spouse/minor children. Therefore, the above mentioned 39 families should be verified again and the Aadhaar number of 651 beneficiaries' spouse / minor children should be collected to ascertain the eligibility for the scheme.

In reply, the Department stated (15 December 2021) that the benefit of 38 beneficiaries has been stopped/made inactive/freezed and the recovery process has been started after re-verification. In one case the re-verification is under process.

Further, out of 651 beneficiaries, the Aadhaar numbers of 354 beneficiaries have been mentioned and the application forms have been updated. In case of remaining 297 beneficiaries, the process of re-verification is under process.

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

At the time of audit 39 beneficiaries were found taking benefits along with their spouse/minor children. The benefit to 38 such beneficiaries has been stopped/ made inactive/ freezed after re-verification since they were found ineligible and re-verification in one case is under process. The recovery process from the said ineligible beneficiaries has also been started. The recovery status is not accessible to the Department due to non working of the portal's recovery module.

Out of 651 beneficiaries, the Aadhar numbers of 354 beneficiaries have been got mentioned and application forms have been completed/ updated. Accordingly the benefit of these beneficiaries has been stopped and further action will be initiated after final verification. In case of remaining 297 cases, the process of re-verification is going on and similar action will be taken accordingly.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has desired that the verification of balance 297 cases be completed in a time bound manner under intimation of the Committee. The Committee has also desired that sincere efforts be made to disburse the benefits to all the eligible farmers at the earliest possible.

[21] 4.5.4 Benefits extended to beneficiaries who do not own agriculture land Rs 2.82 lakh:

The scheme was started with a view to provide income support to all landholding farmers' families in the country, having cultivable land. The existing land-ownership system was used for identification of beneficiaries for calculation of benefit.

During the scrutiny of 2,053 application forms out of 2,520 selected beneficiaries provided to audit, it was noticed that the details of land record (Khewat No., Khasra No. etc) on 18 application forms were not mentioned and in 42 forms there were incorrect entries. However, these beneficiaries were also receiving benefits under the scheme. Land record mentioned in the remaining 1,993 application forms of the beneficiaries have been verified by the Jamabandi and it was noticed that the 19 beneficiaries did not own agricultural land and received an amount of ₹ 2.82 lakh under the scheme. These beneficiaries either owned residential/*gair-mumkin* land or were landless.

In reply (15 December 2021), the Department stated that out of 18 beneficiaries, nine were found eligible and three beneficiaries are under process of verification. Six beneficiaries found ineligible and made inactive; the recovery process has been started.

Out of 42 application forms, 31 beneficiaries were found eligible and two beneficiaries are under process of verification. Nine beneficiaries found ineligible and made inactive; the recovery process has been started.

Out of 19 beneficiaries, two beneficiaries are under process of verification and 17 beneficiaries were found ineligible and made inactive; the recovery process has been started.

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

In case of 18 beneficiaries whose land records were found not mentioned in their application forms by Audit, it is submitted that after verification the status of all 18 cases is as under :-

Sr. No.	Particulars	No. of cases	Action Taken/ Remarks
1	Found eligible	12	Updated ON PORTAL.
2	Found Ineligible	6	Made inactive. Recovery process started

In case of 42 application forms found incorrect by the Audit, the status is as under :-

Sr. No.	Particulars	No. of cases	Action Taken/ Remarks
1	Found eligible	36	Updated. Active
2	Found Ineligible	6	Made inactive. Recovery process started

Similarly, in case of 19 beneficiaries which were found landless by the Audit, the status is as under :-

Sr. No.	Particulars	No. of cases	Action Taken/ Remarks
1	Found eligible	2	Land Records has been verified on the portal. Active.
2	Found Ineligible	17	Made inactive. Recovery process started

The action in cases where verification is still under process, will be taken immediately on the basis of final outcome.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has desired that the database of ineligible beneficiaries should be made inactive on portal and responsibility of the erring officials/officials be fixed for irregular payment made to ineligible beneficiaries under intimation of the Committee.

[22] 4.5.5 Delay in disbursal of benefits:

As per the guidelines of the scheme, income support of ₹ 6,000/- per annum is provided to all eligible farmers' families in three equal instalments or ₹ 2,000/- in every four months. During the audit, 103 beneficiaries were identified whose benefits were released with a delay of four to 32 months. Reasons for delayed disbursal of benefits were not made available.

In reply, the Department stated (15 December 2021) that the delay was due to mismatch of their PFMS data. Efforts have been made by the field staff to get the issue resolved, but due to slow response of the beneficiaries, such delays occur. Further, more vigorous efforts will be made to avoid such type of delay in future.

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

In this regard, it is informed that the reason behind the delayed payments to the said 103 beneficiaries are as follow:-

1. Failure/mismatch of their PFMS due to banks merger.
2. Aadhar Authentication failed because farmer's name did not match with the name mentioned in the Aadhar.

The Public Finance Management System (PFMS) & Aadhar correction process involves submission of original relevant documents as proof before the District Nodal Officer (DNO)/ Deputy Director Agriculture (DDA) for correction. Efforts have been made by the field staff to contact the concerned beneficiary to get the issue resolved by submitting the relevant documents, but due to slow response of the beneficiaries, such delays occur. Now, after 12th instalment of the scheme GoI has implemented Aadhar based payment on the portal through Direct Benefit Transfer (DBT). For getting benefit through DBT/ Aadhar Based payment, a beneficiary needs to link his bank account with his Aadhar. Before disbursal of payment PFMS has updated farmer's latest aadhar linked with bank account on the portal.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee, after going through the reply of the department, has observed that the reply of the department is not specific and also it was only a test check. The Committee has, therefore, desired that a fresh reply with latest status covering all the districts be submitted to the Committee for its consideration.

[23] 4.5.6 Benefits extended to the deceases to the decease's beneficiaries:

Out of 2,520 selected beneficiaries, 66 deceased beneficiaries were identified. The status of all deceased beneficiaries was active. The Department had not taken any initiative to extend the benefits to the successor of the deceased beneficiary as per Paragraph 5.2 of the revised guidelines.

Neither the Department devised any mechanism to identify these deceased beneficiaries nor the guidelines of the scheme stated in this regard.

It was also observed that benefit of ₹ 0.06 lakh was released in August 2021 to three deceased beneficiaries (two in Gurugram and one in Faridabad⁴) even after the issue was pointed out by audit on 9 July 2021 in Gurugram and 22 July 2021 in Faridabad.

In reply (15 December 2021), the Department stated that out of 79 deceased beneficiaries pointed out by Audit, 13 have been found alive and eligible, however benefit of remaining 66 beneficiaries has been stopped. Efforts for recovery/refund have also been initiated.

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

On verification, all 66 deceased beneficiaries observed by Audit, has been verified by the Department and the benefits have been got stopped and their accounts on PM KISAN portal have been made inactive. Efforts for recovery/ refund have also been initiated.

As reported by the successors of the deceased beneficiary to the Department, if the successors are eligible for the scheme then the Department has registered the successor of the demised beneficiary under the scheme.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has recommended that a mechanism be evolved to identify the deceased persons and suitable guidelines be framed for the implementation of the scheme under intimation of the Committee.

[24] 4.5.7 Deprivation of benefits due to pendency of Aadhaar correction:

As per Paragraph 10.2 of revised operational guidelines of the scheme, Aadhaar number shall be collected from all beneficiaries and payment of all instalments pertaining to trimester August to December 2019 onwards shall be done only on the basis of Aadhaar seeded database.

Audit observed that 24,516 cases (17 June 2021) are still pending for Aadhaar correction and were unable to receive benefits under the scheme. Office of the Director General has directed several times for the correction in pending Aadhaar cases to the field functionaries but no significant steps were taken till now.

In reply (15 December 2021), the Department stated that the efforts have been made by the field staff, 4,498 Aadhaar corrections have been made from 17 June 2021 to 10 December 2021. The correction in remaining cases is still pending due to lackadaisical response of beneficiaries. All the field officers have also been directed to accomplish the task by contacting such beneficiaries on top priority.

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

As per instructed by Government of India (GoI) aadhar number cannot be corrected on the web portal of the scheme. The Department can only edit the name as per aadhar of the beneficiary on the portal. GoI is conducting verification through aadhar demo authentication vide which only eligible beneficiaries has been verified and get benefit under the scheme. As on today, out of 24516 cases, 9882 cases have been corrected by the Department and only 14634 cases are pending for correction.

The work of Aadhar verification on portal is lies with Government of India and the State Government can register and upload the data of the beneficiaries on the web portal.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has observed that the para is only a test check and recommended that a special drive be conducted throughout the State to identify the eligible farmers so that benefits may be extended to them and the action taken report be submitted to the Committee.

[25] 4.5.8 Improper execution of the scheme resulted in deprivation of benefits to the beneficiaries:

As per guidelines, the self-registration functionality had been introduced on the portal in order to encourage left-out farmers to register themselves under the PM KISAN scheme but the registration process will be successfully completed only after the approval of the State.

Audit observed that as on 31 May 2021 there were 5,51,094 farmers who got self-registered on the PM KISAN portal for availing the benefits of the scheme. Out of this, registration of 3,02,156 farmers was accepted, registration of 63,771 farmers was rejected and registration of 1,85,167 farmers is still pending for verification which is 34 *per cent* of total self-registered farmers. It was further observed that there are six districts (Ambala, Faridabad, Jhajjar, Panchkula, Panipat and Rewari) where pendency is nearly 50 *per cent*. This pending registration has neither been rejected nor accepted by the functionaries of the Department.

The PM-KISAN scheme is an important flagship scheme of the GoI for the benefit of farmers which requires constant monitoring to ensure timely preparation/ correction of accurate beneficiary list for transfer of benefits into the account of beneficiaries. The Government of India has released eighth installment of the scheme in the month of May 2021. As such, 1,85,167 beneficiaries were still deprived of the benefits of the scheme.

In reply (15 December 2021), the Department stated that the pending verification of self-registered farmers was due to non-verification of the land records by the Land Revenue Department. The GoI also instructed (January 2021) to stop the process of approval of Self/CSC registered farmers due to instances of fraud in some States. The

Gol has now opened (October 2021) the module of Self/CSC registered farmers and field staff has been instructed to take action accordingly.

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

It is informed that the farmers were got registered themselves on portal through self-registered/ CSC registration. The module for self-registration available on the web page of PM-Kisan scheme i.e. pmkisan.gov.in. After Self registration/ CSC registration, it is necessary to submit the land record document verified by the concern Patwari and Nambardar to Block Agriculture Office. On behalf of submitted verified documents, Block Agriculture Officer may get the application approved/ rejected at their login and the application will be forwarded to District Nodal Officers (DNO) login. After the approval/rejection by the DNO, the application will be forwarded online to State Nodal Officer's (SNO) Login. Finally, the application got approval from SNO then the farmer will be registered on the portal.

The Department has encouraged the farmers through munyadi & awareness camps to submit the relevant document i.e. verified Declaration Form, Farad/ Land record, Aadhar& Parivaar Pachan Patra (PPP) id so that their application form can be approved. If the online application form is not filled properly then the same will be rejected.

Now as on date, it is informed that the total numbers of self-registered farmers on the PM-Kisan portal is 573909 (Farmers). Out of total self-registered farmers only 346721 farmers were verified by the state, 75436 farmers were rejected and 151752 farmers are pending for approval on the portal. For mentioned pending farmers, the Department are making efforts to accomplish the task. Total numbers of self-registered farmers is increasing day by day because new farmer are registered themselves through Self registration/ CSC registration.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has recommended that verification of all the pending cases be completed within a period of one month under intimation of the Committee.

[26] 4.5.9 Non-conducting of social audit for identification of ineligible beneficiaries:

The Director General, Agriculture and Farmers Welfare Department (A&FWR), Haryana, Panchkula issued instructions on 3 March 2021 to the Deputy Directors regarding need for social audit of the beneficiaries under the scheme as directed by Gol in a meeting held on 19 January 2021. For this purpose it was mandatory that the list of eligible beneficiaries would be published at public places at the village / ward level. This was assessed to help in weeding out ineligible beneficiaries through the social audit.

All Deputy Directors were required to publish the list of eligible beneficiaries of the scheme at village/ward level. It was also required to be verified from the Sarpanch at village level and Patwari/Counselor at ward level that the list is published. This was required to be completed before 10 February 2021.

Audit observed that not even one district had submitted the report on social audit conducted at village / ward level. The Department was unable to provide the status and

outcome of social audit. As per information available on the portal, there are 3,131 ineligible beneficiaries in the State of Haryana who have received the benefits under the scheme, out of which 1,222 beneficiaries have received the benefits upto seventh installment released during December 2020 to March 2021.

In reply, the Department stated (15 December 2021) that initially Social Audit was being conducted by the field offices but the reports were not compiled. Now, the field offices have compiled the Social Audit Reports and supplied to this office. It has been noticed that 20,204 beneficiaries were found ineligible/ deceased and their accounts have been made inactive.

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

In this regard, it is informed that the Department has conducted a social audit during the year 2020-21 of each beneficiary, as per instructions of Gol. The beneficiaries list of every village has been published and verified by the Nambardar/ Patwaris/ Sarpanch. For the above said purpose, the Director General, Agriculture and Farmers Welfare Department (A & FW), Haryana, Panchkula issued memo no. 1658-79 on dated 03.02.2021 to all the Deputy Directors in the state Haryana for conduct the Social Audit of the beneficiaries under PM-KISAN Scheme. To do the social audit, it is mandatory that the list of eligible beneficiaries would be published at Public places at the village/ ward level. There are some numbers of beneficiaries who are not eligible according to the guidelines of the PM-KISAN scheme but they get the benefit of the scheme. To identify these ineligible beneficiaries, the Social Audit would be done at village/ Ward level in the State of Haryana.

It has already been directed to all the Deputy Directors of A & FW, Haryana to publish the list of eligible beneficiaries of PM-Kisan Scheme at village/ ward level, so that the ineligible beneficiaries may be identified by the people of village/ ward. It will be verified from the Sarpanch at village level and Patwari/ Counsellor at ward level whether the lists are published.

Now, the field offices have compiled the social audit reports and supplied to this office. It has been found that as many as 20204 beneficiaries were found ineligible/ deceased and their accounts have been made inactive.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has recommended that the details of the social audit of District Bhiwani be supplied to the Committee as well as the office of the PAG, Haryana at the earliest for consideration/checking. Besides, the Committee has also recommended that a mechanism for lodging complaints be created under intimation of the Committee.

[27] 4.6.1 Non-receipt of administrative expenses Rs. 420.38 lakh:

As per Paragraph 8 of revised Operational Guidelines of the scheme, a Project Monitoring Unit (PMU) at Central level will be set up in the Department of Agriculture, Cooperation & Farmers' Welfare (DAC&FW) in the form of a Society registered under the Societies Registration Act, 1860. This PMU shall be tasked with the responsibility of overall monitoring of the scheme and shall be headed by a Chief Executive Officer (CEO). PMU shall also undertake publicity campaign (Information, Education and Communication-IEC). On the lines of PMU at central level, States / UTs may consider

setting up dedicated PMUs at State / UT Level. 0.125 *per cent* for the amount of installments transferred to beneficiaries can be transferred by Central Government to State / UT Government to cover the expenditure on their PMUs, if established and for meeting other related administrative expenses including cost to be incurred for procurement of stationery, field verification, filling of prescribed formats, their certification and its uploading as well as incentive for field functionaries, publicity, *etc.* States/UTs will furnish the details of the account to which

Administrative Charges are credited by the Central Government. The administrative charges payable to the States/ UTs will be provided by Gol based on the volume of work and the number of beneficiaries.

Audit observed that the Department has received (15 June 2021) only ₹ 70.50 lakh against total administrative expenses of ₹ 420.38 lakh due upto 10th installment. Analysis of records revealed that the Department had claimed administrative expenses many times from the Joint Secretary and CEO-PM KISAN but the same was not released due to not uploading the Utilisation Certificate (UC) through Expenditure Advance Transfer (EAT) module of Public Financial Management System (PFMS) upto 31st March 2022.

In reply, the Department stated (15 December 2021) that as per the direction of Gol, the task to upload the released funds on PFMS and submission of UC is carried on by the Department.

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

The Department has been written many times to the Joint Secretary cum CEO PM-Kisan, Ministry of Agriculture & Farmers Welfare Department, Government of India, New Delhi to release funds for administrative expenses of PM-Kisan scheme. The Gol instruct to the Department to complete the updating of utilization certificate of fund which already given to the Department on PFMS portal (Online). After this the further administrative expenses will be disbursed to the Department.

Pradhan Mantri Kisan Samman Nidhi Yojana (PM-KISAN) was started from Feb, 2019. Initially, due to non-availability of fund under PM-Kisan, a total amount Rs. 22,00,000/- (One lakh each district) was released to field functionary from MD, HADA account of A&FW Department for smooth implementation of the PM-Kisan scheme. The A&FW Department has received total amount Rs. 70,50,000/- as administrative expenses from Gol. The same amount has been disbursed to District Informatics Technology Society (DITS) & Deputy Directors of Agriculture in the State for implementation of the scheme. The Department had claimed the due administrative expenses many times from the Joint Secretary and CEO of PM-KISAN, New Delhi but the same is not released by Gol. According to Gol, all the released fund under PM-Kisan is to be uploaded on PFMS portal and submit the utilization certificate. The utilization certificate (UC) has been shared with Gol.

The Department has submitted the utilization certificate of above said funds to Government of India (Gol). The concerned Deputy Directors of Agriculture has uploaded the details of administrative expenses on Public Finance Management System (PFMS) portal but 13 District Informatics Technology Society (DITS) have not uploaded the administrative expenses on PFMS portal till date, which Gol has not released the pending funds to the Department. The Agriculture Department Haryana has issued letter

on dated 13.10.2023 to the 13 DITS to upload the administrative expenses on PFMS portal at the earliest.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has observed that 13 District Informatics Technology Society (DITS) have not uploaded the administrative expenses on PFMS Portal till date and desired that any suitable officer be deputed to visit the Niti Ayog office to get this problem sorted out and action taken report be submitted to the Committee.

[28] 4.6.2 Deprivation of benefits due to PFMS rejection:

As per the Paragraph 10.4 of the revised operational guidelines, the amount due to the beneficiaries under the scheme, is to be paid directly into their bank account through the mechanism of DBT. The amount will flow to the account of the beneficiaries, held in destination banks, through the accredited bank of Department and sponsoring bank of the State/UT, using PFMS portal. Correctness of beneficiary details, speedy reconciliation in case of wrong/ incomplete bank details of the beneficiary is to be ensured by State Governments for timely payment into the beneficiary account.

Audit observed that 26,464 beneficiaries (19 October 2021) were deprived of benefits due to PFMS rejection. The PFMS rejection occurs due to error in the Bank Account No., IFSC and Type of Bank Account of the beneficiaries. In this regard, several letters were issued to the field functionaries for correction of banking details of the beneficiaries but 26,464 cases of PFMS rejection were still pending for correction. The correctness of beneficiaries data is the responsibility of the State Government. Thus, non-compliance of the provision of the guidelines of the scheme resulted into deprivation of benefits to 26,464 beneficiaries.

Further, out of 2,520 sampled beneficiaries, 45 beneficiaries were not receiving benefits due to pending PFMS verification.

In reply (15 December 2021), the Department stated that the efforts have been made by the field staff, 5,184 PFMS data corrections have been made as on 10 December 2021. The correction in remaining cases is still pending due slow response of beneficiaries. All the field officers have also been directed to accomplish the task by contacting such beneficiaries on top priority.

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

In this regard, it is submitted that the Bank Details correction on the web portal has been closed by the Gol and the payment mode of the beneficiaries has been changed from Account based to Aadhar Based, due to which the Department is not able to do any bank related correction on the PM-Kisan portal. This benefit is being transferred by Gol to the farmers through DBT (Direct Benefit Transfer) for which it is necessary to link/seed the bank account of each beneficiary with his/her Aadhar number. In this regard, Agriculture Department is making rigorous efforts by making wide publicity to encourage farmers to get their Bank account seeding/ linked with their Aadhar number.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has desired that the details of Fund Transfer Order (FTO) be supplied to the Committee as well as the office of the Principal Accountant General, Haryana for further consideration.

[29] 4.6.3 Benefits released to the beneficiaries pending for Physical Verification Rs.8.84 lakh:

As per the SOP issued on 17 September 2020 for annual physical verification (PV) of beneficiaries of the scheme, the States/UTs were required to complete the process of physical verification within two months from the date of issue of the circular. Non-verification of the beneficiaries by State/UTs in the list of beneficiaries provided for PV lead to non-payment in future lots.

The status report of PV (6 October 2021) stated that there were 82,005 and 1,58,232 beneficiaries selected randomly for PV during 2020-21 and 2021-22 respectively. During 2020-21, 70,413 beneficiaries were verified out of 82,005 and 3,223 beneficiaries were found ineligible/expired which is 4.58 *per cent* of the verified beneficiaries. Similarly, during 2021-22, 29,040 beneficiaries were verified out of 1,58,232 and 629 beneficiaries were found ineligible/expired which is 2.17 *per cent* of the verified beneficiaries.

Audit observed that in selected sample, 190 beneficiaries were shortlisted for PV out of which 21 beneficiaries belonging to the year 2020-21 received benefits of ₹ 2.12 lakh and 169 beneficiaries belonging to the year 2021-22 received benefits of ₹ 6.72 lakh which was against the provision of SOP. As the ineligibility/expired percentage for the year 2020-21 and 2021-22 is 4.58 *per cent* and 2.17 *per cent* respectively, therefore, it cannot be denied that the ineligible/expired beneficiaries have received benefits after getting notified in the PV list.

In reply, the Department stated (15 December 2021) that the benefits of the above mentioned 190 beneficiaries (selected for sample during audit) have been stopped but the Department did not take action on the beneficiaries pending for physical verification apart from the selected sample.

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

Physical verification is a continuous process which is still going on. The benefits to all the ineligible/ deceased beneficiaries had been stopped on the basis of physical verification.

All 21 and 169 cases which have been mentioned by the Audit during the year 2020-21 and 2021-22 respectively, as found ineligible, their PM-Kisan portal's account has been inactivated, benefits have been stopped and recovery process has been initiated.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has desired that the physical verification be completed in a time bound manner and so far as the recovery from ineligible persons like pensioners or salaried persons is concerned, same be made at the time of the procurement of crops through e-Portal and action taken report be submitted to the Committee.

[30] 4.7.2 Non-achieving of target of physical verification:

As per Paragraph 10.5 of revised Operational Guidelines of the scheme, "Efforts by the State Government should be undertaken to ensure checking for around five *per cent* of the beneficiary for the eligibility during the year". Further, SOP for annual five *per cent* physical verification had been issued by Gol on 17 September 2020.

Audit observed that the Directorate office has issued several reminders in this regard to the field offices but the same was not completed yet for the year 2020-21. As the total 82,005 beneficiaries were randomly selected and provided to the Department by the Gol, as on 10 June 2021, verification of 65,470 beneficiaries have been completed out of which 2,390 beneficiaries were ineligible. No action taken report has been submitted by the field offices in this regard. 16,535 beneficiaries are still pending for verification. Analysis of data revealed that out of 22 districts, only eight districts have completed the mandatory five *per cent* physical verification of the registered beneficiaries. However, office of DDA, Rohtak has verified only one beneficiary out of 3,832 beneficiaries. Huge pendency was also noticed in the offices of DDA, Ambala, Bhiwani, Sirsa and Sonapat. The Government of India has also provided the list of selected beneficiaries for physical verification for the year 2021-22 but the same was not initiated by the field functionaries of the Department. If the Department had implemented the provision (five *per cent* physical verification) of revised guidelines of the scheme, then ineligible beneficiaries could have been traced earlier.

In reply, the Department admitted (15 December 2021) the delay in completion of target of physical verification and stated that the process will be completed shortly.

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

As per SoP issued by the Gol, it is mandatory to verify 5% beneficiaries of the year 2020-21 & to verify 10% beneficiary for the year 2021-22 from the beneficiaries of the scheme.

The process of 5% physical verification for year 2020-21 is in progress. Haryana state has 82005 numbers of beneficiaries for physical verification, out of which 81433 have been verified and the remaining 572 will be verified shortly. In this regard, the Department has directed field functionaries for 10% physical verification for the year 2021-22 vide this office letter no 14-35 dated 22.06.2021 thereafter reminders were issued to the all concerned and directions through VC were also given to complete the Physical Verification.

During 5% physical verification 5957 beneficiaries were found ineligible as per report submitted by individual field officers. Thereafter, the further benefit of these ineligible beneficiaries had been stopped with immediate effect and recovery process has been initiated.

Similarly, out of 158232 beneficiaries which are pending for 10% physical verification for the year 2021-22, as many as 149677 beneficiaries have already been verified and the remaining 8555 beneficiaries are in the process of verification, which will also be completed shortly.

In view of above facts it is submitted that the Department has already implemented the provision of revised guidelines of the scheme and pending Physical Verification will be complete at the earliest.

Keeping in view of aforementioned position, it is requested that this Para may kindly be settled/dropped please.

The Committee has desired that the a fresh reply with updated status be supplied to the Committee for further consideration.

[31] 4.7.3 Non-developing a system to obtain feedback from the stakeholders:

The feedback of the stakeholders is helpful in improving the services and evaluation of the scheme. Audit observed that the Department had not developed any system during the implementation of the scheme to obtain the feedback from the stakeholders of the scheme *i.e.* beneficiaries, banks and Land Records Department.

In reply (15 December 2021), the Department admitted the point and stated that GoI is being requested to insert a link on the PM Kisan portal for feedback of stakeholders.

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

The suggestion of Audit to develop a system to obtain feedback from the Stakeholders is a very good gesture. This office is requested GOI to insert a link on the PM Kisan Portal for feedback of stakeholders which is under consideration at GoI level.

The Committee has desired that a suitable mechanism be evolved to obtain the feedback from the stakeholders and select any four district randomly under intimation of the Committee.

Public Health Engineering Department

[32] 5.1 Embezzlement of Rs 2.76 crore:

Due to system deficiencies in e-Salary IT application of Haryana Government and negligence on the part of Treasury Office, the officials of Public Health Engineering Division, Charkhi Dadri manipulated the Unique Codes of payee employees and embezzled ₹ 2.76 crore.

Government of Haryana (GoH) introduced (August 2011) the concept of e-Salary in all the Government Departments to reduce the burden of preparing salary bills on monthly basis by Drawing and Disbursing Officers (DDOs) and also for improving the efficiency of treasury operations. A unique code of six characters called Unique Code of Payee (UCP) is given to each employee for transfer of his/her salary and other dues to his/her concerned bank. Further as per the instructions (24 January 2012), allotment of UCP was made online. Drawing and Disbursing Officers (DDO) can use e-Salary module to allot UCP to any payee. On the e-Salary portal, there is an employee login facility which can be accessed with the UCP as user name and same as password. The employee has three options to edit profile, change password and lock-unlock UCP. Using the lock-unlock UCP, an employee may lock his unique code and in future if anybody wants to change his details in UCP, he has to first request the user to unlock his unique code, until then his detail will be un-editable.

A two way authentication system is being used for passing the bills in which the dealing clerk is called the 'Maker' who obtains the sanction from the DDO. The DDO is called the 'Checker' who in turn satisfies himself regarding the details on the sanction for making the online payment to the employee of particular unique code.

During test check (September 2021) of the selected treasury vouchers relating to Public Health Engineering Division, Charkhi Dadri, it was noticed that instead of processing benefits to the retirees through e-Salary module, the Clerk made manual file and got the sanction of DDO for payment. These sanctions were uploaded on the e-Salary IT application by the dealing clerk which were then checked by the checker i.e the DDO. It was sent online to the treasury for the payment. The Treasury Officer generated Electronic Payment System (EPS) and the dealing clerk got the digital signatures of the DDO on the EPS and forwarded the same to the concerned bank for releasing the payment to the payees.

Test check of treasury vouchers relating to the period from November 2020 to August 2021, in the office of Principal Accountant General (Audit) revealed that in five cases, more than one payment of leave encashment of retired employees and in one case payment of General Provident Fund was made in the multiple accounts. It was observed that these payments were made in two unauthorised accounts and suspected embezzlement of ₹ 54.27 lakh occurred due to the following systemic deficiencies:-

1. Despite the online system for payment, the approval for any payment to the retiree and the sanction there against continues to be processed physically due to which it became possible to upload single/multiple sanctions for a single payment of leave encashment of a retiree.
2. The account numbers were changed without any formal request from the beneficiary. Further, in the case of death, process of removing the name of deceased, and generation of new unique code for the legal heirs of the deceased for all the dues was not done in this case and was manipulated by changing bank account numbers.

The DDO was responsible to the extent of giving false endorsement on the pay orders that the bank account, the amount and details of persons mentioned were correct. The bills got passed from the Treasury Office without vigilant checking.

3. Moreover, there was a systemic deficiency in the IT application too as the application allowed the use of more than one UCP for one bank account number and one bank account number for more than one UCPs.

4. It was also observed that the maker and checker are the only two persons who manipulated establishment related bills such as salary bills, medical bills, GPF final payment bills, GPF non-refundable advance etc. Thus, there was a weakness of internal controls/ breakdown of internal controls at the level of Divisional formation and Treasury.

On being pointed out by audit (September 2021), an inquiry was conducted (November 2021) by the inquiry team constituted by the Finance Department in this regard. It was established that the clerk made a total 81 transactions during February 2021 to September 2021 in two bank accounts of his relatives amounting to ₹ 2.76 crore by changing/replacing the bank account numbers with his relatives' account numbers against UCPs of serving and retired Government employees. The inquiry report also highlighted the following procedural lapses which led to fraudulent payments at the level of Executive Engineer, PHED, Charkhi Dadri.

- The clerk was having the ID and password of Maker and Checker of e-salary portal. The user IDs and passwords of HRMS, e-billing as well as digital signatures of DDO (through dongle) were being used by the delinquent official *i.e.* clerk of Public Health Division. Since both the user IDs and passwords were being used by the single person, the delinquent official replaced the bank accounts of the beneficiaries with his relatives' accounts. The same delinquent person was assigned with the duty of messenger to the Treasury and preparation of salary and other establishment bills.
- The DDO allowed to use his digital signature by the clerk which led to altering the data in UCPs of employees.
- The Treasury Office also failed to check the sanction, arrear certificate, due and drawn statement in some of the salary arrears and leave encashment arrears bills.
- Other procedural lapses were that no bill register was maintained for making entry of bills generated in office, no token register was maintained for handing over bills to treasury and no office copy of bills was maintained in the office. Also, no cash book was being maintained.

Thus due to system deficiencies in e-Salary IT applications, failure of DDO in performing his duties and negligence on the part of Treasury office, the officials of Public Health Engineering Division, Charkhi Dadri manipulated the unique codes of payee employees and embezzled ₹ 2.76 crore.

During exit conference (29 April 2022), Additional Chief Secretary to Government of Haryana, Public Health Engineering Department (ACS) stated that the matter has been referred to vigilance and efforts are being made to recover the amount. In addition, two officers have also been charge sheeted in this regard. The ACS further stated that recommendations to improve the system/e-salary application have also been referred to the Finance Department and the decision in this regard is still awaited.

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

The Superintending Engineer, Public Health Engineering Circle Bhiwani has intimated that the delinquent clerk Sh. Sunil Kumar by exploiting the IT application deficiency and other prevalent deficiencies embezzled Government money worth Rs. 2.76 crore from January 2021 to September 2021. He malafidely edited the UCP codes of the employee and added the bank account numbers of his relatives. Moreover as he was entrusted with the responsibilities of 'Maker' as well as 'Checker' and also he was messenger to Treasury Office Charkhi Dadri, all these errors culminated into embezzlement of Rs. 2.76 Crore in 09 months. As some office procedural lapses also happened due to lack of Supervision by the then DDO and Deputy Superintendent viz keeping office copies, writing cash book etc. the then DDO were already charge sheeted in this case. The culprit was arrested by the Police after lodging of FIR by the authorities (FIR copy attached). An amount of Rs. 61.04 lakh also recovered from the delinquent clerk (copy attached).

However, now the Finance Department of Haryana Government ceased the UCP codes of employees and other relevant robust office procedures are enacted to curb such type of embezzlement, repetition of such incidents in future will surely not happen.

The Committee has desired that the disciplinary proceedings be concluded in a time bound manner under intimation of the Committee and the issues in the software be got rectified at the earliest possible.

[33] 5.2.3 Irregularities noticed in PHED Divisions due to deviations from prescribed accounting procedure:

From the financial year 2015-16, the State Government discontinued making budgetary allocation under Stock-Suspense to the PHED. In the absence of budget under Stock-Suspense the purchase of stock was classified directly under accounting classifications of works. Besides, the PHED implemented e-Billing system (a module) of IT application Integrated Financial Management System (IFMS) w.e.f. July 2014. In the e-Billing system the Department had not made any provision for accounting classification relating to Stock-Suspense. Resultantly, prescribed accounting procedure for stock transactions became defunct. The PHED had not devised an alternate accounting procedure for stock transactions. By booking the expenditure of procurement of material directly under accounting classifications of works, the shortcomings such as reflection of stock as utilised on work without actual utilisation, stock remaining unutilised on works for prolonged period, reflecting no transactions in book of accounts in transfer of stock to other works, etc. were noticed.

The utilisation of stock was examined in Audit during the compliance audit of four 1 PHE Divisions alongwith office of EIC, PHED, Haryana from October 2019 to December 2019. Other five Divisions were also test checked in the month of January 2021. The following was seen in audit:

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

Action is being taken by this Department to remove/ rectify all shortcomings in the accounting system as pointed out by Audit Haryana at the earliest.

In this regard it is informed that a Committee under the Chairmanship of Engineer-in-Chief Public Works (B&R) was constituted for developing necessary guidelines/ instructions for adopting appropriate accounting procedure to unable

divisions having unused/ surplus material to utilize the same lying under stock suspense (Annexure-I). Last meeting of the said Committee was held on 03.02.2021 and recommendations (Annexure-II) of the Committee as per the minutes of the meeting was to constitute Standing Committee comprising representative each from Engineering Department, AG Office, Treasury and Accounts, Finance Department and NIC for each works department may be constituted for development and implementation of IT application within Works Department as well as integration with IFMS.

Accordingly, a Committee was constituted on 16.04.2021 (**Annexure-III**) by Additional Chief Secretary to Govt. Haryana Finance Department as under: -

1.	Accountant General (A&E), Haryana	- Chairperson
2.	Engineer-in-Chief, Concerned Works Department-	- Member
3.	Representative of NIC (to be nominated by SIO)	- Member
4.	Joint Director (DMC)	- Member
5.	Deputy Accountant General (A&E), Haryana	- Member Secretary

Further vide this office memo no. 53836-53844 dated 20.06.2022, 62101-62109 dated 15.07.2022, 74968 dated 29.08.2022 and 98951 dated 17.11.2022, (**Annexure-IV**) Deputy Accountant General (A&E) Haryana was requested to call the meeting of the said Committee so that direction/ recommendations of special management letter may be complied. However no meeting of the said Committee has been called till date.

The Committee has desired that the EIC will share the communication sent to Secretary Finance and get the shortcomings rectified at the earliest possible under intimation of the Committee.

[34] 5.2.3.1 Procurement of pipes and booking the expenditure to works without commencement of works:

It was seen that in two works under Mahagram Yojana, Ductile Iron (DI) Pipes worth ₹ 3.06 crore was purchased and booked to works without actual commencement of works as shown in **Table 5.2.1** below:

Table 5.2.1: Booking of expenditure to works without actual commencement of works

Sr. No.	Division and Name of work	Estimate amount (Rs. in lakh)	Date of booking of pipes on work	Pipes issued/ not issued	Value of pipes booked (Rs. in lakh)	Status of work as on January 2021
1	Sohna: Augmentation of water supply scheme District Gurugram (under Mahagram Yojana)	917.60 (April 2017)	November 2018	Not issued till date (March 2022)	156.98	Work was not allotted to the contractor
2	Naraingarh: Augmentation water supply scheme Bilaspur (under Mahagram Yojana)	567.51 (January 2019)	March 2020	1,520 mtr. out of 9,380 mtr. pipes were issued to the contractor	149.36	Work was allotted to the contractor in August 2021.
Total					306.34	

Thus, due to non-maintenance of Stock-Suspense, the purchase of pipes was directly booked to the works. Due to shortcomings in the Accounting Management

Software and e-Billing module of IFMS, the Department was unable to utilise these pipes on other works which were physically lying in stock till date.

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

EE Sohna has intimated that: The work has been allotted vide worthy EIC PHED Haryana memo no. 69708 dated 09.08.2022 with a time period of 24 months The D.I. Pipes has been utilized on this work and at this stage no D.I. Pipes is lying booked against this work. Hence, the para may be dropped.

Work Augmentation water supply scheme Bilaspur (under Mahagram Yojna) has been completed and commissioned. At this stage no D.I. Pipe is lying booked against this work.

Therefore, Para may be dropped.

Further, IT Section of the Department has created a provision on the website that D.I. Pipes are not allowed to be issued to the works till the mapping of agreement against that work on departmental website.

The Committee has desired that the report of the Standing Committee be shared with the Committee for further deliberation till then the para is kept pending.

[35] 5.2.4 Online Inventory Management System (IMS):

The department introduced (September 2008) an online IMS developed in-house for real time status of inventory. Its main features are to provide the platform for recording transactions from placement of Supply Order to receipt of material and issue thereof to the field offices and thereafter by the field offices to individual work. It also generates various reports on receipt and issue of stock, inventory holdings, cost of inventory, details of scrap and obsolete items.

Similarly, Accounting Management System (AMS) was also developed in-house for accounting related functions of the PHED. Its main features are online maintenance of cash book, preparation of monthly account of Divisions, preparation and passing of work bills, demand of Letter of Credit (LOC) and its utilisation, etc. Both IMS and AMS are integrated with each other. As and when the material is issued and the gate pass is generated, the expenditure booked on IMS is shifted to AMS on the concerned work and is reflected in the PWA Forms for accounting of transactions. Besides, e-Billing involving generation of payment details in Electronic Payment System (EPS) by the divisional formation and incorporation of transactions in the cash book.

The e-Billing and AMS fall short of the prescribed accounting process as transactions through stock suspense are not enabled due to limitation of the system design. The irregularities noticed in respect of Online IMS are as follow:

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

Action is being taken by this Department to remove/ rectify all shortcomings in the accounting system as pointed out by Audit Haryana at the earliest.

The Committee has desired that the Administrative Secretary to personally take up the matter and fresh reply be submitted to the Committee for further consideration.

[36] 5.2.4.2 Non-provisioning of age-wise inventory reports:

It was noticed in nine divisions that there was no provision of generation of age wise report of material in IMS. On the basis of the report generated during October 2019 to December 2019 and January 2021, 302 items amounting to ₹ 5.21 crore (as per issue rate) were not issued during a period of last five to 17 years. This led to non-categorisation of inventory in slow-moving and non-moving items and monitoring of age of inventory could not be ensured. Non-utilisation of inventory since a long period not only led to risk of obsolescence of the inventory but its deterioration also.

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

Action is being taken by this Department for provision of age-wise inventory reports.

The Committee has desired that a fresh reply with updated status be submitted to the Committee for further consideration.

[37] 5.2.4.3 Variation in quantity of manual Bin Card vis-à-vis online IMS:

During the reconciliation of manual and online inventory, it was seen that 54 Bin Cards were not uploaded on online IMS having stock valuing ₹ 3.30 lakh. Thus, there were differences in the quantities shown in Bin Cards and corresponding quantity of the same item in the online inventory.

The EIC stated (February 2022) that user manual of IMS module is being updated, action is being taken to make provision to generate reports of age-wise inventory of available stock. It was also stated that instructions are being issued for uploading all bin cards on the IMS to reconcile the quantity between IMS and actual availability of stock.

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

All the field offices have been asked to remove the discrepancies between manual and online bin cards.

Further, IT Cell of the department has been asked to create a provision on departmental website to upload the Physical Verification Reports alongwith e-signature of the inspecting officer. Such type of discrepancies as pointed out in the draft para can be removed after creating provision by IT Cell to upload physical verification reports.

The Committee has desired that same may be got checked as to what updation has been completed and what are to be completed and action taken report be submitted to the Committee for consideration.

[38] 5.2.5.1 Other Irregularities in stock management/Improper method of Physical Verification (PV) and non-preparation of PV Reports:

As per Para 15.16 of Punjab Financial Rules (PFR) as applicable to the State of Haryana, Physical Verification (PV) of all stores should be made at least once in every year under rules prescribed by the head of the department, and subject to the condition that the verification, in the case of large and important stores, should be, as far as possible, entrusted to a responsible Government employee who is independent of the superior executive officer in charge of the stores. Further, a certificate of verification of stores with its results should be recorded on the list, inventory or account, as the case may be, where such verification is carried out. As per Para 15.17 of PFR, in making a

PV, all discrepancies noticed should be properly investigated and brought to account immediately, so that the store accounts may represent true state of the stores; and shortages and damages, as well as unserviceable stores, should be reported immediately to the competent authority. Further Para 15.18 of PFR prescribes that in the case of perishable store the inspection should be made on half yearly basis.

Audit observed that in all the nine Divisions, the PV was not conducted properly. Only a phrase 'Physically Checked' was found mentioned on each Bin Card with undated initials of an officer of SDE level of the same division under the same Divisional Officer which is in contravention of the aforesaid rules. No report of physical verification was being prepared. In absence of PV report, quantity and value of damages, shortages, surplus and unserviceable items could not be ascertained. Further, it was also observed that physical verification of perishable items such as bleaching powder and poly aluminum chloride were conducted on annual basis instead of half-yearly.

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

Detailed instructions have been issued time to time from O/o Engineer-in-Chief, PHE Haryana to field offices regarding Physical Verifications of Stores and Preparation of Physical Verification Reports.

Further, IT Section of the department has been asked to create a module on website for uploading detail of physical verification of the stores duly authenticated and with e-signature. Matter is being pursued with IT Section of the Department.

The Committee has desired that the warning be issued to all the delinquent officers/officials under intimation of the Committee.

[39] 5.2.5.3 Delay in disposal of unserviceable stock articles-Rs. 60.78 lakh:

It was seen that huge quantity of Aluminum: 58,468 Kg, Cast Iron: 6,953 Kg and Iron: 2,278 Kg was lying as junk and surplus in the store. The condemnation board inspected (August 2016) the store and found the items beyond economical repair and declared them as condemned/surplus and fixed (August 2016) their reserve price as ₹ 60.78 lakh on the prevailing market rate as against the original purchase value of ₹ 3.78 lakh. Accordingly, a tender was invited and opened in August 2018. Single Bid was received and the firm quoted price of ₹ 6.47 lakh which was very less (10.65 *per cent* of the reserve price). Due to poor response, it was decided to re-invite the tender but no step was taken subsequently by the department in this regard. The above-mentioned items continue to remain in the store (November 2019).

Thus, due to lackadaisical attitude of the department, these scrap items are not only occupying the valuable space of the store but also blocking the funds to the tune of ₹ 60.78 lakh.

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

This office vide Memo No. 21-74/31878-PHED/MM (5) dated 11.04.2017 had conveyed Administrative Approval of competent authority (EIC PHED) to DGS&D Haryana for disposal for condemned/ unserviceable/ surplus stores costing worth Rs. 5,95,84,839/- of 36 Divisions of PHED Haryana located in 20 Districts.

Scrap material of 27 divisions costing worth Rs. 3,68,26,647/- has already been disposed off by DGS&D, Haryana after calling of tenders. Disposed Material has been lifted by the successful bidders from the stores.

Further for disposal of unserviceable stock pertaining to PHE Division Tosham mentioned in this para, tender at 1st instance was floated by DGS&D, Haryana with opening date 07.08.2018. Single bid was received in this tender. Accordingly, tender was re-invited with opening date 05.11.2018. This office vide Memo No. 21-74/G/74888-PHED/MM (2) dated 29.08.2022 requested to DGS&D, Haryana to intimate the latest status of condemnation of material pending in their office pertaining to remaining 09 No. Divisions. DGS&D, Haryana on 08.09.2022 had intimated that they had put items referred in draft para in tender three time but no bids was received through online mode therefore, requested to this office for re-fixation of reserve price of these items. Process for re-fixation of reserve price has been started. DGS&D, Haryana vide Memo No. 21-74/G/96874-PHED/MM(2) dated 07.11.2023 is again requested to intimate the latest status in this regard.

The Committee has desired that the process of re-tendering for the disposal of the unserviceable stock articles be completed in a time bound manner under intimation of the Committee.

[40] 5.3 Irregular and excess payment to the contactor for work not done:

Due to items of works not recorded on actual basis and falsely certified, an amount of ₹ .53 crore was recoverable from the agency on account of irregular excess payment.

Paragraph 18.8.1 of Haryana Public Works Department (PWD) Code (Code) states that the Junior Engineer (JE) shall make complete recording/ checking of measurements at the earliest. Rather, to facilitate the process, he can do the work even before the bill is submitted by the contractor but shall not take more than 10 days for submission of Measurement Book (MB) to his superior. Further, Para 6.6.7 of PWD Code stipulate that Sub-Divisional Engineer (SDE) shall fully check the foundation of every work and see that it is sound. The SDE shall remain in constant and close touch with the day to day work of the JE and should see that measurements are taken in due time and got checked.

The work of providing and laying of Ductile Iron (DI) Rising Main from Canal to Main Water Works, Renovation of Storage and Sedimentation (SS) Tank, Re-construction of Boundary wall, Repair of structures at Main Water Works (WW) on Chattargarh Patti Road and Renovation of Mini Secretariat WW, District Sirsa was allotted (November 2019) to an agency at an agreement amount of ₹ 8.51 crore. The date of start of work was 10 December 2019 with a time limit for completion of work of 18 months.

During scrutiny (December 2021) of monthly accounts of office of the Executive Engineer, Public Health Engineering Division No. 2, Sirsa (EE) for the month of November 2021, it was noticed that a transfer entry order (26 November 2021) of ₹ 2.38 crore was attached in the monthly account by adjusting (-) debit to the above work and by debiting the amount to Miscellaneous Public Works Advances against the contractor on account of excess payment.

It was further seen that a payment of ₹ 6.86 crore was made to the contractor upto CC 4th and Running Bill (August 2021). In the meantime, on transfer of the SDE, the JE of the concerned work intimated (October 2021) the new incumbent SDE about wrong entries made in the MB for the period from September 2020 to August 2021 on

account of excess measurement in respect of 17 items. The EE then ordered re-calculation of the actual work done by the agency and thereafter passed the revised 5th running bill for ₹ 4.48 crore. Thus, a sum of ₹ 2.38 crore has been paid in excess to the agency upto 5th running bill. This indicated that the concerned officials (i.e SDE/JE) had falsely certified the items of the work as executed while taking measurement and approved the payment of ₹ 6.86 crore for the work, which was irregular.

Thus, non-adherence to the Haryana PWD Codal provisions by the Engineers of the Public Health Engineering Department resulted not only in false certification of work done but also led to irregular payment of ₹ 2.38 crore for the works not actually executed. Therefore, an amount of ₹ 2.53 crore was to be recovered from the contractor along with loss of interest (average rate of interest on Government borrowings). Further, departmental action should also be initiated against the delinquent officers who were accountable for irregularity in recording of excess record entries in MB.

During exit conference (29 April 2022), the department stated that the concerned officers have been charge sheeted and instructions would be issued at departmental level directing Chief Engineers and Superintending Engineers to check the work of Main Pumping Station and SS tank at the time of laying of foundation/bed level.

Further, Engineer-in Chief, Public Health Engineering Department intimated (9 May 2022) that a sum of ₹ 62.03 lakh has been recovered from the contractor through transfer entry during the month of December 2021 and February 2022.

Recommendation: The department should consider changing the accounting method by making (-) debit entry to the concerned work instead of debiting the amount to Miscellaneous Public Works Advances against the concerned agency.

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

In this regard, it is submitted that the recovery on account of excess payment amounting to Rs. 23805040/- made to Sh. Jai Parkash Garg Cont. has been made through TEs. Out of the outstanding payment of the agency lying with the department. The interest amounting to Rs. 15.00 Lacs pointed out by audit has also been recovered from the agency. The detail of recovery made from the agency alongwith photocopy of TEs is enclosed herewith for perusal.

Further it is added that the disciplinary action against the delinquent officer / official is under process.

As the recovery of excess payment including interest amounting to Rs.2.53 crore pointed out by the audit has been made from the agency.

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

The Committee has desired that the inquiry proceedings be concluded in a time bound manner & to take strict disciplinary action against the erring officers/officials under intimation of the Committee.

Public Works (Building and Roads) Department

[41] 5.4 Infertuous expenditure on incomplete abandoned works and recoverable amount from the agency:

Due to injudicious decisions of responsible officers of Public Works Department (Building & Roads) of revoking the agreement after a period of two years and non-action of calling for fresh tenders subsequent to termination of agreement, expenditure worth ₹ 179.25 lakh on works has become unfruitful and recovery of liquidated damages worth ₹ 12.37 lakh and 20 *per cent* penalty of balance work worth ₹ 40.53 lakh are still pending.

Para 16.37.1 of Haryana Public Works Department Code states that time-over-runs are likely to result in higher project cost, contractual claims, delay in the use of facility and possible loss of revenue. Further, as per clause 60.1 of the contract data, if the contract is terminated on account of fundamental breach of contract by the Contractor, then the additional penalty for not completing the work shall be 20 *per cent* of the value of the work not completed in addition to the liquidated damages.

During scrutiny of records (July 2021 to October 2021) of Superintending Engineer, Public Works Department (Buildings and Roads), Gurugram it was seen that that the Additional Chief Secretary, Industrial Training Department had accorded (January 2015) administrative approval of ₹ 432.71 lakh and ₹ 435.61 lakh for construction of Multipurpose Hall, Canteen Block, cycle stand and sub-station at ITI, Nuh (work-A) and Ujina (Work-B) respectively. The detailed estimate for construction of these structures was technically sanctioned for ₹ 167.50 lakh in June 2015 and ₹ 167.78 lakh in May 2015 for work-A and work-B respectively by Engineer-in-Chief (EIC), PWD (B&R). The Superintending Engineer Rewari Circle allotted both the above works to 'The Haryana State Coop L/C Federation-1, Panchkula (Labourfed)' for ₹ 188.14 lakh and ₹ 193.76 lakh respectively in October 2015 and August 2015 with a time limit of 12 months and both the works were started in December 2015.

The agency failed to complete both the works despite repeated requests at division level. In November 2016, the divisional office imposed 10 *per cent* penalty worth ₹ 18.81 lakh for work-A as liquidated damages (LD). Similarly, ₹ 19.38 lakh as LD (10 *per cent* of contract agreement) was also levied for work- B. Even then, the agency failed to start the work. The Superintending Engineer, Rewari terminated the agreement of both the works in May 2018. As per last bill (3rd & 4th bill respectively), the work-A and work-B had been executed to the tune of ₹ 69.69 lakh and ₹ 109.56 lakh respectively against corresponding agreements of ₹ 188.14 lakh (37 *per cent*) and ₹ 193.76 lakh (56 *per cent*).

The agency stopped both the works in June 2017 due to some family circumstances and unavoidable situations of the contractor. An amount of ₹ 25.83 lakh of Liquidated Damage (LD) charges against imposed LD of ₹ 38.19 lakh have been recovered. The department could not encash the Bank Guarantee (BG) of ₹ 9.69 lakh (Work B) as the bank refused (October 2018) to encash the BG (in the shape of FDR) by saying that the FDR issued by their bank is not in the name of department.

On account of breach of contract by the contractor, 20 *per cent* of penalty of balance work (₹ 40.53 lakh) alongwith balance LD of ₹ 12.36 lakh remains to be recoverable from the contractor.

However, on request of the agency (October 2018) and recommendations of the Superintending Engineer, Gurugram Circle, the Engineer-in-Chief (Buildings) (EIC) revoked the termination of agreement in June 2020 of both the works *i.e* after a period of two years and granted time extension for completion of work up to 31 December 2020 on the grounds that the quantities of balance items are very small, no agency is expected to appear in the tender and rates received against tender will be at a very higher side. The Executive Engineer, Nuh directed the agency to submit fresh BG for both works for extended period amounting to ₹ 9.41 lakh for work-A and ₹ 9.69 lakh for work-B before starting the balance work but fresh BG had not been deposited by the agency and both the works were lying abandoned even after incurring expenditure of ₹ 179.25 lakh {₹ 69.69 lakh (work-A) and ₹ 109.56 lakh (work-B)} since May 2018.

The revocation was irregular and has not given any benefit as both the works are lying abandoned since May 2018 even after incurring expenditure of ₹ 179.25 lakh against the agreement cost of ₹ 381.90 lakh. Besides, ₹ 12.36 lakh as liquidated damages and ₹ 40.53 lakh for termination of contract agreement continue to be recoverable from the agency.

Thus, both the works are lying abandoned since May 2018 even after incurring expenditure of ₹ 179.25 lakh against the agreement cost of ₹ 381.90 lakh. Besides, ₹ 12.36 lakh as liquidated damages and ₹ 40.53 lakh for termination of contract agreement continue to be recoverable from the agency.

During exit conference (11 May 2022), the department admitted the facts and stated that the work has now been started at the site and would be completed in due course of time. With regard to the observation on non-obtaining of FDR in the name of the department, the ACS also directed the departmental officers to ensure obtaining BG in the name of the department in future.

Thus, non-action of calling for fresh tenders subsequent to termination in May 2018 coupled with injudicious revoking the termination of contract agreement by EIC after a period of two years from the termination of contract led to an unfruitful expenditure of ₹ 179.25 lakh besides depriving the students the benefit of necessary infrastructure in the ITIs.

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

The work for construction of examination/ multipurpose Hall Canteen Block, Cycle Stand and Sub Station at ITI Nuh in Mewat District and construction of examination/ multipurpose Hall Canteen Block, Cycle Stand and Sub Station at Ujina in Mewat District were allotted to The Haryana State Coop L&C Federation-I, Bays No. 23-24, Sector-2, Panchkula vide S.E. Rewari No. 14382 dated 07/10/2015 & No. 8740 dated 22/07/2015 with time limit of 12 months. The Haryana State Coop L&C Federation-I, Bays No. 23-24, Sector-2, Panchkula is a government society for execution of work and he has further subletted the work to another agency. The agency could not complete the work within stipulated time period besides issue of repeated reminders by this office. This office has no alternate to take action for termination of work and the work for construction of examination/ multipurpose Hall Canteen Block, Cycle Stand and Sub Station at ITI Nuh in Mewat District was terminated vide S.E. Rewari No. 92743 dated 14/05/2018 and the work for construction of examination/ multipurpose Hall Canteen Block, Cycle Stand and Sub Station at ITI Ujina in Mewat District vide letter No. 92725 dated 14/05/2018. The agency has requested for revoke of termination and the

termination were revoked by head office No. 81102/WI dated 12/06/2020 & No. 81104/WI dated 12/06/2020 and extended the time limit upto 31/12/2020 considering being a govt. agency.

Further, after revoking of the termination, the agency has started the work. The progress of work is very slow and after some time the agency has fully stopped the work. This office has directed to agency many times to start and accelerate the progress of work. But the agency not accelerate the progress of work and now further applied for time extension upto 30/06/2024. This office has given the final notice to the agency to resume the works within 7 days and complete the same within 3 months. If the agency is not start the work within 7 days, then action will be initiated against the agency for termination of work as per condition of contract agreement.

The case for deposit of balance B.G. and encashment of earlier Bank Guarantee/FDR is also being taken up with the Bank and agency.

Hence in view of above facts, the para may please be settled.

The Committee has desired that the pending works be completed at the earliest and after completing all formalities, updated reply be submitted to the Committee for its further consideration.

[42] 5.5 Allotment of works to ineligible agency and non-recovery of Rs, 2.15 crore due to less assessment of value of contract for levying Liquidated Damages and penalty for left over work:

The Department violated the bid conditions, awarded the work to ineligible bidders and dis-obeyed the specific orders of Engineer-in-Chief (EIC) to restrict the value of stone taken out by agency to ₹ two crore at any given point of time. Calculation of Liquidated Damages (LD) and penalty for left over work was not appropriate resulting into undue benefit in terms of LD and penalty for left over work valuing ₹ 1.53 crore.

Paragraph 6.4.1 of Public Works Department (PWD) code envisages that Superintending Engineer is a direction and controlling officer. He is responsible to Engineer-in-Chief/Chief Engineer for the efficient administration and general professional control of public works in the charge of officers of the department within his Circle. He provides inputs to the Engineer-in-Chief /Chief Engineer in regard to technical and professional matters, and with respect to the suitability of projects or reasonability of designs.

Further, Rule 32 (1) of Haryana Minor Mineral Concession, Stocking, Transportation of Minerals and Prevention of Illegal Mining Rules, 2012 provides that where any mineral is encountered in the process of construction of any building or a development project and has to be extracted in the process of execution of such project, such person may be granted a permit to either use such mineral for self-consumption or for its disposal outside the project area on payment of the applicable royalty and other charges to the Government for the quantity so excavated and consumed or disposed of.

Scrutiny of records of the office Executive Engineer (EE), Public Works Department (PWD) Buildings and Roads (B&R) Division, Nuh during July 2021 to October 2021, it was observed that the State Government accorded an administrative approval of ₹ 19.82 crore in February 2016 for construction of 4.35 km link road between village Notki to Tijara as there was no link road for the peoples of the surrounding areas.

The main cost components in tender of this project were construction of road, land acquisition, forest clearance and provision of credit of stone metal to be obtained from excavation of hill.

As per Detailed Notice Inviting Tender (DNIT), the cost of construction of road works out to ₹ 13.40 crore and recoverable amount for 70 *per cent* quantity of excavated stone/hill rocks (3,55,851 cum stone) was estimated at ₹ 8.90 crore (at the rate of ₹ 250 per cum). In tendering process, M/s SKR Company, Hisar, quoted the rates for the work at - ₹ 4.48 crore mainly due to quoting of rate of ₹ 410 per cum against the estimated rate in DNIT of ₹ 250 per cum for 3,55,851 cum stone *i.e.* 70 *per cent* of total excavated hill rock.

The EE mentioned (February 2018) that rates quoted by the agency were on extremely lower side and there were chances that either contractual agency would try to execute the work of improper specifications by using sub-standard material or might leave the work in between after executing the rock cutting of the hilly portion. Accordingly, while approving tender case (March 2018), the EIC had instructed that SE/EE/Field officers/officials should make a mechanism to keep a watch on the stone taken by the contractor and at no point of time, the value of stone taken should exceed additional BG amount of ₹ two crore. Finally, the work was awarded (March 2018) to M/s SKR Company, Hisar for ₹ 10.11 crore with a time limit of 12 months and recoverable amount of ₹ 14.59 crore. The agency deposited unbalanced bid security of ₹ two crore along with the performance security of ₹ 22.53 lakh.

During scrutiny of tendering process, it was observed that as per conditions of Clause 4.5.3 (a) of Instructions to bidders, the annual turnover was required to be ₹ 5.36 crore. However, annual turnover of the agency was ₹ 4.88 crore (which was less than required turn over by ₹ 0.48 crore) due to which the agency would have become ineligible. Thus, incorrect evaluation of financial capacity as per DNIT led to allotment of work to an ineligible agency.

The agency could not achieve the milestone with in time and asked for time extension (February 2019) up to 30 May 2021. The EIC granted (March 2019) time extension up to April 2020 but the agency could not complete the work even in extended period and after April 2020, the agency left the work.

Out of road construction work amounting to ₹10.11 crore, the agency had executed the work to the tune of ₹ 2.61 crore for construction of road and ₹ 4.45 crore were recoverable from the agency for taking away the stone/hill rock. As such work, to the tune of ₹ 7.50 crore had been left over by the agency and the penalty under Clause 60.1 of the contract agreement at the rate of 20 *per cent* of the remaining work (*i.e.* ₹ 1.50 crore) was required to be levied and recovered from the contractor. The agency had deposited ₹ 20 lakh against recovery (July 2020). The contract was terminated in February 2021 by EE with approval of EIC (January 2021) under Clause 59.2 (g) Conditions of Contract Agreement which states that the contractor has delayed the completion of work by number of days for which maximum amount of LD as 10 *per cent* of the initial contract price can be paid. After terminating the agreement, the unconditional bank guarantee of ₹ two crore was got encashed (June 2021) by the department. The department has neither encashed the performance security nor extended the period of Performance security amounting to ₹ 22.53 lakh.

The work of construction of road was awarded to the agency for expenditure of ₹ 10.11 crore. Before terminating of agreement, the contractor excavated the stone amounting to ₹ 4.45 crore and executed the work of construction of road amounting to ₹ 2.61 crore. Thus, the agency has to pay ₹ 1.84 crore after adjusting the cost of construction. Considering the agreement amount ₹ 10.11 crore for construction of road, the total recoverable amount on account of LD amounts to ₹ 1.01 crore and penalty for left over work amounts to ₹ 1.50 crore. A recovery of ₹ 2.20 crore (₹ 2 crore + ₹ 20 lakh) was made from the agency. Thus, in the assessment of audit, a recovery of ₹ 2.15 crore needs to be made from the agency.

On being pointed out by Audit (September 2021), the EE replied (December 2021) that contractual agency has executed the work amounting to ₹ 2.61 crore before the termination of agreement, and recovery due from the agency for excavation of stone was ₹ 4.45 crore. After adjusting the value of excavation of stone and work done, net amount due from agency was ₹ 1.84 crore. The competent authority terminated the contract (February 2021). The Divisional office-imposed LD of ₹ 0.48 crore and penalty of ₹ 0.53 crore for balance work. A recovery of ₹ 2.20 crore (₹ 2 crore + ₹ 20 lakh) was made from the agency. The EE requested (December 2021) the agency to deposit the balance payment of ₹ 61.15 lakh. The assessed recovery of ₹ 61.15 lakh is assessed to be short by ₹ 1.53 crore against the recoverable amount of ₹ 2.15 crore.

Audit is of the opinion that while calculating the penalty, the divisional officer assumed the agreement amount as ₹ 4.48 crore but the work of construction of road was amounting to ₹ 10.11 crore. Due to this, Divisional officer has shown recoverable amount as ₹ 61.15 lakh only in lieu of ₹ 2.15 crore.

Reply of department is not tenable as the agreement for construction of road was ₹ 10.11 crore but divisional officer has calculated the LD on contract value of (-) ₹ 4.48 crore and termination of agreement charges after adjusting the excavation of stone from contract value.

Thus, the calculation of penalty of LD and penalty for balance work due to termination of contract agreement was not appropriate which resulted in undue favour to agency amounting to ₹ 2.15 crore.

During exit conference (11 May 2022), the department admitted the facts and stated that such a tender was the first one in the department. The lessons learnt would be considered for suitable changes in internal control processes of the Department.

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

It is submitted that the amount shown in the para as per departmental DNIT of the work was Rs.1340.41 lakh and the cost of recovery was Rs.889.63 lakh. The net cost after recovery amount came to Rs.450.78 lakh.

The agency has quoted the rate of recovery in his tender at Rs.410/- per Cum and the cost of agreement as per rates quoted by the agency (-) Rs.447.89 lakh. It means that the contractor will give Rs.447.89 lakh to the department.

Hence, the estimated cost of the DNIT was Rs.450.78 lakh (+) so it was not possible to divide agreement in two parts.

The work was allotted to agency vide Engineer-in-Chief, Haryana PWD (B&R) Br., Chandigarh letter No.244-RII/39035/RII dated 13/03/2018. As per agreement a sum of Rs.4.48 Crore was recoverable from the contractor.

The agency will complete the work for amounting to Rs.10.11 Crore in which a sum of Rs.14.59 Crore was recoverable amount. The agency has executed the work amounting to Rs.2.61 Crore vide C.C. 4th & Final bill as per C.C. 4th and final bill the total mining of stone was 108516.31 Cum and total recovery was Rs.4.45 Crore. After deduction the amount of execution of work 2.61 crore, the total recovery comes to Rs.1.84 Crore. Due to non-satisfactory progress of work the department has imposed 10% L.D. to the contractor vide this office 7295 dated 25/09/2020. The agency stopped the work. The agreement was terminated vide this office letter No.878 dated 05/02/2021. After termination of agreement a sum Rs.2.81 Crore was recoverable amount from the contractor as per condition of contract agreement and out of this amount a sum of Rs.2.20 Crore has been recovered. The agency has directed to deposit the amount of balance Rs.61.16 lakh vide this office letter No.11684 20/12/2021. The tender for execution of balance work has been called and is in under process. The detail of recovered and recoverable amount is are given as under:-

1	Recoverable amount after adjustment of C.C.4 th & final bill of agency.	18348969.00
2	Amount of 10% L.D.	4478853.00
3	20% on account of balance work left by agency	5287913.00
	Total recoverable amount	28115735.00
4	Amount recovered by encashment of bank guarantee of Rs.2 Crore	20000000.00
5	Amount deposited by agency in the month of 08/2020 through challan	2000000.00
	Balance recoverable amount	6115735.00

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

The Committee has desired that the Principal Accountant General (Audit), Haryana will have a meeting with officers of Public Works Department to clarify the penalty cost and update the Committee accordingly.

Irrigation and Water Resource Department

[43] 5.7 Irregularities in the tender assessment process followed by Tender Allotment Committee:

The Tender Allotment Committee (TAC) worked in a non-transparent manner and left out eligible bidders compromising on the integrity of the bids evaluation process, used different standards in different tenders, took decision inconsistent with the existing instructions and provisions contained in Standard Bidding Document (SBD).

The Irrigation and Water Resources Department (I&WRD), Haryana follows two-envelope system of tendering in compliance to paragraph 14.8.2 of the PWD Code. The competent authority approves the responsive qualified bids on the basis of technical bids. Thereafter, the financial bids of qualified bidders are opened and considered for acceptance by the competent authority. The tender allotment committee comprising Engineer-in-Chief as Chairman and all the Chief Engineers and Chief Accounts Officer as its members is the competent authority to accept tenders for the works more than five crore. The tenders are called on the basis of Standard Bidding Document (SBD) adopted in the department.

Audit scrutinised 11 tender cases (**Appendix 5.1**) in the office of Engineer-in-Chief (EIC), I&WRD (October, 2020 followed by further scrutiny in June 2021 and July 2021) with the objective to ensure that-

- Tender evaluation process is consistent with the provisions of SBD.
- Tender evaluation process is consistent across various tenders.

In the 11 tender cases total 35 bids were received. The findings are summarized as under:

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

The reply for the Para was received from all concerned Chief Engineers i.e. YWS(S), LCU, Const. & Project., BWS and YWS (N). Since, the C&AG Para contains technical matters, therefore, a committee was constituted under the Chairmanship of Expert Interstate Issue, I&WRD, Hry, Panchkula vide office order No.1455-1471/6PAC/439/2023 dated 13.12.2023 for examining and preparing the final reply of C&AG Para. The reply of the observations made by the Audit Committee as received from all the CEs was examined by the Committee and the Committee has submitted its report vide letter No. 1555/6PAC/439/2023 dated 20.12.2023 at **Annexure-A**.

The Committee has observed that the reply of the department is not specific and is incomplete. The Committee has, therefore, desired that a specific updated reply be submitted at the earliest for the consideration of the Committee.

[44] 5.7.1 Ignoring the necessity of signature by Engineer-in Charge:

(i) Clause 4.5 of Section 1 of the SBD relates to assessment of available bid capacity of the bidder. It is calculated by deducting the existing commitments of the bidder from the total bid capacity which is calculated on the basis of works executed by the bidder. The clause provides that the value of existing commitments and ongoing

works as well as the stipulated period of completion remaining for each of work listed should be countersigned by the Engineer-in-Charge not below the rank of an Executive Engineer or equivalent.

The relevance of the clause is to check whether the contractor has enough bid capacity left with him in order to participate in the bid process. Further to ensure that the quantities of existing commitments/ongoing works shown by the contractor are authentic and to avoid factually incorrect documents by the bidders.

It was seen that the statement of existing commitments and ongoing work details of the contractor was not countersigned by Engineer-in-Charge in 31 out of 35 bids in 11 tender cases. In two bids, the statement was not submitted by the bidder. In other two bids, the statement was submitted by the bidder which were countersigned by Engineer-in-Charge (both these bids related to the work given at Sr. No. 10 of the Appendix 5.1). It is an essential document by which it is assessed that the contractor has requisite technical and financial stability to execute the work. The Tender Allotment Committee (TAC) found all these 31 bidders as responsive and allotted the 10 works to the bidders who had not complied with the provisions of Clause 4.5 of Section 1 of the SBD.

(ii) Clause 1.3 (a) under Section 2 of SBD provides that all the certificates to be attached by the contractor should be from the Employer/Engineer in prescribed format. The prescribed format provides for various details of the works in hand viz. Project name; Name of employer/Engineer with full address; Description of work including Date of start, Percentage of work done, Scheduled date of completion, Amount etc. This information is used to calculate Bid capacity under Clause 4.5 of Section 1.

Since the department does not follow the requirement of counter signature by the Engineer-in-Charge it carries the risk of discrepant data submitted by the bidder as explained in following cases:

- In the works given at Sr. No 7 & 8 of Appendix 1, the bidder M/s Dayanand Contractor submitted varying details of the value of on-going works in both tenders. In case of work at Sr. No.7, balance value of three on-going works of ₹ 300 lakh, ₹ 20 lakh and ₹ 10 lakh as on 21st December 2018 was given. While in case of work at Sr. No. 8 balance value of same three on-going works of ₹ 400 lakh, ₹ 50 lakh and ₹ 25 lakh as on 7 February 2019 was submitted.

It is assessed that the value of ongoing works should be decreased between December 2018 and February 2019. Hence, the statement was incorrect. However, both the works were awarded to M/s Dayanand Contractor.

- In another instance, a bidder M/s Bishan Parkash & Co. (Sr. No. 11) submitted his bid online. Later on, it came to light that he did not include an ongoing work amounting to ₹ 10.69 crore. There exists no systemic counter-check for this type of concealments or omissions. This instance came to light only due to the fact that the said running work happened to be in the same division.

Instead of declaring the bidder non-responsive under the provisions of paragraph 14.10.1 of the Haryana PWD Code for presenting misleading or false forms, attachments in proof of the qualification requirements, he was declared responsive.

From above, it is evident that the bidder may present false facts with regard to ongoing work due to the statement not being countersigned by an officer equal to the rank of Executive Engineer or above.

Thus declaring 31 bids as responsive in 11 tenders was inconsistent with the provisions of SBD. The potential impact of accepting these 31 bids responsive in the 11 evaluated tenders led to award of 10 works (except one at Sr. No. 10) having financial impact assessed to be ₹ 177.94 crore. This vitiated the tendering process against safeguarding government interest of ensuring bidders with resources for the execution of works.

On being pointed out (March 2022), the ACS intimated (May 2022) that "as a remedial measure, this issue has been raised by the Department at various forums during discussion/deliberations and now Common Bid Document (CBD) of all Government/Semi-Government Departments has come up and signing of such existing commitments by Engineer-in-Charge not below the rank of Executive Engineer, has been omitted. This information is now to be given by the Contractor under Section 2 of Clause 1.33". The omission of the above-mentioned clause in the CBD is not acceptable as it does not safeguard the interests of the Government since this clause is directly associated with the reliability of information for assessing the 'Available Bid Capacity' of the bidders. Further, the instances of discrepant data have already been explained above in the paragraph.

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

5.7.1 (i) & (ii)- Clause 4.5 and 1.3(a) under Section 1 & Section 2 of the Standard Bid document

5.7.1 (i)

As per Note under clause 4.5 section 1 of bid document, the value of the existing commitments and ongoing works, as well as the stipulated period of completion of remaining works, should be counter signed by the Engineer-Incharge, not below the rank of an XEN or equivalent.

The issue has been deliberated in the department/TAC meetings wherein it came out that such works (On going as well as existing commitments) cannot be identified/authenticated by the Engineer-incharge due to the widespread nature of these projects resulting in wastage/loss of time/validity period. Bid Capacity calculation as per clause 4.5 of Section-1 of Bid Document involves two prime variable factors "A" and "B". For "A" i.e. Completed works, Annual Financial Turnover (Max of last 5 years) duly signed by the Chartered Accountant is taken into consideration and for "B" i.e. (Ongoing works or existing commitments), the department's reliance primarily lies on the information furnished by the agency and that is uniform and consistently followed. Thus the existing practice in the Department is not to press for the signatures of the Engineer-Incharge as it is not practicable as existing commitments vary from day to day basis and thus the statement furnished by the agency is only taken into consideration. So whether such statement has been countersigned by the Engineer-incharge or not is immaterial during technical evaluation. That is the reason that such statement in 31 out of 35 bids were not found countersigned by the Engineer-incharge. In any case before allotment of work to L-1 agency, field offices check the documents of L-1 in every aspect as per condition imposed by TAC in the issued Minutes of Meeting.

To avoid factually incorrect information/documents by agency following provisions are there in the bid as well as in the form of departmental instructions:-

(i) As per clause 16 of the SBD, the earnest money will be forfeited and the agency shall be disqualified besides taking legal action, in case, it is discovered that the information provided by the bidder is misleading or false and also legal action will be taken against him.

(ii) Additionally, it has been made mandatory for the concerned SE alongwith XEN to attend the TAC meeting under chairmanship of EIC, I&WR wherein he gives his concurrence for the documents submitted by the L-1 agency alongwith other agencies and recommends the case for approval of the competent authority i.e. TAC. Even after approval of rates by TAC, a condition is imposed that the authenticity of documents lies with SE/XEN field (**Annexure-I**).

(iii) The participating agency submits an affidavit alongwith bid intimating that all the information submitted by him is true & he is solely responsible for any lapse. Even his tender can be cancelled at any stage if it is found that he has submitted false information.

(iv) Now Common Bid Document has been approved by the Govt. of Haryana and on the insistence of departments, the signing of such document by Engineer-in-charge has been discontinued, validating the practices being followed. Further as a mandatory qualification criteria as per provisions of CBD, the agency/contractor give an affidavit duly attested by Magistrate/Sub-Judge/ Notary Public and certifies that all the information furnished and statements made in response to this notice inviting bid are true and correct and nothing has been concealed.

At last it is informed that Tender Allotment Committee of the Department (Comprising of the top officers of department) is entrusted with “**full powers**” regarding approval of tender rates above Rs. 5.00 Cr. as per DFR and pointing any finger at TAC, which takes decision on case to case basis, after thorough discussions and deliberations, cannot be termed as appropriate. Citing exceptional deviations from bid document and that too which are being followed in principle in the deptt. for evaluation of all tenders as a practice does not render that the functioning of TAC was not up to mark. These points were satisfactorily addressed during the Exit Conference between the Administrative Secretaries of the Irrigation and Water Resources Department and the Audit Department."

As such provision, has now been omitted in CBD approved by Govt., may this para be dropped please.

5.7.1(ii)

Section II, Clause 1.3 and 1.3(a) tables provide that certificates from employer/Engineer shall be attached by the contractor.

Regarding Clause 1.3 i.e. for completed works, certificates from Employer/Engineer are taken/considered by the department/TAC whereas regarding Clause 1.3(a) i.e. (Under progress/incomplete works) department/TAC used to consider the information provided by the bidder. This is the procedure followed in all tenders by the department and no bid is used to be made Non-Responsive in case above procedure/practice is adopted.

- Regarding works at Sr. No. 7 & 8 of Appendix-1, it is submitted that the value/ anticipated amounts given by the contractors are not of the balance value of the work. It

is the forecasted amount of the work likely to be executed by the agency upto the stipulated date as the total amount of the work is much more than the anticipated amount. Thus the figures mentioned by the Audit team are not relevant. Even if more value of incomplete work is considered as given by agency on 07.02.2019 (**Annexure-II**), then also the agency is responsive in earlier tender of which such tabulated form was given on 21.12.2018 (**Annexure-III**). Statement given by agency is however, correct and bid has been rightly evaluated.

- It is admitted that there is no existing systematic mechanism in the department to check the concealments/omissions by the bidders regarding under progress/incomplete works as it is neither feasible nor practicable. That is why the affidavit from agency is taken as afore-stated in para (iii) of 5.7.1. It is however, submitted that concealment by Agency Bishan Parkash regarding on going work of Rs. 10.69 Cr. was informed in agenda of TAC and the fact regarding this concealment considered by the TAC in its meeting in view of representation by the agency that this work has been left out inadvertently. TAC considered the fact that when a contractor is executing a work in a division, it would not try to conceal the detail of that work while tendering for a new work in same division. The above instance does not lead to misleading or false facts as under the provision of clause 14.10.1 of PWD Code and as the agency was still found responsive towards fulfilment under clause 4.5 (Bid Capacity) of bid document, the agency was considered as Responsive by TAC considering broader perspective and ultimately the agency became L-1 and was allotted the work.

As the practice followed by the department/TAC regarding accepting the Bid Capacity documents for under progress/incomplete works (Clause 1.3(a) of Section II) is as given by the bidder and this is same for all i.e. no bid is made Non Responsive on this account, thereby proving that there is no question of vitiating the tendering and the transparency/consistent approach/safeguard of Govt. interest is always kept in view.

In view of aforementioned facts, this para may be dropped please.

The Committee has desired the updated reply to the para be submitted at the earliest possible for the consideration of the Committee.

[45] 5.7.2 Making signatures of Engineer-in-Charge necessary in contravention to provisions of SBD:

Clause 4.2(ii)(A)(c) of SBD provides to submit necessary document online with respect to financial turnover, quantum of similar works executed and quantum of some crucial items of work executed in recent years. The purpose for the clause is to check the experience and execution capabilities of the contractor for the work.

As per clause of SBD there is no necessity to get the documents of executed quantities signed from the Engineer-in-Charge. However, the department had followed the practice that statement of completed works of the contractor should be countersigned by Engineer-in-Charge. In the examination of 11 tender cases involving 35 bids, it was seen that 32 out of 35 bidders had submitted documents in respect of executed quantities against requirements of the clause 4.2(ii). This included 31 countersigned by Executive Engineer and held to be responsive and one not countersigned by the Executive Engineer (M/s Oriental Ceramics & Refractories Pvt. Ltd. in bid relating to Sr. No 1) and was held as non- responsive. Three bidders had not submitted the documents in this respect. As such, the department has been considering

countersignature by Engineer-in-Charge as a factor to make the bidders non-responsive.

Action of Tender Allotment Committee (TAC) in treating this bid non-responsive was inconsistent with the provision of the Clause 4.2(ii) of the SBD and vitiated the tendering process against the objective of wider participation and carries risk of higher determination of price. The potential impact of making one eligible bidder non-responsive is assessed to be ₹ 13.67 crore (Sr. No. 1).

On being pointed out (March 2022), the ACS intimated (May 2022) that remedial measures against such instances has been incorporated in Section 1, Clause 23.7 of CBD of Government/Semi Government Departments as "The Employer shall host the result of technical evaluation of bids alongwith the reasons for rejection of Part-I of the bid (Technical Bid) on the website. Thereafter, the employer shall wait for seven days before opening of the financial bid of the qualified bidders so as to give the disqualified bidders and opportunity to avail, if they so desire, any remedy available under the Law".

The remedial action does not relate to issue pointed out by Audit but relates to providing opportunity to the bidders to represent. It neither determines the action of involved officials as deficient nor decides that there was no deficiency.

The above reflects widespread discrepancies in the tender evaluation mechanism in the Department.

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

Clause 4.1 of section 1 of Standard Bidding Document provides the list of documents which are required to be uploaded on line by agency. The relevant part of this clause reads as "In case of online bids, all bidders will upload scanned copies of documents digitally self attested/signed." Self attested/signed document is that certificate/document which is issued by Engineer-incharge/authority concerned (Not below the rank of Executive Engineer or equivalent) and has been Self Attested/Signed by bidder. Such documents are never rejected by the department/TAC. For e.g. (i) Registration/enlistment of agency-by competent authority of deptt. (ii) Annual Financial Turnover by Chartered Accountant (iii) Experience of works of similar nature- by Engineer-incharge (Executive Engineer or equivalent) where work is executed etc. The department rejects only those documents which have not been issued/signed by any competent authority/authority concerned and have just been self attested/signed by the bidder. Only for Bid Capacity and that too for only "B" component (Existing commitment of under progress/incomplete works) of Clause 4.5 in Bid Capacity Evaluation, that deptt. relies on the information furnished by the agency. This evaluation process has been followed by department for all tenders with utmost transparency.

Audit para bring out that as per clause of SBD there is no necessity to get the documents of executed quantities signed from the Engineer-incharge. However, the department had followed the practice that the statement of completed works of the contractor should be countersigned by Engineer-incharge.

In this context it is submitted that Department had not followed the practice that the statement of completed works of the contractor/ quantities executed should be countersigned by Engineer-incharge. Instead the deptt. follows that such crucial document (as implied by the audit team at the very start of this para), is issued/signed by the Engineer-incharge where work has been executed (Executive Engineer or

equivalent rank). This is the most important document of tender evaluation and no deviation from above is made in any of the tenders of the department/TAC towards fulfilment of clause 4.2 (ii)(A)(c).

In the case for the work of "Constructing underground pipeline for Machonda Drain", it has been observed that the document/certificate duly signed by the Engineer-incharge (where the work is executed) attached by the agency "M/s Oriental Ceramics & Refractories Pvt. Ltd." towards fulfilment of clause 4.2 (ii)(A)(c), did not indicate minimum required quantities of Earth work, Steel and Cement Concrete but indicated the minimum required quantity of only one item of Pipeline and thus the bidder has been held non-responsive by TAC as it did not qualify the criteria under clause 4.2(ii)(A)(c). It has nothing to do with counter signatures of Engineer-incharge mentioned in the para. This aspect has been clearly recorded in the Minutes of TAC meeting held on 18.02.2019 (Annex.-IV). Self undertaking or such document regarding execution of quantities is not a valid document and also not considered by TAC as a valid document in its earlier meetings and accordingly the agency has been held as Non Responsive. It is pertinent to mention here that TAC of department takes decisions from time to time and on case to case basis in Public interest after due deliberations and discussions. Earlier TAC even used to honour the certificates/documents manually from the bidders right upto the date of TAC meeting but subsequently due to representations by various agencies to stop this practice, the matter was discussed and deliberated in the TAC and the practice of taking documents/certificates from agencies manually were discontinued for all tenders.

In any case, after representation by agency, the agency "M/s Oriental Ceramics & Refractories Pvt. Ltd." was given the subsequent due opportunities as per bid document/PWD Code for consideration of his bid responsiveness, but the agency did not avail the opportunity and instead filed CWP-5557-2019 in Hon'ble Punjab and Haryana High Court with wrong and distorted facts. When the department filed its detailed reply through affidavit giving facts of the case, the agency withdrew its CWP on 19.03.2019 during hearing in Punjab and Haryana High Court.

From aforementioned facts it is clear that tenders have been evaluated with full transparency. During Exit conference between the Administrative Secretaries of AG office as well as Irrigation and Water Resources Deptt. these submissions were highlighted by the officers of department and were also considered by Audit Department.

In view of above, para be dropped please.

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

[46] 5.7.3 Discrimination in tender evaluation amongst the tender cases:

(i) Acceptance of documents after the date of online submission of bids

Clause 19.3 of Section 1 of SBD provides that no bid can be modified after the deadline for submission of bids. Further Clause 17.3 provides that the bid documents shall contain no alterations or additions, except those to comply with instructions issued by the Engineer, or as necessary, to correct errors made by the contractor/agency and such corrections shall be initialed by the persons signing the bid documents.

The purpose of the clause is to make the tender process fair for all and to make it as transparent as possible. No document shall be allowed to be included in the bid after the deadline mentioned in the bid.

It was seen that in respect of the work at Sr. No. 11, one bidder M/s Bishan Parkash & Company had not submitted the standard bidding document online. Apart from this, the details of ongoing works, which are submitted without counter-signature of Engineer (as mentioned in sub para 2.8.1 (ii) earlier), were found incorrect. In the meeting held in June 2021, the TAC considered the updated details submitted by the agency (through representation) after the date of online submission of bids. Accordingly, the agency was declared responsive instead of non-responsive by the TAC despite its own guidelines that no document of the agency/contractor will be considered after the date of online submission of bids which vitiated the tendering process.

In the examination of 11 cases, in 2 cases the documents have been supplied by the contractor after the date of online submission of bids. In one case (Sr. No. 1) the document has not been accepted and the contractor has been held non-responsive. While in other case (Sr. No 11) the TAC has entertained the contractor's document and thereafter held him to be responsive.

The potential impact of making one bidder responsive is assessed to be ₹ 28.01 crore. The assessment of potential impact in terms of actual impact at the stage of implementation has not been covered in this audit assignment.

On being pointed out (March 2022), the ACS intimated (May 2022) that as a remedial measure instruction in this regard were already issued by O/o EIC. Now CBD of all departments/Semi Govt. Deptts has come up wherein in DNIT itself a note has been mentioned as under:

Bidding shall be online only and no document shall be accepted in any physical form except earnest money in case of bidder who is not registered by Haryana Government. Further, as per Section-1 Clause 23.6 (ii), the technical bid will be evaluated on the basis of the documents submitted online by the bidder and no modification of his technical bid will be sought from the bidder. No cognizance of the documents submitted subsequently by the bidder on his own regarding his technical bid shall be taken. However, clarification can be sought upto the extent of clearing any doubt about the documents already submitted online.

(ii) Acceptance of bid with validity of BG/EMD being lesser than the prescribed period

Clause 15 of SBD provides that for the Contractor/Agency to furnish Earnest Money Deposit (EMD) for the amount as specified and is required to be valid for 45 days beyond the validity period of bid as specified in Clause 13. A tender not secured by such an EMD is required to be rejected by the Engineer as non- responsive.

The prescribed period of validity being 90 days in Clause 13 of SBD, EMD is required to have a validity of 135 days. The purpose of this Clause is to safeguard the interest of government against the risk of bidder withdrawing from the process subsequent to him/her being awarded the tender.

In the examination of 11 cases, in three cases (Sr. Nos. 2, 5 and 7), the EMD/BG was not valid as per bid document and was found less by 45 and 53 days in respect of two bidders for works at Sr. No. 5 and 7 and still they were held to be responsive. In one

instance (Sr. No. 2) two contractors have been made non-responsive on account of non-submission of EMD/BG upto stipulated time given in tender document.

Finding bids responsive in the case of two tenders (the tender was awarded to these two agencies) was inconsistent with the provisions contained in SBD. The potential impact of declaring two bidders responsive is assessed to be ₹ 36.47 crore. The assessment of potential impact in terms of actual impact at the stage of implementation has not been covered in this audit assignment.

On being pointed out (March 2022), the ACS intimated (May 2022) that it is dealt on case-to-case basis, depending on various factors. Also, instances have been given where it favoured the State Exchequer. Audit is of the view that tender process is a transparent system, where all the bidders should have been treated transparently on merit basis. In the above-mentioned cases, the agency has been favoured by the way of accepting the BG/EMD for the less timeframe while in other instance it has been rejected. This leads to discretion of accepting and rejecting of a bid on same aspect which is assessed to be neither permissible nor desirable.

The above observation reflects widespread discrepancies in the tender evaluation mechanism in the Department.

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

(i) Acceptance of documents after the date of online submission of Bids

No discrimination is done by TAC (Highest Authority as per DFR to sanction tender rates above Rs. 5.00 Cr) at any level or in any tender. Decisions are taken by TAC on case to case basis and after deliberations and discussions and existing practice/instructions and that are uniform/consistent for all tenders.

In the work at Sr. No. 1, the agency M/s Oriental Ceramics & Refractories Pvt. Ltd. did not submit the required documents within the specific time period/upto the last date of submission, on line. The certificate supplied after the last date of submission of bid was not considered by the TAC as it was not uploaded by the agency on line and thus the agency was held non-responsive. The earlier practice for submission of documents by the bidders manually and after last date of submission were discontinued by TAC as it used to invite criticism/complaints from "Responsive Agencies."

In any case, after representation by agency that his bid amount is less than L-1, the agency "M/s Oriental Ceramics & Refractories Pvt. Ltd." was given the subsequent due opportunities as per bid document/PWD Code for consideration of his bid responsiveness by TAC, but the agency did not avail the opportunity and instead filed CWP-5557-2019 in Hon'ble Punjab and Haryana High Court with wrong and distorted facts and figures. When the department filed its detailed reply through detailed affidavit giving facts of the case, the agency withdrew its CWP on 19.03.2019 during hearing in Punjab and Haryana High Court.

In case of work at Sr. No. 11, SBD duly signed was given offline by the agency and in any case that signed copy was to be considered while allotting the tender in case agency becomes L-1. It is brought out that SBD is not the document specified in clause 4.1 of Section I necessarily to be uploaded on line. TAC in any case, after considering all facts and discussions/deliberations adjudged this agency Sh. Bishan Parkash as Responsive.

Now, the Common Bid Document (CBD) approved by Govt. of Haryana which is being followed by all Departments/Govt. institutions has come up, wherein in DNIT itself, a note has been given mentioned as under:-

Bidding shall be done online only and no document shall be accepted in any physical form except Earnest money in case bidder has not registered on HEWP portal. Further, as per clause 23.6(ii), the technical bid will be evaluated on the basis of documents submitted online by the bidder and no modification of his technical bid will be sought from the bidder. No cognizance of the documents submitted subsequently by the bidder on his own regarding his technical bid shall be taken. However, clarification can be sought upto the extent of clearing any doubt about the documents submitted online.

(ii) Acceptance of bid with validity of BG/EMD being lesser than the prescribed period.

In case of work at Sr. .No. 5 i.e. Rehabilitation of Chaudhary Minor from RD 0 to RD 67250 validity of BG/EMD of one agency was for 90 days i.e. less than 90+45 days stated in the bid and the agency has been considered as responsive. The TAC considered the agency with EMD/BG validity for 90 days period as the bid was decided on 08.01.2019 i.e. in 55 days i.e. well within 90 days itself, otherwise this validation could have been got increased to 90+45 days. The agreement was signed by agency on 30.01.2019 **(Annexure-V)** after depositing full performance security as it became successful L-1 bidder. Further, in this work only 2 bidders had participated and rendering one agency as Non-Responsive on minor omission i.e. validity of BG (which in any case can be got extended by deptt), there would remain one tender only. As per PWD Code/bid Single tenders are not to be considered in normal circumstances. The work was also a CM Announcement and was to be completed in time.

It is further informed that as per clause 13 of Section-I of Bid Document, Bids shall remain valid for a period of 90 days after the date of opening of the tender. Any received bid valid for a shorter period will be rejected by the Engineer as non-responsive. In case of exceptional circumstances, prior to the expiry of the original time validity, the Engineer may request the bidders to extend the period of validity for specific additional period along with the extension of instrument of the earnest money.

The reasoning for work at Sr. No. 7 is also same as at Sr. No. 5 except being CM Announcement and two bidders, as the agreement of this work was also signed within 90 days itself **(Annexure-VI)**. In work at Sr. No. 2, the agency with less than 90+45 days BG validity, considered responsive on aforementioned reasons did not become L-1.

Regarding mentioning by Audit that discretion of accepting or rejecting a bid on same aspect is neither permissible nor desirable, it is submitted that TAC applies its mind on case to case bases and after discussions and deliberations by considering all circumstantial aspects which are in public interest as well as beneficial to the State Exchequer as a whole. The supreme authority for accepting Tenders i.e. TAC has full powers as per DFR regarding acceptance/approval of tenders above Rs. 5.00 Cr. and that cannot be undermined/negated under any circumstances by pinpointing some exceptions, that too which are principally followed for all tenders. However, the department is always inclined to adopt best practices aligning strictly with the approved Bid Document.

In view of above para be dropped please.

In respect of the part-(i) of the para, the Committee has desired that a communication be sent to the Principal Accountant General (Audit), Haryana to scrutinize all the tender cases of the department for the last two years i.e. 2021-22 and 2022-23 during the ongoing audit and report be submitted to the Committee. The Committee further desired that the responsibility of the defaulting officers/officials be fixed within a period of two months and action taken report be submitted to the Committee.

In respect of part-(ii) of the para, the Committee has desired that where action is required to be taken, be taken immediately and updated reply to be submitted at the earliest possible for the consideration of the Committee.

[47] 5.7.4 Updated standard bidding document:

Subsequent to taking up of Audit, Government of Haryana updated the Standard Bidding Document for works costing . one crore and above on 20 May, 2021.

(i) The clause 4.2 (ii) under Section 1 of old SBD has been changed as clause 4.5A of Section A, in which it has been clearly mentioned that a certificate from the employer shall be submitted along with qualification information clearly mentioning the name of work, contract value, billing amount, date of commencement of works, satisfactory performance of the Contractor and any other relevant information. As such, the works executed and particular items executed in last five years are required to be certified by the employer concerned.

(ii) Further, clause 4.5 of old SBD has been changed as clause 4.6 of Section A. In the updated version of SBD the necessity of getting the existing commitments countersigned from the engineer-in-charge has been omitted.

It is seen that through this updated SBD, Government of Haryana has revised the provisions of SBD to make it consistent with the practice being followed and carries the risk of misrepresentation by the bidder in respect of existing commitments. However, making the certificates from employer for works executed by the bidders is assessed as an improvement.

An Exit Meeting was held with the department on 25 May 2022 wherein the department while reiterating the already submitted reply (April/May 2022) stated that the necessary amendments in respect of Clause 4.5 of Section 1 of SBD have already been made. There is no impact on contractors. The main reason of varying value of on-going works is that the works were revised/enhanced during that period. There is no discrepancy in the data. The department aims to enhance competition and ensure maximum participation and there is no financial loss.

Audit is of the view that the bid capacity calculation is still part of tender evaluation. The omission of requirement of counter-signature is not in the interest of Government. This should be reconsidered so as to prevent any risk of mis-statement of facts. Audit is of the view that rejection/acceptance of bids should be uniform and not on self-conferred discretion on grounds to ensure enhanced competition which is assessed in Audit to be against the principles of transparency, consistency and standardised operating procedures in public procurement.

Recommendation : The State Government may consider investigating the irregularities in the Tender Assessment process for the deviations reflected above.

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

The updated version of SBD in the form of CBD consistent with the practices being followed already stands approved by Govt. of Haryana. In this CBD the necessity of getting the existing commitments countersigned from the engineer-in-charge has been omitted in clause 4.6 as it was neither practicable nor feasible. Certificate of work from Employer is now required as per clause 4.5A. Rejection/Acceptance of bids is always kept uniform while evaluating tenders on earlier SBD, however, they were with some practices being followed by the department and these practices followed were same for all bids/tenders evaluation and transparency.

The recommendation of the Report of the Comptroller and Auditor General of India on Compliance Audit Report-2 for the year ended 31 March 2021 (Report No 1 of the year 2023) that the State Govt. may consider investigating the irregularities in the Tender Assessment Process for the deviations reflected. As per recommendation of PAC, vide E-Office file No. IWRD-150004/16/2023-OSD OFFICE, Government has been requested to take necessary action in the matter. However, the deviations pointed out in the report have been looked into in depth by the Committee and found to be in line with the practice being followed by the department in each and every tender within the competency of TAC. Whenever human element is involved some deviations from Bid is always anticipated but that is as per practice of deptt or issued departmental instructions and the bids are decided on case to case basis by the top functionaries of the department (in TAC) on the presented agenda before it. Department will however, always inclined to adopt best practices strictly aligning to the approved Bid Document.

In view of afore-stated reply to paras, it has been observed that TAC worked in uniform and transparent manner, took decision on case to case basis, aligning with the approved Bid Document as well as Departmental practices/instructions.

The above reply of C&AG Para 5.7 (5.7.1., 5.7.2., 5.7.3. & 5.7.4.) w.r.t. related works of each unit (As per **Annexure – B**) is hereby countersigned by the concerned Chief Engineers :-

Sr. No.	Unit	Sr. No. of Works as per Appendix 5.1	Signature of Chief Engineer
1.	BWS	1, 5 & 6	-Sd- (NITISH JAIN)
2.	YWS (S)	3	-Sd- (SANDEEP TANEJA)
3.	LCU	4, 9 & 10	-Sd- (B. S. NARA)
4.	YWS (N)	7, 8	-Sd- (M. L. RANA)
5.	Const. & Project	2, 11	-Sd- (SANDEEP BISHNOI)

Hence, the Para may kindly be dropped.

The Committee has observed that instead of taking corrective action, the department is trying to justify the irregularities and the department can not follow practices where specific & express rules have been laid. The Committee has, therefore, recommended that the corrective measures be taken and responsibility of the defaulting officers/officials be fixed under intimation of the Committee.

The Committee also desired that a communication be sent to the Principal Accountant General (Audit), Haryana to scrutinize all the tender cases of the department for the last two years i.e. 2021-22 and 2022-23 during the ongoing audit and report be submitted to the Committee.

[48] 4.18 Misappropriations, losses, thefts, 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 PAG (A&E).

State Government reported 63 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. The department-wise break up of pending cases is given in **Table 4.14**.

Table 4.14: Pending case of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Animal Husbandry and Dairying	01	0.08	Nil	Nil	01	0.08	Nil	Nil
3	Education	22	41.63	01	0.09	20	41.54	1	Nil
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	Nil	Nil
5	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
6	Police	01	3.79	01	3.79	Nil	Nil	Nil	Nil
7	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	Nil	Nil	01	39.58	Nil	Nil
9	Technical Education	01	6.52	Nil	Nil	01	6.52	Nil	Nil
10	Town and Country Planning	01	1.44	Nil	Nil	01	1.44	Nil	Nil
11	Transport	02	3.77	02	3.77	Nil	Nil	Nil	Nil
12	Treasury and Accounts	01	6.27	01	6.27	Nil	Nil	Nil	Nil

13	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
14	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
15	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	63	132.47	8	24.91	51	104.64	4	2.92

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.15**.

Table 4.15: Profile of misappropriations, losses, defalcations, etc.

(₹ 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	33	104.85	Theft cases	54	106.46
5-10	02	3.12			
10-15	03	1.10	Misappropriation/ loss of Government material	9	26.01
15-20	07	17.92			
20-25	05	3.41			
25 and above	13	2.07			
Total	63	132.47	Total pending cases as of June 2021	63	132.47

Out of the total loss cases, 54 cases of ₹ 106.46 lakh are related to theft of Government money/store. Further, in respect of 51 cases (₹ 104.64 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 63 cases of losses due to theft/misappropriation, 30 cases of ₹ 27.62 lakh were more than five-year-old, including 18 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

In this context, it is submitted that as per Table 4.11, out of 51 No. pending cases of misappropriation, losses, theft & defalcation etc involving Government money amounting to (Rs 68.64 lacs) on which final action was pending as on October 2022 at the level of various Departments and so far as Irrigation Department, Haryana (**Sr. No.14**) is concerned, there are 19 No. cases of amounting to Rs. 2.07 lacs (17 No. theft cases amounting to Rs. 1.85 lacs and 02 No. loss cases amounting to Rs. 0.22 lacs) were pending.

Out of 19 No cases, 09 No. cases (7 theft Rs.1.6 lacs + 2 loss Rs.0.22 lacs) amounting to Rs. 1.82 lacs have already been recommended by the AG(Audit) Hry, Chandigarh for settlement by PAC and verified the same vide No. AMG-III/WM/loss & theft/2020-21/579 dated 02.02.2021 (**Annex-1**), AMG-III/WM/ theft case /2022-23/847

dated 06.03.2023(**Annex-2**), No. AMG-III/WM/Loss & theft/2021-22/77 dated 24.05.2021 (**Annex-3**)).

Status of remaining 10 No. pending cases related to Irrigation & W.R. Deptt. Hry, Panchkula is given as under: -

02 No. theft cases i.e. Rs.0.19 lacs Replies as received from SE, YWS Circle, Bhiwani vide letter No.140-141/70AW dated 31.01.2023 amounting to Rs. 0.19 lacs (**Annex-4**) & SE, Const. Circle, Hisar vide letter No.789-90/46-A dated 24.07.2023 amounting to Rs. 0.00 lacs (**Annex-5**) have already been submitted to PAG(Audit) Hry, Chandigarh vide letter No. 1280/2PAC/393/2019 dated 03.10.2023 (**Annexure -6**) for reconciliation.

06 No. theft cases amount to Rs. 0.00 lacs (value fixed during inspection of PAG (Audit) team). These items are for the period of 1985-86, 1993-94, 1996-97 & 1999-2000 and are very old. As per the reply received from concerned SEs their relevant documents are not traceable from the old record being very old cases.

02 No. Theft cases amounting to (Rs.0.055 lacs i.e. Rs.0.005 +0.05): - These cases are for the year 1988-89 & year 1989-90. It is pertinent to mention here that being very old cases more than 20 years old, the key documents are not traceable. However, efforts are being made for obtaining reply /documents i.e. a copy of F.I.R. /writing off. Letter in this regard have been written to the concerned Superintending Engineers and Chief Engineers vide this office letter No. 2025-26/2PAC/129/2021 dated 14.12.2022, 2027-29/2PAC/129/2023 dated 14.12.2022 & 2030-32/2PAC/129/2021 dated 14.12.2022& No. 206-07/2PAC/77/2022 dated 01.03.2023(**Annex-7-10**). However, the replies are still awaited.

Further, efforts are being made with PAG (Audit), Haryana, Chandigarh vide memo No. 298/2PAC/393/2019 dated 05.04.2023, and 03.10.2023 **Annex-6 (Annex-9)** for reconciliation of 10 No. items amounting to Rs. 0.245 lacs.

The Committee has desired that the pending cases be also got settled at the earliest possible under intimation of the Committee.

Health and AYUSH Department

[49] 5.9 Cost over-run of Rs 3.39 crore and infructuous expenditure of Rs. 48.89 lakh due to failure of internal controls in finalization of site:

Time over-run with three years delay in establishing Government Homoeopathic College and Hospital resulted in creating extra burden of Rs. 3.88 crore on the State exchequer apart from depriving the intended benefit to the General Public and students of the State.

Department of AYUSH, Ministry of Health and Family Welfare (MoH&FW), Government of India (GoI) launched National AYUSH Mission (NAM) during 12th Plan for implementing the same through all States/Union Territories.

The Health Minister (HM), Haryana (February 2018) directed the Directorate of AYUSH Haryana, Panchkula for initiating the proposal for setting up the Government Homoeopathic College and Hospital (GHC&H) in Ambala district under NAM. A land measuring 11 acres at village Manglai was recommended by the Committee constituted for identification of suitable land for setting up GHC&H on 33 years lease at the rate of Rs one per acre per year and same was approved (June 2018) by the Chief Minister (CM), Haryana.

Accordingly, the Development and Panchayat Department, Haryana approved (October 2018) and transferred (November 2018) the land in the name of Directorate of AYUSH Department for 33 years lease at the rate of ₹ one per acre per year at village Manglai for the construction of the college.

The Rough Cost Estimate of ₹ 46.89 crore for setting up of new GHC&H at village Manglai was administratively approved (February 2019) by Government of Haryana. The work of construction of GHC&H was allotted (March 2019) to a contractor for ₹ 35.93 crore with stipulated time limit of 36 months from the date of start of the work. Secured advance of ₹ 2.99 crore on account of purchase of steel was released to the contractor. Further, an amount of ₹ 15.83 lakh was paid (September 2019) to M/s Continental Foundation Agency for preparation of structural design of the building of GHC&H. The contractor executed the work to the tune of ₹ 25 lakh at Manglai site but no payment was made.

Scrutiny of records (June 2021) of DG, AYUSH Department, Haryana, Panchkula revealed that when the work of construction was in progress at Manglai site, Haryana PWD (B&R) Department was asked to stop the work due to change of site in July 2019 on the verbal directions of HM as the site was assessed of being away from the city. Thereafter, a new committee recommended (December 2019) a site at Naggal which was not found (May 2020) suitable for the construction of the college. Finally, approximately eight acres of land was recommended by the DC, Ambala at village Chandpura for construction of GHC&H. The Municipal Council (MC), Ambala handed over possession of Municipal land to establish GHC&H to AYUSH Department in December 2020 with the condition that the department would have to deposit ₹ 3.39 crore on account of sale proceeds of the said land with MC, Ambala as per the decision taken in the cabinet meeting held in December 2020. The work on the new site was started in February 2021 by the same contractor. The department paid an amount of ₹ 3.39 crore to MC, Ambala on account of sale proceeds for the said land (March 2021).

It was further seen that the estimate was revised (May 2021) to ₹ 55.85 crore which was administratively approved by ACS, Health and AYUSH Department in July 2021. The Executive Engineer, Provincial Division No. I, Ambala Cantt intimated (January 2022) that after change of site, the same contractor has started executing the work on the new site *i.e.* Chandpura and an amount of ₹ 12.55 crore was paid to the contractor. However, only 10 *per cent* progress could be achieved as of December 2021. It was noticed that Haryana PWD (B&R) Department paid ₹ 8.06 lakh to the contractor for carriage of steel from old site to new site vide 9th Running Bill. Scrutiny of records further showed that Manglai was on the National Highway-73 and was more approachable to the public against Chandpura which is four kilometres away from National Highway-73.

Thus, improper planning, subjective decision for changing the site and failure of internal controls for not following the proper procedure, consequently delayed the execution of work which led to time overrun and resultantly cost overrun. The works executed at Manglai site and other expenses worth ₹ 48.89 lakh proved infructuous, also department had to bear extra cost of land worth ₹ 3.39 crore for new site which was available free of cost to the department at Manglai. Further, time over-run with three years delay to establish GHC&H resulted in creating extra burden of ₹ 3.88 crore on the State exchequer, apart from depriving the intended benefit to the General Public and students of the State.

During exit conference (May 2022), the Department stated that the site at village Chandpura was selected in public interest. Site was changed as per the note received from PS to Health Minister in December 2019. In this note, it was communicated that the site at Manglai was not approachable and convenient to patients, as such the site of Naggal may be selected. The contention of the department is not tenable as selection of the site at village Manglai was done after proper survey of land of three villages and found suitable for construction of college. Moreover, site of land in Manglai was made available to AYUSH Department free of cost, whereas for the latter site (Chandpura), the Department had to pay an amount of ₹ 3.39 crore to Municipal Committee.

Recommendation: The State Government may consider fixing responsibility for failure in applying the internal control in finalising the site for the construction of Government Homoeopathic College and Hospital.

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

As per note dated 01.02.2018 of Hon'ble Health Minister, Haryana, a suitable proposal was to be made under National AYUSH Mission for setting up of Government Homoeopathic College in Ambala at HUDA/Panchayati Land in village Khuda. Therefore, a letter vide no. D-2/AY/HR/2018/4027 dated 06.02.2018 was sent to Deputy Commissioner, Ambala and District Ayurvedic Officer, Ambala by E&D branch to identify and to provide the land measuring 5-7 acre free of cost or on lease basis for 33 years @ Rs. 1/- per acre per year in Ambala Cantt HUDA Land/Panchayati Land in village Khuda for setting up of Government Homoeopathic College & Hospital in Ambala district under National AYUSH Mission. In response of the same, Deputy Commissioner, Ambala had sent a letter vide no. 1727/SK/NSK dated 11.05.2018, in which it was stated that vide their office letter no. 756-760 dated 28.02.2018, a committee of 4 members *i.e.* Sub Divisional Officer (C), Ambala Cantt, Estate Officer HUDA, Ambala, District Development & Panchayat Officer, Ambala and District Town Planner, Ambala was

constituted to identify the suitable land measuring 5-7 acre in village Khudda (Ambala Cantt). Sub Divisional Officer (C), Ambala Cantt had submitted a letter vide no. 484/Steno dated 08.05.2018 along with Inspection report, नकल जमाबन्दी वर्ष 2013 & 2014] नकल अवश िाजरा and Resolution of Gram Panchayat. As per the Inspection report, committee along with District Ayurvedic Officer, Ambala had visited three Gram Panchayat land namely Khuda Kalan, Khuddi and Manglai and found that land measuring 11 acre at Village Manglai is suitable for setting up of Homoeopathic Government College & Hospital. In the inspection report, District Ayurvedic Officer, Ambala had also stated that additional land measuring 4-6 acre may also be taken for future expansion of Homoeopathic College & Hospital. Gram Panchayat was also ready to provide the land measuring 11 acre on lease basis for 33 years @ Rs. 1/- per year per acre. Therefore, approval was taken from Hon'ble Chief Minister, Haryana for setting up of aforesaid college & Hospital in village Manglai, Ambala Cantt.

Development and Panchayats Department, Haryana had approved the proposal for transfer of 93 Kanal 19 Marla at village Manglai for the establishment of new Government Homoeopathic College & Hospital vide their order no. 973 issued by letter no. SBA-4-2018/92704-09 dated 12.10.2018. Department vide letter no. NAM/PMU/PKL/2018-19/32058 dated 15.10.2018 had requested Deputy Commissioner, Ambala to take necessary action to transfer the land measuring 93 Kanal 19 Marla land for a period of 33 years at the rate of Rs. 1/- per acre per year in the name of AYUSH Department, Haryana.

In the meanwhile, Chief Architect, Haryana had also requested vide this office letter no. NAM/PMU/PKL/2018-19/34124 dated 05.11.2018 to prepare the drawings for setting up of Government Homoeopathic College & Hospital, Manglai with intake of 100 Students College and 25 bedded Hospital as per CCH, Gol, New Delhi norms. Lease document between Gram Panchyat Manglai and Director AYUSH was signed on 21.11.2018. Drawings were prepared by Chief Architect, Haryana and submitted this office vide letter no. Arch-2019/SA-I/2272 dated 28.01.2019 which has been approved by Government. Letter no. NAM/PMU/PKL/2018-19/4024 dated 06.02.2019 was sent Engineer-in-Chief, PWD B&R to prepare the estimate on the basis of drawings.

Rough cost of estimate amounting to Rs. 4689.44 Lakh for the construction work of Government Homoeopathic College & Hospital at village Manglai was received from Engineer-in-Chief vide their office letter no. 28724/WI dated 08.02.2019.

Administrative and financial approval of Rs. 4689.44 Lakhs for opening of/Setting up of Government Homoeopathic College with intake of 100 students college and 25 bedded hospital, Manglai, Ambala cantt was taken from Government vide Memo No. 7/1/2019-1HBII dated, Chandigarh, the 22.02.2019.

Foundation Stone Ceremony was held on 03.03.2019 at Village Manglai, Ambala Cantt by Hon'ble Chief Minister, Haryana and Hon'ble Health Minister, Haryana.

Meanwhile, a note was received from PS to Hon'ble Health Minister, Haryana regarding establishment of Homoeopathic College & Hospital at Village Naggal instead of Village Manglai, District Ambala. Therefore, note was sent to Deputy Commissioner, Ambala and District Ayurvedic Officer, Ambala to submit the case to department so that necessary approval may be taken from Government. Deputy Commissioner, Ambala vide letter no. 6748/MA dated 13.12.2019 stated that Sub Divisional Officer (C), Ambala

vide their office memo no. 1083/Steno dated 12.12.2019 has submitted a report of committee constituted by him. As per the report, committee had inspected 5 lands namely Gram Panchayat Khudda Kalan, Village Khuddi, Village Kalrehdi, Village Shahpur and Naggal, out of which land available at Naggal was feasible for the establishment of Homoeopathic College & Hospital. This land belongs to Municipal Committee, Ambala Cantt and situated at Kardhan Road, Naggal. The land measurement is 70 Kanal and 17 Marla. The rough map and "Nakal Jamabandi" was also enclosed with the report.

As land comes under the Municipal Committee, a letter vide no. NAM/PKL/2019-20/36400 dated 17.12.2019 was sent to Urban Local Body, Haryana with the request to transfer the land in the name of Department of AYUSH, Haryana free of cost or on lease basis for 33 years @1/- per acre per year for establishment of Government Homoeopathic College & Hospital at village Naggal, Ambala Cantt. Urban Local Bodies department vide their office letter memo no. DGULB/LB/A3/2019/933 dated 07.01.2020 has requested Deputy Commissioner to send complete proposal and other required documents. In response of the same, case vide no. 594 dated 28.01.2020 was received from Deputy Commissioner, Ambala addressed to Director, Urban Local Bodies, Haryana along with report of Sub Divisional Officer (C), Ambala Cantt with recommendations, complete proposal of the house, aks sajra, Jamabandi, collector rates etc. and development plan showing the site for the said hospital. As per CCH guidelines, 4 acres of land is required for establishment of Homoeopathic College & Hospital with intake of 100 seats along with the 25-bedded Hospitals. Sub Divisional Officer (C) has earmarked land as per CCH norms for the establishment of College & Hospital at village Naggal, Ambala.

A letter no. NAM/PKL/2019-20/6774 dated 05.03.2020 was sent to Chief Architect, Haryana, Chandigarh to prepare the drawings for setting up of Government Homoeopathic College & Hospital at Naggal, Ambala on the basis of identified land with intake of 100 Students College and 25 bedded Hospital.

Meanwhile, a letter vide memo no. 18/100/2020-2C1 dated 15.05.2020 was received from Worthy ACS, Urban Local Bodies department, in which it was stated that on consideration of Department of AYUSH, Haryana proposal, the Urban Local Bodies have no objection in transferring the land measuring 40 Kanal 9 Marla in village Naggal, Ambala Sadar at present collector rate of Rs. 50.00 lac per acre.

Chief Architect, Haryana has informed that the land at village Naggal, Ambala is not suitable for construction of buildings of College, Hospital, Hostels and staff quarters (as per the CCRH norms). Therefore, a letter no NAM/PKL/2020-21/13981 dated 29.05.2020 was sent to Deputy Commissioner to find some other suitable land nearly 8 to 10 acre for the establishment of Govt. Homoeopathic College & Hospital within municipal corporation area, Ambala Cantt. In response of the same, a letter no 4987 dated 09.09.2020 was received from Deputy Commissioner, Ambala, in which it was stated that a copy of report received from the Sub Divisional Officer(C), Ambala Cantt vide this office memo No. 2038/Steno dated 24.08.2020 along with enclosures. As per the letter of SDO(C), Deputy Commissioner, Ambala recommend to establish Government Homoeopathic College and Hospital on the land of village Chandpura and same has been approved by Hon'ble Health Minister of Haryana.

Hon'ble Chief Minister, Haryana has approved the proposal of establishment of Government Homoeopathic College and Hospital at Village Chandpura, District Ambala and transfer of land by Municipal Corporation, Ambala.

Chief Architect, Haryana vide their office letter Memo no. Arch-2021/SA-I/1011 dated, Chandigarh, the 03.02.2021 submitted drawings which have been approved and sent to PWD B&R, Chandigarh to prepare the rough cost estimate of Govt. Homoeopathic College with intake of 100 students and 25 bedded hospital at village Chandpura, Ambala Cantt.

After approval of Government vide Memo No. 7/1/2019-1HBII dated March 2021, an amount of Rs. 3,39,07,500/- was deposited from the state budget to Municipal Corporation, Ambala Cantt on the account of sale proceed of land measuring 61 kanal 13 marla for establishment of Government Homoeopathic College & Hospital vide letter no. NAM/PMU/PKL/2021-22/18706 dated 10.06.2021.

Engineer-in-Chief, Haryana PWD B&R vide their office letter memo no. 89811 dated 01.06.2021 has sent a rough cost estimate of the said college and hospital amounting to Rs. 5585.36 Lakh.

At last, it is mentioned here that there is no improper planning and failure by department because the site was changed in public interest by taking administrative decision by Government and expenditure as well as delay in work is due to change of site. Further, cost of land at Chandpura incurred by department on the decision taken in the Cabinet Meeting (CMM). It is worthwhile to mention here that land of Chandpura is in the Municipal Area and within the city and easily approachable to general public whereas Land of Manglai is far away from district. Therefore, land at Chandpura was selected in public interest. Also stated that land of Manglai is on lease for 33 years in the name of department and in future department may plan to establish some other AYUSH Institution on this land as per the requirement in public interest. As there is no improper planning and failure by department and the site was changed in public interest by taking administrative decision by Government, no one is responsible for this.

The Committee has desired that a fresh reply with updated status be submitted to the Committee for its consideration.

[50] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up

of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3** and **Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*- Health Department: ₹ 805.11 crore and 5.32 *per cent*-General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505: 40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source : Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021 (₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19

5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51
		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14

	(2501)	2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19

	Services (2250)	2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source : information provided by O/o AG (A&E) Haryana

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

Appendix 4.1 of the Para is about submission of Utilization Certificate for the year 2017-18, 2018-19 and 2019-20 of major head 2210 whereas as per AG letter number 459 dated 16.08.2023 (**Annexure-2**), Utilization certificates amounting to Rs.4,30,00,000/- and Rs.34,17,70,600/- only are pending out of the funds released to AYUSH Department during the F.Y. 2019-20. In view of above, expenditure details along with reasons is as under:

Sr. No.	Funds released (CS 60% + SS 40%)	Expenditure (CS 60% + SS 40%)	Surrendered (CS 60% + SS 40%)	Balance (CS 60% + SS 40%)	Remarks
1	4,30,00,000	2,79,52,700	1,14,56,100	35,91,200	Remaining funds pertains to civil work of AYUSH institutions.
2	34,17,70,600	28,97,42,500	3,00,02,000	2,20,26,100	Remaining funds pertains to AHWs and salary of staff at hospitals.
Total	38,47,70,600	31,76,95,200	4,14,58,100	2,56,17,300	

Utilization Certificates of the full amount will be submitted to AG Haryana after utilization of the balance funds soon.

In view of above, it is requested to kindly drop this para, please.

The Committee has desired that the pending utilization certificates (UCs) be submitted at the earliest possible under intimation of the Committee.

Higher Education Department

[51] 5.10 Avoidable expenditure of Rs. 92.58 lakh due to irregularities in purchase of library books:

Irregularities in purchase of library books by the Director, Higher Education Department worth Rs four crore for 149 Government Colleges at a lower rate of discount resulted in avoidable expenditure of Rs 79.96 lakh and additional loss of Rs 12.62 lakh due to negligence in the purchase activity.

Industries and Commerce Department, Government of Haryana has been vested (August 2016) with the power to finalise the purchase of items valuing above ₹ one crore with High Power Purchase Committee in the State of Haryana. Guidelines for the selection of books and recipient libraries in the States have been prescribed by Raja Ram Mohan Roy Library Foundation (RRMRLF), Kolkata, alongwith the range of rate of discount between 10 *per cent* and 35 *per cent* depending on the number of copies to be purchased. The same have been adopted by the Higher Education Department, Government of Haryana.

During the year 2019-20, an amount of ₹ four crore was allocated to the Director, Higher Education (DHE), Haryana (April 2019) under the scheme 'Strengthening of Library Services in the Government Colleges' (GCs). DHE constituted (April 2019) State Level Purchase Committee (SLPC) of five members headed by the Principal, Government College, Panchkula for centralised purchase of books for all the libraries located in 149 GCs in the State.

The committee selected 252 book titles to be purchased for 149 colleges from eight publishers in different quantities (August 2019). The Principal Secretary to Government of Haryana, Higher Education Department approved the purchase of books from these publishers with 10 *per cent* discount as per norms of RRMRLF, Kolkata on the justification that the billing was done college wise and number of copies of books being purchased for each college ranged from one to four copies. Purchase orders were issued (10 September 2019) to the publishers for supply of the selected books on the condition that the publishers were required to submit the delivery receipt from the concerned colleges to DHE before making payment. However, DHE issued instructions (24 September 2019) to all the Principals of Government Colleges that centralised purchase for the books of all the GCs was made and supplied the books to GCs with the condition to issue a stamped receipt to the transporter and send the information regarding receipt of books to DHE by E-mail. It was also observed that the books were consigned from DHE office instead of from publishers as mentioned by the colleges while providing the status of books received. The Department paid (October 2019) full amount of ₹ 399.98 lakh to the publishers.

Audit observed (July 2021) that the department did not follow the instructions of Industries and Commerce Department regarding purchase of books worth ₹ four crore as the power to finalise the purchases valuing above ₹ one crore was vested with High Power Purchase Committee. It was further noticed that the SLPC selected the books without any notification/advertisement for wide publicity among publishers. Even SLPC did not prepare the minutes detailing the basis of selection of publishers as well as books. The system adopted by the department was not fair and competitive. Hence, the process of selection of publishers as well as books was arbitrary and lacked objectivity, fairness and transparency.

It was further observed that since this was a centralised purchase for 149 colleges and consolidated payment on behalf of all the colleges was made by DHE to the publishers, Higher Education Department was eligible for availing the discount ranging between 25 *per cent* and 35 *per cent* on bulk order of 63,772 copies of selected books. Availing lesser discount at the rate of 10 *per cent* resulted into excess expenditure of ₹ 79.96 lakh (**Appendix 5.2**).

Scrutiny of records further revealed that undue payment of ₹ 10.44 lakh was made to three publishers on account of quoting extra price in the offered price list over original printed price of the books which was required to be verified by the State Level Purchase Committee during selection of books. Further, 48 colleges out of 149 colleges reported (October 2019 to February 2020) that books worth ₹ 2.18 lakh were found missing from the consigned books as mentioned in the list of books and no action against the publishers was taken by the department. Failure of the department to verify the receipt of books as per placed purchase order before making payment in October 2019 resulted into additional loss of ₹ 12.62 lakh (**Appendix 5.3**). Further, DHE issued undated certificate regarding receipt of the books in good condition by the colleges without verifying the same from all 149 colleges.

Thus, failure of the department to comply with Government instructions in purchase of high value of books and overall negligence in purchase activity resulted in avoidable expenditure of ₹ 92.58 lakh.

During exit conference (May 2022), the Department stated that the process of reconciliation, recovery from the publishers and fixing of responsibility in respect of departmental officials is being initiated. The Department further stated that Raja Ram Mohan Roy Library Foundation (RRMLRF) Kolkata's guidelines are being followed by the Higher Education Department. It was also assured to examine the matter whether purchase of books above ₹ one crore would fall under purview of High-Power Purchase Committee because copyrights are involved and books purchased are likely to be property of concerned publishers.

Audit is of the opinion that the process of reconciliation should have been carried out at the time of purchase. The department followed RRMLRF guidelines but failed to comply with the provisions of discounts from publishers at the time of purchase.

Recommendation: Competent Authorities in the State Government may consider fixing the responsibility of the officers concerned for not complying with the instructions of purchase and for failure regarding non-obtaining of delivery receipt from each college before making payment. The Department may examine all similar cases of missing and overcharged books and take corrective action.

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

1. The brief facts of the case are that earlier the government colleges in the State used to purchase books for college libraries individually and the Department used to allot budget of the same to the colleges on individual basis. During the financial year 2018-19 Rs. 2,50,00,000/- were allotted to the government colleges for expenditure on libraries. In the financial year 2019-2020, Rs. 4 crore were proposed to be allotted to the colleges for strengthening the college libraries. For the purpose of ensuring that the funds allotted to the colleges for strengthening the libraries are utilized properly, a committee of senior officers (Principals and Deputy Directors) of the Department was constituted on 29.04.2019 by the then Director Higher Education, Haryana. The

committee was also directed to collect the data regarding utilization of funds allotted to the colleges for the past five years.

The data regarding utilization of funds were collected and it was found that the funds were utilized for the purchase of almiras, computer, sofa sets and door mats and general repairs besides purchasing of text books.

For the purpose of purchasing books for the colleges individually, a state level committee of senior officers of the Department was constituted for selection of books and it was decided to place orders for the selected books including text books, books for competitive examinations. It was also decided that the publishers shall send the consignment of books directly to the colleges.

2. That the point wise comments of the Department on the allegations mentioned in para No. 2 above are as under:-

(A) With regard to allegation of not making purchase through a High-Power Purchase Committee, it is submitted that under Rule 19.6 of Punjab Financial Rules (Haryana State), Chapter XIX, at Sr. No. 34 the financial powers have been described. For ready reference the relevant portion is reproduced here as under:-

Sr. No.	Nature of Power	Authority to which the power is delegated	Extent of power delegated
(3) EDUCATION DEPARTMENT			
34	To sanction expenditure on purchase of books	(i) Heads of Higher and High School/ Heads of Educational Institutions. (ii) District Education Officers/ Principals of Government Colleges.	Full powers for libraries of institutions under their charge provided that the books are approved by the Education Department. For Libraries of Education under their respective control provided that in the case of books the cost of which excluding postage exceeds Rs. 750/- per book, the sanction of Director School/Higher Education is obtained.
		(iii) Librarian, Central/ State Library and District Library.	Upto Rs. 750/- per book (excluding postage).

In view of above Financial Rules which vest full powers in the Head of the Department for purchasing books for libraries, the orders for supply of books were placed and the constitution of committee as alleged was not required. However, still the Directorate constituted a state level committee of senior officers of the Department for selection of books and making recommendations for purchase of the same. The copy of the minutes of meeting of the committee is annexed herewith as **(Annexure-1)**.

(B) With regard to the allegation of not availing the benefit of concessions between 25% and 35% on purchased books, it is submitted that as per Raja Ram Mohan Roy Library Foundation guidelines the range of discounts is mentioned as under:-

A	1-10 copies	10% discount
B	11-25 copies	15% discount
C	26-100 copies	20% discount
D	101-200 copies	25% discount
E	201-500 copies	30% discount
F	501-above copies	35% discount

After examination of the record it has been observed that the purchase of books was made for each of the colleges individually. Only the process to make purchases was carried out by the Directorate so as to maintain uniformity of books, prices of such books throughout the State. The number of copies of books required to be supplied in each college ranged from 1 to 4. Hence, the discount of 10% was available as per the table given above. Perusal of record also revealed that the publishers were required to send the books directly to the colleges. Moreover, it is pertinent to mention here that if the colleges had purchased the books individually at their own level, the concession of 10% would be available to them. It is also pertinent to mention here that the number of copies of books for which order was placed is not 63,77,236 rather the actual number is 63772.

(C) With regard to the allegations mentioned in para No. 2 (C) above of making undue payment of Rs. 10.44 lakhs to 3 publishers on account of quoting extra price in the offered price list over original printed price of the books, it is submitted that after obtaining reports from all the colleges, the allegation of quoting extra price than the printed price is found correct. Accordingly, all the publishers have been issued the details/lists of deficiencies (excess amount paid) vide letter Memo No. 9/1-2019 Lib(3) dated 11.04.2023 (**Annexure -2**) with the direction to make good the loss.

(D) With regard to the allegation mentioned in para No. 2 (D) above of missing/not supplying of books worth of Rs. 2.18 lakhs by the publishers, it is submitted that after obtaining reports from all the colleges, the allegation of not supplying all the books is found correct. Accordingly, all the publishers have been issued the details/lists of missing books and the amounts paid for such books, vide letter Memo No. 9/1-2019 Lib(3) dated 11.04.2023. In reply to the above said letter dated 11.04.2023 one publisher, namely Basant Publication has written a letter dated 15.05.2023 (**Annexure - 3**) to the Department stating therein that they had supplied all the books to the colleges and that they have receipts in this regard. It has further been stated by the publisher that if still there is any deficiency of books they will supply all such books to the colleges concerned.

Moreover, the department has requested the Commissioner of Police, Panchkula to lodge an FIR against all the publisher for committing cheating, forgery, etc. vide letter dated 18.07.2023 (**Annexure-4**).

(E) With regard to the allegation mentioned in para No. 2 (E) above pertaining to failure of the Department to verify the receipt of books as per placed purchase order before making payment in October 2019 resulting in loss of Rs. 12.62 lakhs (Rs. 10.44 lakhs by paying more than the original printed price + Rs. 2.18 lakhs for paying against the books which were not supplied), it is submitted that the publishers were required to supply the books directly to the individual colleges. After obtaining the reports from the colleges, the publishers have already been directed to make good the loss as explained above.

(F) So far as the allegation as mentioned in para No. 2 (F) above that the Higher Education Department issued an undated certificate regarding receipt of the books in good condition by the colleges without verifying the same from all 149 colleges is concerned, it is submitted that the then Superintendent of the concerned branch (now retired) after obtaining reports from the colleges at his own level telephonically certified that the books have been delivered in the colleges in good condition and thereafter the

payment was made. The State Level Committee had no role to play with respect to payment made to the publishers. It is true that the books were actually delivered in the colleges before making payment. It was at the later stage that the Principals reported that some books are missing and some books are overpriced. Even the reports were sent by the Principals only after the same were sought by the Directorate on receipt of some complaint in this regard. For this lapse show cause notices have been issued to all the concerned Principals and appropriate action will be taken in this matter after receipt of replies of the same. The copy of the show cause notice is annexed herewith as **(Annexure -5)**.

3. That the above-mentioned allegations are based on audit objections raised by the Principal Accountant General (Audit), Haryana during audit of the Department. The Department has already sent comments to the Principal Accountant General (Audit), Haryana vide letter dated 07.07.2022 (Annexure-6). It is also pertinent to mention here that the Department is taking up this matter with the office of the Principal Accountant General (Audit), Haryana. The Department is making the honest efforts to make good the loss from the publishers and further necessary action shall be taken in this case as per law.

The Committee has desired that the FIR in the matter be lodged at the earliest possible. Besides the role of the Superintendent be also looked into in the matter and report be submitted to the Committee within a period 15 days for its consideration.

Sports and Youth Affairs Department

[52] 5.11 Irregular payment of cash award to ineligible sportspersons Rs. 41.30 crore:

Non-adherence to the provisions of Haryana Sports and Physical Fitness Policy regarding disbursement of cash awards to sports-persons resulted in violation of the policy leading to irregular payment of cash award to ineligible sportspersons by the department.

Government of Haryana (GoH), Sports and Youth Affairs Department (SYAD) laid down (August 1993) the parameters for the grant of Cash Awards to outstanding Sports-persons for their excellent performance in the International and National Competitions in the recognised Sports disciplines. As per the Rules, cash awards are given to outstanding sports persons in nine identified competitions conducted by different recognised International and National Sports bodies. Haryana Sports Policy was revised with introduction of nine³⁹ new identified competitions in the year 2001 which was further revised in the year 2009. Para 26 of Haryana Sports and Physical Fitness Policy, 2015 introduced three new competitions under Youth category along with revision in cash award incentives. Junior and Sub-Junior category competitions were not included in all above policies.

Further, Government of Haryana, SYAD notified (September 2019) the Cash Award Scheme, applicable from April 2017, for grant of cash awards to Junior and Sub-junior categories inclusive of Youth and Cadet Categories tournaments for International and National competitions which were not a part of prior sports policies of Government of Haryana.

The procedure as followed by the department provides that the applications are invited from sportsperson relating to the concerned district through newspapers. After scrutiny of these applications by concerned District Sports & Youth Affairs Officer (DSYAOs) and then by the Directorate level Committee, recommendations are sent to the State Government for grant of Cash Award to eligible sportspersons.

Scrutiny of records of the Director, SYAD, Haryana and eight district level offices out of 22 DSYAOs (April 2021 to December 2021) revealed that the department paid cash awards amounting to ₹ 41.30 crore to 4,256 individuals (in the whole State) during the period from 2004-05 to 2015-16 under Junior and Sub-junior Categories which also included Youth and Cadet Categories for International and National competitions conducted by recognised Sports bodies as details given in **Table 5.11.1**. These categories (Junior and Sub-junior) were not eligible for any Cash Award Scheme prior to the notification issued in September 2019 making them eligible from 2016-17 onwards.

Table 5.11.1: Details of Cash Awards paid to ineligible sportspersons for the period 2004-16

(Rs. in crore)

Period	Junior Players		Sub-junior Players		Youth players		Cadet players		Total	
	In Nos.	Amount	In Nos.	Amount	In Nos.	Amount	In Nos.	Amount	In Nos.	Amount
2004-05 2015-16	2467	23.15	1494	14.17	187	2.19	108	1.79	4,256	41.30
Total	2467	23.15	1494	14.17	187	2.19	108	1.79	4,256	41.30

Audit scrutinised 480 cases out of 4,256 cases (2004-05 to 2015-16) under Junior and Sub junior categories which was provided by eight selected district level offices for examining the records of the claims of the ineligible sports- persons.

Audit observed that out of eight selected DSYAOs, DSYAO, Kurukshetra and Jhajjar (August 2021 and December 2021) did not produce any records related to 269 ineligible individuals to whom department paid the cash award during 2004-05 to 2015-16 on the plea of flooding of the office building and fire incident in February 2016. Further, it was noticed that out of balance 211 cases, only 90 application forms were produced to audit in balance six selected districts on the ground that records were destroyed due to flooding water, termites and roof leakage.

Out of 90 application forms produced to audit, 22 cases were not certified by two DSYAOs and in 15 cases relating to three⁴⁴ DSYAOs application forms were not certified by Sports Federation. It was further observed that in nine⁴⁵ cases, the concerned Principal of the school did not attest the photo of the claimant and in one case, signature of the claimant was missing (DSYAO, Jind). Hence, authenticity of claims could not be assessed in audit.

DSYAOs recommended and forwarded the names of sportspersons without verifying the admissibility of each individual claimant against the participation in the identified competition as notified in Sports and Fitness Policy. Further, committee constituted at Directorate level certified the eligibility and entitlement of ineligible sportsperson for distribution of the cash awards. Based on the recommendations at Directorate level, Government of Haryana, SYAD sanctioned the cash awards for disbursement to ineligible sportsperson during the period 2004-05 to 2015-16.

Hence, cash awards for Junior and Sub-junior Categories was not admissible as per Haryana Sports and Physical Fitness Policies prior to the year 2016-17. The Department paid an amount of ₹ 41.30 crore to ineligible individuals during that period.

In reply, the Additional Chief Secretary, Sports and Youth Affairs Department admitted (April 2022) the facts and stated that the department paid cash award to junior and sub-junior categories tournaments for corresponding tournaments mentioned in **different** Sports Policies for the period 2004-05 to 2015-16 although junior and sub-junior tournaments were not mentioned in these policies. However, this situation arose as policy was silent that cash award was not to be given for junior and sub-junior tournaments. This fact/anomaly was also brought to the notice of Hon'ble CM and Hon'ble CM on 15 June 2018 ordered to frame policy of giving cash award to junior/sub-juniors/ youth category athletes. Further, it was also stated that reply to observations regarding irregularities found in certifying the forms will be submitted to audit after examining the issue. Final action was awaited (June 2022).

Recommendation: The State Government should fix the responsibility of concerned officers for the violation of Government Sports Policy which resulted in irregular payment of cash award to ineligible sportspersons.

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

It is submitted that for replying observation regarding irregularities found in certifying the forms, Accountant General (Audit) has been requested to provide detail of application forms to enable this department for taking further action.

Further it is again stated that Department paid cash award to junior and sub junior categories tournaments for corresponding tournaments mentioned in different Sports Policies for the period 2004-05 to 2015-16 although junior and sub-junior tournaments were not mentioned in these policies. However, this situation arose as policy was silent that cash award was not to be given for this situation arose as policy was silent that cash award was not to be given for junior and sub junior tournaments. This fact/anomaly was also brought to the notice of Hon'ble CM and Hon'ble CM on 15 June 2018 ordered to frame policy of giving cash award to junior/sub juniors/youth category athletes. Moreover legal question was also raised by the then Principal Secretary to Govt. of Haryana, Sports & Youth Affairs Department on 1.2.2019 'Whether Junior and Sub-Junior categories of tournaments when junior and sub-junior are not mentioned in the policy for cash awards are entitled for the cash awards?'

LR in its observation dated 7.2.2019 has concluded that 'policy of 2015 will hold good for the purpose of considering the eligibility and entitlement of the players without the factor of their age being taken into consideration, till its supersession by way of notification dated 7.8.2019 because it is well settled proposition of the law of Interpretation of the Statutes that every enactment, rule, policy, regulation shall be operative with prospective effect unless specified otherwise.'

So in view of LR advice and the fact that Hon'ble CM ordered to frame policy for giving awards to junior/sub-junior categories after learning that they are not eligible under present policy, the matter may be dropped.

As regard authenticity of claims(application forms), it is submitted vide letter dated 1.6.2023 AG(Audit) has been requested to supply details of applications which are found objectionable. It is however submitted that every year applications are invited by the department for providing cash prizes to the sportspersons Players. The applications from the cash prize are submitted by the respective districts to the District sports office. After which the inspection is conducted at the district level by the inspection committee as per the departmental policy. By forming an inspection committee at the directorate, which is inspected as per the departmental policy by constituting an inspection committee at the directorate level. Which is approved by the competent authority along with noting is sent for the approval of respected Principal Secretary Sports. So after the approval competent authority the cash prizes were granted to the eligible players.

The Committee has recommended that the ex-post facto approval of the competent authority be obtained in the matter at the earliest and updated reply be submitted at the earliest.

[53] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up

of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3** and **Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*-Health Department: ₹ 805.11 crore and 5.32 *per cent*-General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505:

40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs. in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80

		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
		2019-20								
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51
		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42

15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35

		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

Against the outstanding 54 UCs shown the actual pending UCs as relating to Sports Department were 3 UCs upto 31.3.2021. As per AG(A&E) vide letter No. CST-3/2021-22/uc/2204/680, dated 15.11.2021 4 UCs relating to Sports and Youth Welfare Department. were shown pending as detailed below :-

Year	Sr. No.	Vr./dt.	Amount (in Rs.)	DDO Name
2016-17	1	150/ 24.3.17	3,86,00,000	Dir. Sports Deptt.
2017-18	2	22/ 13.11.17	28,05,000	Distt. Sports and Youth Affairs Officer Hisar
	3	20/ 6.10.17	36,41,000	-do-
2020-21	4.	21/26.3.2021	84200	District Sports officer, Sirsa

Position of above pending UCs is as follows:-

1. Sports & Physical Fitness Authority Haryana was constituted on 10.3.2016. The amount of Rs. 3.86 crore was received as grant on 24.3.2017. For meeting the objectives of Authority one XEN, one SDO and one JE of HSVP have been given additional charge and **Three JEs** and one Draftsman have been engaged through Kaushal Rojgar Department. In addition demand for 3 more JEs has been sent to Kaushal Rojgar Nigam. **This will bring more speed in the smooth disposal of construction related infrastructure work.** Estimate of repair of Sports Ground and construction of Changing Room and Toilets etc. are being prepared by this staff. Two number of Meeting of executive body & one meeting of Governing body has been organized. According to decision of meeting construction wing and assisting staff is being engaged. So action is being taken for meeting objectives of Sports & Physical Fitness Authority Haryana and the funds would be utilized in near future. UCs would be submitted accordingly.

2. After receipt of estimate by XEN, Public Health Engineering Division, Hisar amounting Rs. 28,05,000/- (23,55,000/- for sewerage and 4,50,000/- for storm water), sanction was issued vide letter dated 26.10.2017. However Public Health Engineering

Division, Hisar vide letter dated 14.10.2020 intimated that 80% work has been completed and balance work is not completed due to raising of water table so additional funds amounting Rs. 18.24 lakh were demanded. Vide letter dated 5.9.2022 sanction of Rs. 17,88,000/- has been issued. The work has been completed and after receipt of UC it would be submitted.

3. An sanction of amount of Rs. 36,41,000/- was issued on 22.9.2017 for construction of synthetic Basket Ball court. After preparation of drawing by Chief Architect on 22.6.2021 an estimate of Rs. 139.02 lac was received from XEN PWD B&R. Consequently, administrative approval of Rs. 139.02 lakh was accorded on 20.1.2023 for executing work through Haryana Sports Physical Fitness Authority and further sanction of Rs. 102.61 lakh was issued and District Sports Officer, Hisar has deposited earlier sanctioned amount of Rs. 36.41 lakh in account of Haryana Sports Physical Fitness Authority. UCs would be supplied after completion of work.

4. Amount shown in Vr. No. 21 dated 26.03.2021 of Rs. 84200/- does not relate to Sports Department.

The Committee has desired that the pending utilization certificates (UCs) be submitted at the earliest possible under intimation of the Committee.

Food, Civil Supplies and Consumers Affairs Department

[54] 5.14 Loss due to less claim and delay in submission of claims of Central Assistance from Government of India:

Loss of ₹ 1.20 crore due to less claim of Central Assistance from Government of India (Gol) and interest loss of ₹ 7.30 crore due to delayed claims of Central Assistance.

Government of India (Gol) had notified (August 2015) the Food Security (Assistance to State Government) Rules, 2015 under the National Food Security Act 2013 (NFSA). As per Rule 6 (1) of the Food Security (Assistance to State Government) Rules, 2015, the Central Government shall assist the State Government to meet the expenditure incurred by it on intra-state movement, handling of food grains and margins paid to Fair Price Shop (FPS) dealers, for distribution of food grains allocated for the entitled persons and households.

Further, as per Rule 7 (1), the norms of Central Assistance (CA) (in ₹ per quintal) for intra-state movement and handling charges at the rate of ₹ 65 per quintal, Fair Price Shop (FPS) dealers margin basic at the rate of ₹ 70 per quintal and FPS dealers additional margin for sale through point of sale device at the rate of ₹ 17 per quintal to the State Government and share of the Central Government shall be 50 *per cent*.

During audit (July 2021) of office of the Director, Food, Civil Supplies and Consumer Affairs Department, Haryana, it was noticed (July 2021) that Gol has released (April 2021) Central Assistance of ₹ 82.06 crore for the period from 2017-18 to 2019-20 against the claims of payment of intra-state movement and handling charges (₹ 35.56 crore), FPS dealers' basic margin (₹ 38.30 crore) and FPS dealers additional margin (₹ 8.20 crore) under NFSA scheme

(i) Less claimed Central assistance of Rs. 1.20 crore

During the scrutiny of claims submitted to Gol, it was observed that as per e-PDS portal 64.48 lakh quintal food grains has been distributed during April 2018 to March 2019 through e-pos machine whereas department had submitted claim of 62.90 lakh quintals food grains for the year 2018-19 which was on the lesser side by 1.58 lakh quintal. Therefore, due to non-updating the data of sale points/FPSs the department had claimed less Central assistance of ₹ 1.20 crore for 1.58 lakh quintal food grains (**Appendix 5.5**).

On being pointed out, the department stated (November 2021) that due to technical problems on portal, the data was not updated and claim was submitted as available on portal at that time.

During exit conference (April 2022), the department stated that the revised claims for less quantity for the year 2018-19 was submitted to Gol which is still awaited.

(ii) Interest loss of Rs. 7.30 crore due to delay in submission of claims for Central Assistance

It was noticed that claims of Central Assistance of ₹ 135.42 crore for the period from 2017-18 to 2019-20 has been submitted to Gol by the department with delay ranging from 4 to 11 months which has led to interest loss of ₹ 7.30 crore as per details given in **Table 5.14.1**.

Table 5.14.1: Detail of claims of Central Assistance submitted by the department

Year	Amount of claim (Rs. in crore)	Month in which claim may be submit	Month in which claim actually submitted	Delay in submission of claims (in months)	Rate of interest of State Borrowings	Loss of Interest (Rs. in crore)
2017-18	41.34	April 2018	April 2019	11	8.10	3.07
2018-19	42.45	April 2019	September 2019	4	8.81	1.25
2019-20	5.77	April 2020	August 2020	3	8.31	0.12
	45.86	April 2020	February 2021	9	8.31	2.86
Total	135.42					7.30

Note: There was a provision for advance claim in policy. However, after completion of financial year, the department has to raise the claim at the earliest to safeguard its financial interest. Therefore, period of delay was calculated after gap of one month.

Out of ₹ 89.56 crore, claims of ₹ 82.06 crore were received on 22 April 2021 and claim of ₹ 45.86 crore was not received. On being pointed out by audit, the department stated (November 2021) that GoI had not explained the reasons for sanctioning less claims than the claims submitted.

During exit conference (April 2022), the department stated that advance claims of Central Assistance for the year 2017-18 to 2019-20 had been submitted, but GoI had not issued the advance claims of Central Assistance. Reply is not acceptable as advance claims were not released due to non/delayed/ improper utilisation certificates for previous years by the department.

Thus, due to less claim of Central Assistance, the department suffered a loss of ₹ 1.20 crore and loss of interest of ₹ 7.30 crore due to delayed claim of CA (2017-18 to 2019-20).

Recommendation: The department should develop proper mechanism to reconcile the actual distribution data before submitting it to GoI for claiming Central Assistance.

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

(i) In this regard it is submitted that the revised claim for the year of 2018-19 was submitted to GoI vide letter no. FG (3) /14/2020/14102 dated 19.08.2020 (Annexure-A). Thus the claim for actual quantity of foodgrain i.e. 64.48 lakh quintal, distributed in 2018-19, has been submitted to GoI for release the Central Assistance, which is still awaited from GoI.

(ii) It is submitted that the sub-rules (8 & 9) of Food Security (Assistance to State Governments) Rules, 2015 (**Annexure-B**), provides the following:—

(8) Seventy five percent of the Central assistance estimated under sub-rule (7), shall be released as first installment in the beginning of the financial year;

(9) The balance twenty five per cent Central assistance shall be released as second installment in the next financial year subject to the conditions specified in sub-rules (3) (4) (5) and (6).

Keeping in view the above provision, the claim for the FY 2017-18 to 2019-20 was submitted to GoI as under :-

Year	Month in which claim may be submit	Claim/Request submitted to GOI for release the Central Assistance	Remarks
2017-18	April 2018	August-2017	The advance Claim was submitted to GOI vide letter dated 08.08.2017 (Annexure-C) in advance 9 months before the due month i.e. April-2018. When GOI not issued the claim, Department had again submitted the claim vide letter dated 01.04.2019 (Annexure-D) dated 19.08.2020 (Annexure-A)
2018-19	April 2019	July- 2018	The advance Claim was submitted to GOI vide letter dated 26.07.2018 (Annexure-D 1) and the final claim for the year 2018-19 was submitted to GOI vide letter dated 12.09.2019 (Annexure-E) after compilation of distribution details of foodgrain from all the districts.
2019-20	April 2020	September 2019	The advance Claim for the year 2019-20 was submitted to GOI vide letter dated 12.09.2019 (Annexure-E) in advance 8 months before the due month i.e. April-2020. When GOI not issued the claim, Department had again submitted the claim vide letter dated 25.02.2021 (Annexure-F).

It is pertinent to mention here that for the year of 2020-21 the advance claim was submitted to GOI vide letter dated 25.02.2021 (**Annexure-F**) and final claim was submitted on 28.05.2021 (**Annexure-G**), but no central assistance was issued. Therefore, a reminder was also issued to GOI vide letter dated 11.06.2021 (**Annexure-H**). Vide D.O. letter dated 18.06.2021 (**Annexure-I**) GOI was again requested to release the Central Assistance, but the same is still awaited. Thus, the Department is making its best effort to receive the Central Assistance but the same is not being released by GOI well in time even after repeated requests. The copy of other letters (**Annexure-J**) issued to GOI is attached herewith.

The Department is submitting the claim in advance and the further action regarding realization of fund can only be done by GOI. Thus, it is clear that there is no lapse of Department in this regard.

The Committee has desired that the matter be pursued with Govt. of India to settle the claim and updated reply be submitted to the Committee at the earliest for its consideration.

Forest Department

[55] 5.15 Loss of revenue alongwith avoidable extra expenditure thereof:

Indifferent approach of the Forest Department towards disposal of confiscated Red Sanders Wood (RSW) resulted in loss of revenue of ₹ 22.12 crore and an avoidable expenditure of ₹ 96.14 lakh on the watch and ward of confiscated RSW.

The Red Sander Wood (RSW) species is highly endemic and is found only in few districts of Andhra Pradesh and listed in Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and also listed in International Union for Conservation of Nature (IUCN) thereby prohibiting its domestic trade without proper legal procurement and international trade in log forms. The RSW is included (April 2005) in the list of perishable items and is subject to depreciation with passage of time. Section 58 of the Indian Forest Act, 1927 provides that a Magistrate may direct the sale of any property seized under Section 52 D which is subject to speedy and natural decay and may deal with the proceeds as he would have dealt with such property if it had not been sold.

The Ministry of Environment, Forests and Climate Change instructed (August 2014) that confiscated timber and timber products should be disposed off through open auction/sealed tender through the respective State Forest Department.

Scrutiny of records of the Principal Chief Conservator of Forests (PCCF), Haryana, Panchkula (June-July 2021) revealed that in 13 cases, 175.68 tonne of seized RSW valuing ₹ 22.12 crore (Appendix 5.6) was handed over to Haryana Forest Development Corporation (HFDC), Gurugram, Divisional Forest Officers (DFOs) Gurugram, Rewari and Sonapat by Special Environment Court (SEC), Faridabad and Kurukshetra (between September 2014 and May 2016). Further, it was found that Forest Department had incurred the expenditure of ₹ 96.14 lakh on the watch & ward and storage of RSW during the period 2015-16 to 2021-22 (*Appendix 5.7*).

On the directions of Environment Court, Faridabad, HFDC carried out an auction and could only sell RSW worth ₹ 25.47 lakh in 2013. Thereafter, HFDC requested the Court to allow manufacture of Value Added Products (VAPs), which was accepted by the Court. HFDC, Gurugram started manufacturing (April 2016), the VAPs from 30.49 tonne confiscated RSW after acceptance of the application by the SEC. Due to lack of demand in local market, HFDC initiated (February 2017) a proposal for manufacturing VAPs for export (on demand basis). Forest and Wildlife Department, Government of Haryana (GoH) approved the proposal (April 2017) of PCCoF, Haryana in July 2017 to use it for VAPs.

HFDC was able to utilise only one tonne of RSW and expressed its inability to utilise the remaining stock (September 2018) even after 14 months of the above decision. Further, based on the recommendations of HFDC, PCCoF Haryana sought (October 2018) permission from GoH to transfer the seized RSW to Government of Andhra Pradesh (GoAP), Forest Department on mutually agreed conditions of sharing of sale proceeds in 60:40 between GoAP and GoH. The permission was granted by GoH in January 2019 and the proposal referred to GoAP in January 2019. However, the matter was not pursued by Forest Department, GoH with Forest Department, GoAP. Further, it was found that 3.603 tonne RSW valuing ₹ 43.23 lakh lying with HFDC was

stolen in March 2019. However, Insurance Company did not accept the claim (March 2020) due to non-closure of case by police authorities and for not finding any sign of forcible entry in the theft.

The Forest Department, GoAP refused (January 2020) to accept the proposal of GoH expressing unwillingness to share any sale proceeds of confiscated RSW with GoH. This condition of GoAP was further declined by GoH (August 2020).

After a delay of five years, the Forest Department, GoH constituted (March 2021) a committee for examining the statutory provisions and auction rates in other States for disposal of seized RSW. The Committee recommended (June 2021) that GoH should take immediate action for the disposal of confiscated RSW through an auction process after following due procedure of taking permission from SEC. However, this delayed effort of the department could not compensate for the loss of revenue to the State Exchequer.

The Additional Principal Chief Conservator of Forests (Forestry), Haryana, Panchkula replied (May 2022) that DFOs, Gurugram, Rewari and Sonapat had filed applications before respective Environment Courts to seek permission for auction of the RSW. The next date of hearing in the matter of Gurugram, Rewari and Sonapat is 17 May 2022, 11 July 2022 and 24 May 2022 respectively. The decision regarding auction of seized RSW would be taken as directed by the SEC.

Further, audit observed that in four cases, the department had not filed applications before the concerned SEC for seeking permission for disposal of RSW, in eight cases applications were filed with delay ranging between 69 and 89 months. In one case, the permission for auction of RSW was granted by SEC (August 2016) but the department had not auctioned the RSW even after lapse of more than 68 months.

Indifferent approach of the department towards non-disposal of confiscated RSW from the year 2014 to 2016 amounting to ₹ 21.57 crore by Forest Department, the stock of 171.08 MT of Red Sanders Wood was lying with HFDC and Forest Department from 2015-16. The department had failed to take concrete action for disposal of confiscated RSW which resulted in non-realisation of revenue of ₹ 21.57 crore and avoidable expenditure of ₹ 96.14 lakh on the watch and ward of confiscated RSW.

During the Exit conference (May 2022), the fact and figures were confirmed by the Department. The Department reiterated the reply of Additional Principal Chief Conservator of Forests (Forestry), Haryana, Panchkula. Further, Additional Chief Secretary to Government of Haryana directed the officers of Department that the matter may be taken up with Andhra Pradesh Government regarding disposal of confiscated RSW after getting permission from Environment Courts. The confiscated RSW may be handed over to the Forest Department of Andhra Pradesh for disposal. The expenditure incurred on watch and ward, insurance and transportation, etc. on the storage of these undisposed RSW may be sought from them. Final action was awaited (May 2022).

Recommendation: The State Government may consider for taking steps for urgent decision/ hearing by the SEC to dispose of the RSW in a time bound manner.

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

It is crucial to clarify that the Red Sanders Wood (RSW) currently under the Forest Department's custody has not yet reached the official stage of confiscation.

The RSW in discussion was intercepted and seized during transit across the districts of Rewari, Gurugram, and Sonipat by the police/Forest Department due to the absence of valid documentation for its transportation.

Following each seizure, legal proceedings were initiated, with cases filed before the Hon'ble Environment Courts of Gurugram, Rewari, Faridabad, and Sonipat. It is noteworthy that the Hon'ble Environment Courts have established that the responsibility of RSW's custody and subsequent disposal rests with the Forest Department until the case reaches its conclusion. The department is obligated to present the seized wood in court during trials or upon request, unless granted explicit permission to proceed otherwise by the court. Relevant documentation, including the order dated 15-06-2016 from the Special Environment Court, Faridabad, can be referred to in **Annexure-A**.

Furthermore, applications have been submitted by the DFOs of Rewari, Gurugram, and Sonipat to the Environment Courts, seeking authorization for the auction of the seized RSW. In case of Rewari, the Environment Court in Faridabad approved the auction of the seized wood from its jurisdiction based on its verdict on 29-05-2023. Upcoming hearings are scheduled for 29 January 2024 and 19 October 2023, for Gurugram and Sonipat respectively.

Presently, the Forest Department is working towards auctioning the seized RSW from Rewari in adherence to the directives issued by the Hon'ble Environment Court.

Hence, the para may kindly be dropped.

The Committee has viewed it very serious that the reply submitted by the Department is not specific and complete. The Committee has, therefore, desired that the specific and complete reply be submitted to the Committee at the earliest for its consideration.

[56] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49

2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year -wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*- Health Department: ₹ 805.11 crore and 5.32 *per cent*-General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505: 40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67

2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41

		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51
		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00

		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

As previously highlighted in the audit report, the utilization certificates amounting to Rs.3.85 crore were submitted as per **PCCF letter no. 3/2020-21/SFDA/8 dated 20.05.2020** (Annexure-I). A request was made to the Government of India (GOI) to re-validate the remaining balance for the subsequent year. However, this re-validation from the GOI was not received. As a result, the balance funds, totalling Rs. 7.85 crore, remain unutilized as of now. Discussions are ongoing with the GOI regarding the possibility of refunding the balance amount of Rs.7.85 crore, along with applicable interest. Final reply will be submitted to the Committee and PAG (A&E), Haryana accordingly.

In the year 2019-20, utilization certificate amounting to Rs. 3.09 crore has been shown pending, it is informed that under the main head P-01-30-2406-01-005-98-51 RB Establishment of Biodiversity and Ecological Regeneration Scheme Under this, an amount of Rs. 3.07 crore was allotted to Haryana State Biodiversity Board, (HSBB) Panchkula in the year 2019-20. The utilization certificate against which only an amount of Rs.1.92 crore was utilized by (HSBB) is attached (Annexure-II).

Hence, para may please be dropped.

The Committee has observed that the reply submitted by the department is not specific and complete and therefore, desired that the updated reply be submitted to the Committee for its consideration.

Technical Education Department

[57] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year -wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban

Development Department: ₹ 6,019.63 crore, 5.54 *per cent*– Health Department: ₹ 805.11 crore and 5.32 *per cent*–General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505:

40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86

		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry	2017-18	86	74.08	2	0.04	1	0.02	1	0.02

	(2403)	2018-19	94	113.85	28	1.23	15	0.72	13	0.51
		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15

		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

It is submitted that 12 numbers of UCs were pending shown in the para of the Department. It is submitted that out of 12 numbers of UCs 3 UCs are related to other department i.e. Secondary Education and Sports Department and 9 UCs are related to Technical Education Department (Annexure-'B'). 4 number UCs has already been sent to AG Haryana vide this office Memo No.279/Budget dated 20.09.20219, No.490/Budget 02.06.2020 and No.495/Budget dated 08.06.2020 (Annexure-'C', 'D' & 'E'). 3 number of UCs are pertaining to ITI department. As the 0 schemes namely Haryana Skill Development Mission and Haryana Vishwakarma Skill University, Palwal were transferred to ITI Department on 01.04.2017 along with budget provision and the funds were also drawn by the ITI Department. Further the UCs has been sent to AG, Haryana office vide Skill Development and Industrial Training Directorate, Haryana memo. No.8048 dated 09.04.2019 (Annexure-'F'). Now, only 0 number of UCs are pending in this department for which PWD B&R and concerned Institutes have been requested to provide the same immediately so the same will be sent to AG Haryana after receiving the pending UCs. Out of above 2 UCs. One is received from PWD (B&R), Haryana, Chandigarh and sent to the PAG (AUDIT), vide memo No. 28 dated 18.02.2022 (Already sent vide spl. No. 01 dated 22.09.2021 and memo No. 241 dated 14.10.2021)

Hance, the PAC is requested to drop the para.

The Committee has observed that the outstanding utilization Certificates (UCs) for the year 2016-17 to 2018-19 are yet pending and desired that the same be submitted at the earliest possible under intimation of the Committee.

Labour (ESI) Department

[58] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3** and **Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year -wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*- Health Department:

₹ 805.11 crore and 5.32 *per cent*—General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505:

40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10

		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51

		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research (3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil

25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

The Para Delay in submission of Utilization Certificates do not relates to Labour Department. It is relating to the **Kaushal Vikas, Industrial Training Institute Department, Haryana, Panchkula**. Hence the reply of said para is to be given by said department.

The Director, Skill Development and Industrial Training, Haryana, has informed this office vide letter Endst. No. TP-4/RA/Reconcile/2022-23/7236 dated 27.03.2023 that the reply/Action Taken Notes of the para relating to their department has been sent to the Additional Chief Secretary to Government, Haryana Finance Department (B&C), Additional Secretary I/C-PAC, Haryana Vidhan Sabha, Chandigarh and Principal Accountant General (Audit), (PAC Branch), Chandigarh (copy attached). It is pertinent to mention here that said department has already requested to Principal Accountant General (A & E) that said para may be transferred to their department from Labour Department. Accordingly PAG has taken necessary action in this regard vide their letter no. CST-II/22-23/1388-1388 dated 20.02.2023 and has requested Kaushal Vikas Industrial Training Department, Panchkula, Haryana to forward the Utilization Certificate at the earliest for posting in the books of their department (copy attached)

The Secretary, Haryana Vidhan Sabha Secretariat, Chandigarh has also been informed with the request that any correspondence in this regard may be made with Kaushal Vikas Industrial Training Institute Department, Panchkula vide this department letter no. B-I/2023/30460 dated 06.11.2023.

Hence, this para may be omitted from Labour Department, please.

The Committee has desired that the outstanding utilization Certificates (UCs) be submitted at the earliest possible under intimation of the Committee.

[59] 4.18 Misappropriations, losses, thefts, 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 PAG (A&E).

State Government reported 63 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. The department-wise break up of pending cases is given in **Table 4.14**.

Table 4.14: Pending case of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Animal Husbandry and Dairying	01	0.08	Nil	Nil	01	0.08	Nil	Nil
3	Education	22	41.63	01	0.09	20	41.54	1	Nil
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	Nil	Nil
5	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
6	Police	01	3.79	01	3.79	Nil	Nil	Nil	Nil
7	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	Nil	Nil	01	39.58	Nil	Nil
9	Technical Education	01	6.52	Nil	Nil	01	6.52	Nil	Nil
10	Town and Country Planning	01	1.44	Nil	Nil	01	1.44	Nil	Nil
11	Transport	02	3.77	02	3.77	Nil	Nil	Nil	Nil
12	Treasury and Accounts	01	6.27	01	6.27	Nil	Nil	Nil	Nil
13	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
14	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
15	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	63	132.47	8	24.91	51	104.64	4	2.92

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.15**.

Table 4.15: Profile of misappropriations, losses, defalcations, etc.

(₹ 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	33	104.85	Theft cases	54	106.46
5-10	02	3.12			
10-15	03	1.10	Misappropriation/ loss of Government material	9	26.01
15-20	07	17.92			
20-25	05	3.41			
25 and above	13	2.07			
Total	63	132.47	Total pending cases as of June 2021	63	132.47

Out of the total loss cases, 54 cases of ₹ 106.46 lakh are related to theft of Government money/store. Further, in respect of 51 cases (₹ 104.64 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 63 cases of losses due to theft/misappropriation, 30 cases of ₹ 27.62 lakh were more than five-year-old, including 18 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

This para is not relating to Labour Department. It relates to **The Director, ESI, Health Care, Haryana, Plot No. IP-5A, Behind Police Station, Sec-14, Panchkula**. The reply of said para is to be given by ESI Department.

Director ESI, Health Care, Haryana has informed that vide their endst no. SA/120-ESI-Audit-2023-24/1977-78 dated 19.10.2023 that the reply of said para in annotated form, has been supplied to **Secretariat, Vidhan Sabha Haryana vide their office letter no. SA/120-ESI-Audit-2023-24/1117 dated 30.05.2023** (copy enclosed).

Hence, this para may be omitted from Labour Department, please.

The Committee has desired that the pending cases of misappropriations, losses, thefts etc. be got waived of/settled/concluded in a time bound manner under intimation of the Committee.

Social Justice & Empowerment Department

[60] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*- Health Department:

₹ 805.11 crore and 5.32 *per cent*—General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505:

40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74

		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51

		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil

25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

In the para, pending utility certificates for the years 2014-15 to 2019-20 related to this department have been shown, out of which utility certificates worth Rs. 76140000/- and Rs. 25778062/- have already been sent to Principal Accountant General (A&E), Haryana, Chandigarh vide department's letter number 1915/Audit/SJE/2023 dated 03.02.2023 and 21761/Audit/SJE(Service)/2023 dated 29.11.2023 respectively. Further, request has been made to Principal Accountant General (A&E), Haryana, Chandigarh to provide complete list of remaining pending Utilisation Certificate vide department letter no. 19470/Audit/SJE(SEWA)/2023 dated 20.10.2023. As soon as, the list will be received the remaining pending Utilisation Certificate will be complied and send to PAG(A&E) Haryana. In addition to this, it is also submitted that two number Utilisation Certificates related to year 2014-15 and PMJVK Scheme. Now this scheme has been transferred to Rural Development Department, Haryana. Therefore, above pending two numbers Utilisation Certificate are to be given from concerned department. Department has already informed the Principal Accountant General (A&E) Haryana, Chandigarh through its letter number 1859/A-1/ASK/SJE/2021 dated 01.02.2021. (As per annexure 'A')

The Committee has desired that the outstanding utilization Certificates (UCs) be submitted at the earliest possible under intimation of the Committee.

[61] 4.18 Misappropriations, losses, thefts, 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 PAG (A&E).

State Government reported 63 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. The department-wise break up of pending cases is given in **Table 4.14**.

Table 4.14: Pending case of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Animal Husbandry and Dairying	01	0.08	Nil	Nil	01	0.08	Nil	Nil
3	Education	22	41.63	01	0.09	20	41.54	1	Nil
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	Nil	Nil
5	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
6	Police	01	3.79	01	3.79	Nil	Nil	Nil	Nil
7	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	Nil	Nil	01	39.58	Nil	Nil
9	Technical Education	01	6.52	Nil	Nil	01	6.52	Nil	Nil
10	Town and Country Planning	01	1.44	Nil	Nil	01	1.44	Nil	Nil
11	Transport	02	3.77	02	3.77	Nil	Nil	Nil	Nil
12	Treasury and Accounts	01	6.27	01	6.27	Nil	Nil	Nil	Nil
13	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
14	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
15	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	63	132.47	8	24.91	51	104.64	4	2.92

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.15**.

Table 4.15: Profile of misappropriations, losses, defalcations, etc.

(₹ 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	33	104.85	Theft cases	54	106.46
5-10	02	3.12			
10-15	03	1.10	Misappropriation/ loss of Government material	9	26.01
15-20	07	17.92			
20-25	05	3.41			
25 and above	13	2.07			
Total	63	132.47	Total pending cases as of June 2021	63	132.47

Out of the total loss cases, 54 cases of ₹ 106.46 lakh are related to theft of Government money/store. Further, in respect of 51 cases (₹ 104.64 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 63 cases of losses due to theft/misappropriation, 30 cases of ₹ 27.62 lakh were more than five-year-old, including 18 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

In this matter, the department has written that this paragraph is already covered in paragraph 59 of the 79th report of the PAC, on which a meeting was previously held on 18.10.2022, in which the committee has the following view in two separate cases: -

1. 2.70 lakh (Rewari) – In this the committee says that the department should take action to get it cleared through the finance department. Action on this is ongoing by the department.
2. 2.80 lakh (Kurukshetra) – In this the committee says that the department should take action to get it cleared through the finance department. Action on this is ongoing by the department.
3. Car Theft (Nooh) - On this, the Chairman says that the department should take personal interest and settle this matter with the insurance company as soon as possible. Following the order of the Chairman, correspondence is being made with the insurance company through the regional office and headquarters and action is being taken by taking personal interest. Under which, correspondence from time to time from the regional office through letter number 1291/SK/SJE/2023 dated 25.01.2023, number 6588/SK/SJE/2023 dated 08.05.2023 and number 10548/Store/Service/2023 dated

03.07.2023. Has been done Therefore, your goodself will be informed as soon as the matter is resolved. (As per annexure 'B')

The Committee has desired that the pending cases of misappropriations, losses, thefts etc. be got settled/concluded in a time bound manner under intimation of the Committee.

Rural Development Department

[62] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year -wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*- Health Department:

₹ 805.11 crore and 5.32 *per cent*—General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505:

40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74

		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51

		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil

25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

Rural Development Department, Haryana has two Major Heads namely 2501-SPRD and 2505-RE for release of Central and State share. All the utilization certificates upto 2020-21 under Major Head 2501-SPRD and all the utilization certificates upto 2019-20 (except Rs. 5489.66 lacs) under Major Head 2505-RE has already been submitted to the Principal Accountant General, Haryana. The outstanding utilization certificate for the year 2016-17 in respect of Major Head 2515 is only Rs. 77.51 lacs. In this regard it is submitted that an amount of Rs. 77.51 lacs and interest on 16.56 lacs total amount Rs. 94.07 lacs have been returned in favour of "Pay & Accounts Officer, Ministry of Social Justice and Empowerment" Department of Social Justice and Empowerment, Shastri Bhawan, New Delhi vide DD No. 530459 Dated 14.10.2020.

The utilization certificate under Major Head 2501-SPRD for the year 2020-21 has already been sent to the Principal Accountant General, Haryana. The outstanding utilization certificate upto 2019-20 under Major Head 2505-RE, an amount of Rs. 5489.66 lacs and Major Head 2515-SPRD, an amount of Rs.10754.64 lacs for the year 2017-18 & 2018-19. Efforts are being done to receive pending UCs from concerned DRDA. The pending UCs will be sent to the Principal Accountant General, Haryana as and when received from concerned DRDA.

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

The Committee has desired that the outstanding utilization Certificates (UCs) be submitted at the earliest possible under intimation of the Committee.

Environment and Climate Change Department

[63] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year -wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban

Development Department: ₹ 6,019.63 crore, 5.54 *per cent*– Health Department: ₹ 805.11 crore and 5.32 *per cent*–General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505: 40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in **Table 4.5**.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86

		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74
		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry	2017-18	86	74.08	2	0.04	1	0.02	1	0.02

	(2403)	2018-19	94	113.85	28	1.23	15	0.72	13	0.51
		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15

		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

UC of Rs. 10 lakhs submitted to PAG, Haryana vide this office letter No.DE&CCH/UC/2019/5728 dated 21.11.2019 including Rs. 2.50 lakhs deposited vide GRN No. 0059642543dated 5.11.2019.

UC of Rs. 30 lakhs submitted to PAG, Haryana vide this office letter No.DE&CCH/UC/2019/62011 dated 27.01.2020.

Outstanding Utilization Certificate amounting to Rs. 4.20 lakhs has been received from PAG, Haryana vide their letter No CST-2/UC/2022-23/342 dated 6.7.2022.

UC of Rs. 20,48,700 and submitted to PAG, Haryana vide this office letter No. DE&CCH/UC/2021/1555 dated 18.08.2021. Also, UC of Rs. 13,90,000 and submitted to PAG, Haryana vide this office letter No. DE&CCH/UC/2022/1655 dated 05.05. 2022.

Note:

Funds allocated	Funds released	Funds utilizes	Funds unutilized	UCs received
1,50,00,000	1,50,00,000	90,36,000	59,64,000	23,88,000 (9,98,000+13,90,000)
12,00,000	10,50,700	10,50,700	0	10,50,700
Total	1,60,50,700	1,00,86,700	59,64,000	34,38,700

The Committee has desired that the outstanding utilization Certificates (UCs) be submitted at the earliest possible under intimation of the Committee.

General Administration Department

[64] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) [AG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs in crore)

Due year	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78

Source: Compiled from the information provided by AG(A&E) Haryana

Table 4.4: Year -wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2021	
	Number	Amount (Rs in Crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	58	305.37
2013-14	87	720.32
2014-15	92	343.56
2015-16	198	478.92
2016-17	321	1,386.13
2017-18	430	1,744.54
2018-19	485	2,969.72
2019-20	722	6,421.29
Total	2,442	14,550.78

Out of total 2,442 outstanding UCs, 1,720 UCs for grants of ₹ 8,129.49 crore pertain to the period 2009-10 to 2018-19. Out of total amount of ₹ 14,550.78 crore for which UCs were outstanding, 95.17 *per cent* pertain to four departments (42.94 *per cent*-Rural Development Department: ₹ 6,248.51 crore, 41.37 *per cent*-Urban Development Department: ₹ 6,019.63 crore, 5.54 *per cent*- Health

Department: ₹ 805.11 crore and 5.32 *per cent*—General Education Department: ₹ 774.14 crore as depicted in **Appendix 4.1**.

Further, out of 1,352 total due UCs (pertains to MH 2501: 208 UCs; MH 2505:

40 UCs and MH 2515: 1,104 UCs) of Rural Development Department, 1,104 UCs (Major Head 2515-Other Rural Development Programmes) were scrutinised in the office of the Directorate of Rural Development Department and Development and Panchayat Department during August 2021.

As of July 2021, the status of outstanding UCs and year-wise break up of outstanding UCs pertaining to Major Head 2515-Other Rural development Programme is given in Table 4.5.

Table 4.5: Status of outstanding Utilisation Certification

(Rs in crore)

Year	UCs due		UCs received		UCs outstanding		Grants for General purpose		Grants for Asset Creation	
	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts	Items	Amounts
2009-10	1	10.85	-	-	1	10.85	-	-	1	10.85
2010-11	8	40.08	1	7.00	7	33.08	-	-	7	33.08
2011-12	41	137.00	-	-	41	137.00	1	274	40	134.26
2012-13	39	88.02	-	-	39	88.02	-	-	39	88.02
2013-14	69	368.67	-	-	69	368.67	-	-	69	368.67
2014-15	57	179.90	2	10.56	55	169.34	-	-	55	169.34
2015-16	95	152.75	-	-	95	152.75	7	0.25	88	152.50
2016-17	134	289.35	1	16.67	133	272.68	3	2.66	130	270.02
2017-18	64	205.68	-	-	64	205.68	6	0.19	58	205.49
2018-19	241	1,181.31	4	133.62	237	1,047.69	21	1.02	216	1,046.67
2019-20	355	2,757.15	-	-	355	2,757.15	-	-	355	2,757.15
Total	1,104	5,410.76	8	167.85	1,096	5,242.91	38	6.86	1,058	5,236.05

Source: Compiled from the information provided by AG (A&E) Haryana

It is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.1

(Reference: Paragraph 4.6; Page 89) Detail of Utilisation Certificates UCs) due, received and outstanding as on 31 March 2021

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	2	53.07	Nil	Nil
		2018-19	3	128.05	3	128.05	3	128.05	Nil	Nil
		2019-20	1	34.33	1	34.33	Nil	Nil	1	34.33
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	Nil	Nil	8	1.02
		2015-16	1,063	1,542.62	25	4.82	5	0.96	20	3.86
		2016-17	1,332	1,618.88	21	2.74	Nil	Nil	21	2.74

		2017-18	1,385	1,656.36	4	31.10	Nil	Nil	4	31.10
		2018-19	866	1,560.24	12	223.59	5	33.79	7	189.80
		2019-20	47	545.79	47	545.79	3	0.16	44	545.63
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	2	6.50	1	10.00
		2017-18	90	218.18	5	16.65	2	4.00	3	12.65
		2018-19	109	252.21	2	0.87	1	0.86	1	0.01
4.	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	Nil	Nil	14	0.72
		2016-17	56	90.69	18	6.80	Nil	Nil	18	6.80
		2017-18	229	73.14	11	12.39	Nil	Nil	11	12.39
		2018-19	544	79.62	10	0.04	Nil	Nil	10	0.04
		2019-20	1	0.19	1	0.19	Nil	Nil	1	0.19
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	Nil	Nil	1	0.30
		2018-19	3	12.73	3	12.73	1	0.05	2	12.68
		2019-20	1	2.00	1	2.00	Nil	Nil	1	2.00
6.	Medical (2210)	2017-18	82	1,031.67	3	1.45	2	0.53	1	0.92
		2018-19	86	1,229.21	39	619.06	34	610.90	5	8.16
		2019-20	54	796.03	54	796.03	Nil	Nil	54	796.03
7.	Urban Development (2217)	2012-13	96	1,274.01	22	337.24	3	119.89	19	217.35
		2013-14	73	1,120.80	18	351.65	Nil	Nil	18	351.65
		2014-15	87	1,115.43	26	180.20	2	19.79	24	160.41
		2015-16	122	1,478.70	51	391.69	1	87.60	50	304.09
		2016-17	219	2,227.25	130	1,076.99	10	150.94	120	926.05
		2017-18	395	2,781.01	286	1,286.42	36	207.53	250	1,078.89
		2018-19	105	1,841.76	92	1,647.01	16	416.36	76	1,230.65
		2019-20	52	1,750.54	52	1,750.54	Nil	Nil	52	1,750.54
8.	Information and Publicity (2220)	2017-18	70	16.25	22	10.27	16	8.48	6	1.79
		2018-19	29	15.36	29	15.36	18	10.06	11	5.30
		2019-20	15	7.73	15	7.73	Nil	Nil	15	7.73
9.	Labour and Employment (2230)	2017-18	4	23.07	1	6.47	1	6.47	Nil	Nil
		2019-20	5	62.85	5	62.85	Nil	Nil	5	62.85
10.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	Nil	Nil	2	11.53
		2015-16	355	50.55	6	3.36	1	0.02	5	3.34
		2016-17	137	4.84	2	0.12	2	0.12	Nil	Nil
		2017-18	38	34.20	19	14.68	4	0.59	15	14.09
		2018-19	208	87.41	22	17.08	11	11.73	11	5.35
		2019-20	27	12.77	27	12.77	Nil	Nil	27	12.77
11.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	9	143.58	5	55.88
		2019-20	2	13.79	2	13.79	Nil	Nil	2	13.79
12.	Soil and Water Conservation (2402)	2016-17	2	59.40	2	0.59	2	0.59	Nil	Nil
		2017-18	84	1.20	11	0.20	8	0.14	3	0.06
		2018-19	19	0.85	3	0.11	1	0.09	2	0.02
		2019-20	11	0.49	11	0.49	Nil	Nil	11	0.49
13.	Animal Husbandry (2403)	2017-18	86	74.08	2	0.04	1	0.02	1	0.02
		2018-19	94	113.85	28	1.23	15	0.72	13	0.51

		2019-20	37	124.01	37	124.01	Nil	Nil	37	124.01
14.	Fisheries (2405)	2019-20	6	0.42	6	0.42	Nil	Nil	6	0.42
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	Nil	Nil	3	10.71
		2019-20	3	3.09	3	3.09	Nil	Nil	3	3.09
16.	Cooperation (2425)	2017-18	5	155.80	5	155.80	5	155.80	Nil	Nil
		2018-19	6	84.24	2	48.98	2	48.98	Nil	Nil
17.	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	Nil	Nil	4	1.10
		2016-17	87	69.16	20	47.09	Nil	Nil	20	47.09
		2017-18	112	135.06	49	103.28	Nil	Nil	49	103.28
		2018-19	123	154.60	75	144.14	Nil	Nil	75	144.14
		2019-20	60	102.02	60	102.02	Nil	Nil	60	102.02
18.	Rural Employment (2505)	2014-15	165	333.36	2	1.16	Nil	Nil	2	1.16
		2015-16	48	285.52	9	12.76	Nil	Nil	9	12.76
		2016-17	7	218.78	2	119.22	Nil	Nil	2	119.22
		2017-18	15	211.07	15	211.07	Nil	Nil	15	211.07
		2018-19	9	201.78	8	201.78	Nil	Nil	8	201.78
		2019-20	4	61.97	4	61.97	Nil	Nil	4	61.97
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	Nil	Nil	1	10.85
		2010-11	48	267.83	8	40.08	1	7.00	7	33.08
		2011-12	222	722.40	41	137.00	Nil	Nil	41	137.00
		2012-13	266	882.65	39	88.02	Nil	Nil	39	88.02
		2013-14	249	1,263.49	69	368.67	Nil	Nil	69	368.67
		2014-15	3,871	1,191.66	57	179.90	2	10.56	55	169.34
		2015-16	3,845	1,261.94	95	152.75	Nil	Nil	95	152.75
		2016-17	4,166	2,262.96	134	289.35	1	16.67	133	272.68
		2017-18	3,652	1,127.58	64	205.68	Nil	Nil	64	205.68
		2018-19	4,015	2,228.45	241	1,181.31	4	133.62	237	1,047.69
		2019-20	355	2,757.15	355	2,757.15	Nil	Nil	355	2,757.15
20.	Command Area Development (2705)	2018-19	19	70.70	13	53.26	10	42.46	3	10.80
		2019-20	16	104.25	16	104.25	Nil	Nil	16	104.25
21.	Village and Small-Scale Industries (2851)	2018-19	18	17.30	2	2.03	2	2.03	Nil	Nil
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
22.	Industries (2852)	2015-16	28	31.02	1	3.69	1	3.69	Nil	Nil
		2016-17	36	61.70	8	10.46	3	9.21	5	1.25
		2017-18	23	126.50	5	61.89	Nil	Nil	5	61.89
		2018-19	25	78.49	11	49.82	Nil	Nil	11	49.82
		2019-20	7	16.30	7	16.30	Nil	Nil	7	16.30
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	2	0.80	Nil	Nil
		2019-20	1	0.17	1	0.17	Nil	Nil	1	0.17
24.	Other Scientific Research(3425)	2015-16	52	21.94	2	3.32	2	3.32	Nil	Nil
		2017-18	31	14.13	3	2.96	3	2.96	Nil	Nil
		2018-19	39	19.03	8	7.29	7	7.14	1	0.15
		2019-20	6	4.07	6	4.07	6	4.07	Nil	Nil

25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	Nil	Nil	1	0.10
		2016-17	4	1.62	1	0.30	Nil	Nil	1	0.30
		2018-19	3	1.37	2	0.35	Nil	Nil	2	0.35
		2019-20	2	1.61	2	1.61	Nil	Nil	2	1.61
26.	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	Nil	Nil	3	6.40
		2019-20	5	22.75	5	22.75	Nil	Nil	5	22.75
27.	Miscellaneous general Services (2075)	2018-19	1	Nil	1	Nil	Nil	Nil	1	Nil
28.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	Nil	Nil	1	0.19
		2019-20	1	0.13	1	0.13	Nil	Nil	1	0.13
29.	Tourism (3452)	2018-19	11	0.49	6	0.34	6	0.34	Nil	Nil
		2019-20	10	0.84	10	0.84	Nil	Nil	10	0.84
30.	Civil Supplies (3456)	2015-16	28	8.22	17	0.05	17	0.05	Nil	Nil
		2017-18	14	0.04	1	Nil	1	Nil	Nil	Nil
31.	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	Nil	Nil	1	0.10
Total			31,267	44,210.77	2,734	17,023.07	292	2,472.29	2,442	14,550.78

Source: information provided by O/o AG (A&E) Haryana

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

It is submitted that Principal Accountant General (A&E), Haryana, Chandigarh has been intimated regarding pending Utilisation Certificates (UCs) are pending under Head 2070-Other Administrative Services upto March 2021(copy enclosed) vide letter No. 1/1/2024-1A-II dated 24.01.2024.

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

The Committee has desired that the outstanding utilization Certificates (UCs) be submitted at the earliest possible under intimation of the Committee.

School Education

[65] 4.18 Misappropriations, losses, thefts, 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 PAG (A&E).

State Government reported 63 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. The department-wise break up of pending cases is given in **Table 4.14**.

Table 4.14: Pending case of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Animal Husbandry and Dairying	01	0.08	Nil	Nil	01	0.08	Nil	Nil
3	Education	22	41.63	01	0.09	20	41.54	1	Nil
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	Nil	Nil
5	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
6	Police	01	3.79	01	3.79	Nil	Nil	Nil	Nil
7	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	Nil	Nil	01	39.58	Nil	Nil
9	Technical Education	01	6.52	Nil	Nil	01	6.52	Nil	Nil
10	Town and Country Planning	01	1.44	Nil	Nil	01	1.44	Nil	Nil
11	Transport	02	3.77	02	3.77	Nil	Nil	Nil	Nil
12	Treasury and Accounts	01	6.27	01	6.27	Nil	Nil	Nil	Nil
13	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil

14	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
15	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	63	132.47	8	24.91	51	104.64	4	2.92

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.15**.

Table 4.15: Profile of misappropriations, losses, defalcations, etc.

(₹ 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	33	104.85	Theft cases	54	106.46
5-10	02	3.12			
10-15	03	1.10	Misappropriation/ loss of Government material	9	26.01
15-20	07	17.92			
20-25	05	3.41			
25 and above	13	2.07			
Total	63	132.47	Total pending cases as of June 2021	63	132.47

Out of the total loss cases, 54 cases of ₹ 106.46 lakh are related to theft of Government money/store. Further, in respect of 51 cases (₹ 104.64 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 63 cases of losses due to theft/misappropriation, 30 cases of ₹ 27.62 lakh were more than five-year-old, including 18 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

In this regard it is submitted that total 22 cases of misappropriations, losses and defalcations pertaining to Education Department, involving an amount of Rs. 41.63 lakhs, were pointed out in CAG report on State Finance for the year ended 31st March, 2021 but on the basis of latest report obtained from the PAG Haryana there are total 23 cases pending in their books, at present. Out of these 23 cases 2 cases have been closed in the PAG books after having being dropped by the Public Accounts Committee and 9 cases are related to other departments (Elementary Education, Higher Education and SSA). Detail of total 23 cases alongwith latest position of 12 number of pending cases is placed as **Annexure 'A-I'**.

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

The Committee has desired that the pending cases of misappropriations, losses, thefts etc. be got settled/concluded in a time bound manner under intimation of the Committee.

Skill Development & Industrial Training Department

[66] 4.18 Misappropriations, losses, thefts, 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 PAG (A&E).

State Government reported 63 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. The department-wise break up of pending cases is given in **Table 4.14**.

Table 4.14: Pending case of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Animal Husbandry and Dairying	01	0.08	Nil	Nil	01	0.08	Nil	Nil
3	Education	22	41.63	01	0.09	20	41.54	1	Nil
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	Nil	Nil
5	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
6	Police	01	3.79	01	3.79	Nil	Nil	Nil	Nil
7	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	Nil	Nil	01	39.58	Nil	Nil
9	Technical Education	01	6.52	Nil	Nil	01	6.52	Nil	Nil
10	Town and Country Planning	01	1.44	Nil	Nil	01	1.44	Nil	Nil
11	Transport	02	3.77	02	3.77	Nil	Nil	Nil	Nil
12	Treasury and Accounts	01	6.27	01	6.27	Nil	Nil	Nil	Nil
13	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil

14	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
15	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	63	132.47	8	24.91	51	104.64	4	2.92

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.15**.

Table 4.15: Profile of misappropriations, losses, defalcations, etc.

(₹ 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	33	104.85	Theft cases	54	106.46
5-10	02	3.12			
10-15	03	1.10	Misappropriation/ loss of Government material	9	26.01
15-20	07	17.92			
20-25	05	3.41			
25 and above	13	2.07			
Total	63	132.47	Total pending cases as of June 2021	63	132.47

Out of the total loss cases, 54 cases of ₹ 106.46 lakh are related to theft of Government money/store. Further, in respect of 51 cases (₹ 104.64 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 63 cases of losses due to theft/misappropriation, 30 cases of ₹ 27.62 lakh were more than five-year-old, including 18 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

As per the office, It is submitted that the theft of computer items was occurred in GITI Charra i.e on 09.01.2012.

In this matter F.I.R was got registered by Principal, GITI Charra. But the theft items were not found even after the police investigation. It was found that Items of amounting Rs 95000 were stolen on 09.01.2012 for which Sh. Satyavan Peon cum Chowkidar and Sh. Om Parkash s/o Sh. Dharam Singh were held responsible.

Accordingly, Director, SDIT ordered on dated 27.2.2017 to recover an amount of Rs 47500/- equally from Sh. Om Parkash Peon cum Chowkidar s/o Sh. Dharam Singh and Sh. Satyavan Peon cum Chowkidar for the theft occurred on 9.1.2012.

In compliance of the above mentioned order, recovery was already been made from Sh.Om Parkash before AG audit and pending recovery of Rs. 47500/- from other

official i.e. Sh. Satyavan has been made. The relevant vouchers are enclosed herewith i.e from CP 2-32 and the challan receipt of amounting Rs. 1000 is at CP 33 hence it is requested that the audit para may be dropped as 100% amount has been recovered.

Para No. 4.18 : Misappropriations, Losses, Defalcation, etc.

100% recovery has been made from concerned employee. The reply of Para No. 4.18 has been submitted to the Additional Secretary, Vidhan Sabha vide letter no. 16469 dated 29.09.2023.

In the meeting of the Committee on Public Accounts (PAC) held on 02.09.2020 at 10.00 A.M. in the Committee Room of the Haryana Vidhan Sabha Secretariat, Chandigarh.

The same Para No. 4.18 has been again mentioned in the Report of the Comptroller and Auditor General of India on State Finances for the year ended 31 March, 2021 reasons behind it, the report has published Report No.1 of the year 2020 earlier to para dropped in the meeting held on dated 02.09.2020.

The Committee is satisfied with the reply given by the department, hence, decided to drop this para. The copy of the proceedings is also enclosed at Annexure 'A'.

Para No. 4.18 already dropped in the PAC meeting held on 02.09.2020. This is for your kind information please.

The Committee has desired that the pending case of theft be got settled/concluded in a time bound manner under intimation of the Committee.

Women & Child Development Department

[67] 4.18 Misappropriations, losses, thefts, 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 PAG (A&E).

State Government reported 63 cases of misappropriation and defalcation involving Government money amounting to ₹ 1.32 crore on which final action was pending as of June 2021. The department-wise break up of pending cases is given in **Table 4.14**.

Table 4.14: Pending case of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Animal Husbandry and Dairying	01	0.08	Nil	Nil	01	0.08	Nil	Nil
3	Education	22	41.63	01	0.09	20	41.54	1	Nil
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	Nil	Nil
5	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
6	Police	01	3.79	01	3.79	Nil	Nil	Nil	Nil
7	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	Nil	Nil	01	39.58	Nil	Nil
9	Technical Education	01	6.52	Nil	Nil	01	6.52	Nil	Nil
10	Town and Country Planning	01	1.44	Nil	Nil	01	1.44	Nil	Nil
11	Transport	02	3.77	02	3.77	Nil	Nil	Nil	Nil
12	Treasury and Accounts	01	6.27	01	6.27	Nil	Nil	Nil	Nil
13	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil

14	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
15	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	63	132.47	8	24.91	51	104.64	4	2.92

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.15**.

Table 4.15: Profile of misappropriations, losses, defalcations, etc.

(₹ 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	33	104.85	Theft cases	54	106.46
5-10	02	3.12			
10-15	03	1.10	Misappropriation/ loss of Government material	9	26.01
15-20	07	17.92			
20-25	05	3.41			
25 and above	13	2.07			
Total	63	132.47	Total pending cases as of June 2021	63	132.47

Out of the total loss cases, 54 cases of ₹ 106.46 lakh are related to theft of Government money/store. Further, in respect of 51 cases (₹ 104.64 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 63 cases of losses due to theft/misappropriation, 30 cases of ₹ 27.62 lakh were more than five-year-old, including 18 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

4.18 CASE No. 1

This para was shown in the "State Finance Report" of the Comptroller & Auditor General of India ending with 31-03-2018 at Para No. 3.6 Misappropriation, losses, defalcation, etc. Considering the reply was developed as per Letter No. HVS/PAC/48/2020/6074 dt. 25.03.2021 (copy enclosed) (Annexure-X)

It is also pointed out that this para was mentioned in the "State Finance Report" of the Comptroller & Auditor General of India ending with 31-02-2019 at Para No. 3.6 Misappropriation, losses, defalcation, etc. Considering the reply satisfactory, the PAC in its meeting dated 29.12.2021, this para was dropped as per Letter No. HVS/PAC/58/2021/5908 dt. 15.03.2022 (copy enclosed) (Annexure-Y)

Therefore, it is requested that this para may kindly be dropped.

In this regard, it is submitted that on 20.02.2016 "The Jatt Reservation Agitators" set on fire and the complete office record of the o/o Women & Child Development Project Officer, Pillukhera (Jind), Furniture & building was converted into ashes. An FIR No. 0023 was got lodged in the Police Station Pillukhera (Jind) on 21.02.2016 U/S 147, 186, 283, 307, 332, 395, 397, 406, 427 & 436 IPC and 25/54/59 of Arms Act alongwith Section 3 of Prevention of Damage to Public Property Act 1984.

The Claim Commissioner, Haryana, Chandigarh, Chandigarh recommended Rs. 5.00 lakh against the loss of Rs. 10.52 lakh.

As per Govt. decision, the loss was to be borne by the Urban Local Bodies Department. The Director General Urban Local Bodies, Haryana was requested to release the compensation vide letter dated 09.09.2022.

In response to letter dated 09.09.2022, The Director General Urban Local Bodies, Haryana while enclosing the advice of Finance Department dated 22.11.2022 intimated this office vide letter dated 20.04.2023 that compensation related to Government/Semi Government offices are not covered under the guidelines issued by the Urban Local Bodies department.

Thereafter, case was sent to the Finance department on 15.06.2023 for write off the loss of Rs. 10.52 lakh. But the, Finance Department has raised some observation vide U.O. No. 08/01/2023-5/2 FG-II/14406 dated 06.07.2023 and in compliance of F.D. observations, the reply is being obtained from the WCDPO Pillukhera (Jind).

The matter will be taken up with the Finance Department and PAC will be informed, accordingly.

The Committee has desired that the pending cases of misappropriations, losses, thefts etc. be got settled/concluded in a time bound manner under intimation of the Committee.

Part-II
Report of the Comptroller and Auditor
General of India on Performance Audit of
Direct Benefit Transfer
(Report No. 2 of the year 2022)

Social Justice and Empowerment (SEWA) Department

[68] 2.1 Non-preparation of documentation for IT system:

DBT is a major reform initiative to re-engineer the existing cumbersome delivery processes using modern ICT. Technology is a critical component required to enable DBT in any scheme or program.

The schemes were in operation under manual mode. For adoption of the DBT framework including re-engineering of process and maintenance of audit trail it was important to follow a systematic approach for system development. This would require a consultative process for gathering user requirement, translating it into system requirement and design; and documenting the same for knowledge transfer and business continuity.

Audit carried out data analysis on beneficiaries' data for the period from 2017-18 to 2019-20 (extended up to July 2020) obtained from Social Justice and Empowerment Department using Microsoft Structured Query Language (MS SQL) and Computer Assisted Audit Techniques like, Tableau and Interactive Data Extraction and Analysis (IDEA).

Validation of the results of data analysis was done in the field offices i.e. in six District Social Welfare Offices viz. Ambala, Kaithal, Karnal, Kurukshetra, Panchkula and Yamuna Nagar with the available records. Using statistical sampling method, five per cent of cases were randomly selected for validation within each selected district offices.

The work of development of application for computerization of disbursement of benefits under benefit schemes of Department of Social Justice and Empowerment was done through M/s National Informatics Centre (NIC). Audit observed that NIC did not prepare any User requirement specification (URS)/ System requirement specification (SRS) before taking up the development of the application.

When systems are developed in the absence of full documentation, it would not only make it difficult to maintain system in the longer term, but it would not be possible to review the system for deriving assurance that it works as intended.

Due to non-preparation of SRS, Audit could not assure itself, about mapping of complete business rules in the application and adequate system controls. Deficiencies like enrolment of deceased pensioners, payment of pension to deceased pensioners, enrolment of underage persons for Old Age Pension Scheme, same person enrolled under multiple schemes, multiple persons enrolled under single Aadhaar ID, Transfer of benefit to account of person other than the beneficiary were observed during audit (discussed in subsequent paragraphs) which indicate weak systemic control.

As the SRS/URS was not prepared, the efficacy of the DBT system was checked through targeted audit queries designed in line with audit objectives and data analysis. The analysis and verification was focused to identify whether the objectives of process re-engineering, duplication, accurate targeting and management of DBT were achieved. The findings of the analysis are discussed in detail in the chapters.

The financial implication of the shortcomings as analysed from the data provided by the Department was Rs. 237.31 crore as detailed in Table 2.1 below:

Table 2.1: Details of financial implication of shortcomings

(Rs. in crore)

Para Ref.	Category/Sub Category	Old Samman Allowance	Age Pension to Widow and Destitute Women	Haryana Divyang Person Pension Scheme	Impact in money Value with respect of payment to ineligible beneficiaries
2.6.1	Transfer of Pension to the dead beneficiaries account under different social security schemes	80.12	13.76	3.66	97.54
2.6.3	Transfer of Social Security Pension to the dead beneficiaries treated as normal pension account	1.63	0.56	0.14	2.33
2.9	Pension disbursed to multiple beneficiaries on same aadhaar Number	6.61	2.08	0.46	9.15
2.10	Undue benefit by providing benefits simultaneously under two schemes	0.21	-	-	0.21
2.11	Transfer of beneficiaries Pension to other persons' bank accounts	36.95	17.53	-	54.48
2.12	Payment to ineligible beneficiaries (transfer to beneficiaries before attaining the age of 60 years)	0.94	-	-	0.94
2.13	Disbursement of social security pension to retired Government employees and family pensioner	5.96	2.27	0.30	8.53
2.14	Disbursement of social security pension to untraceable beneficiaries	46.38	13.91	3.84	64.13
	Total				237.31

The issues/observations of IT application development without documentation and instances of irregular payment should be investigated and appropriate action should be taken.

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

In this regard, the office says that in the year 2015, the work of pension distribution under various social security pensions was started through the banks/post offices keeping the DBT system in their accounts, through which the National Informatics Center (NIC) The work of developing the application was done. Objection was raised by the Audit that before the development of Application by the department and NIC, no User Requirement Specification ¼URS½@System Requirement Specification ¼SRS½ was prepared but the office has replied that that the pension portal was created in the year 2003 as Software Develop (Desktop Application) and System requirement specification (SRS) was prepared (which is attached herewith) before it was developed by the NIC and the Department, but the User Requirement Specification ¼URS½ draft was not prepared and in the year 2015, the same software (Desktop Application was converted to Web Application). Further, necessary changes

were made in Web App as per requirement of changes in Module by DSWO and Department to make the payment of pension amount to all the beneficiaries under DBT system through bank/post office. Now the department would like to present before the committee the report prepared with the help of Harton Empanelled 3rd party company and NIC to prepare the basis of pension portal.

The Committee has observed that the application was developed without the documentation and irregular payments have been made to the beneficiaries. The Committee has, therefore, desired that the corrective action be taken in a time bound manner and action taken report be submitted to the Committee within a period of three months.

[69] 2.2 Delay in disbursement of pension benefits:

DBT was to ensure a better and timely delivery of benefits to the people by speeding up payments and enhancing financial inclusion¹. According to authority letter issued by the department to the disbursing banks/post offices, pension amount should be credited in beneficiaries' account on the date of issue of the authority letter. However, considering standing operating procedure for DBT payment the maximum total time for receiving payment response (success/failure) is T+4 working days, where T is the day of the transaction when the payment file is received with authorisation to process payment by system for DBT and T+4 represents the maximum permissible time for submission of response file after process of payment (success/failure) to the originator of payment file.

Audit observed that:

(A) Payment status fields

On analysis of data of beneficiaries provided by the department for the period between April 2017 and July 2020, it was noticed that pension of ₹ 19,803.12 crore (10,47,65,864 transactions) was transferred during the period to beneficiaries' account under social security schemes. In this database status of each transaction from destination bank was captured under the field 'payment status'. Seven types of values were captured under the field 'payment status' viz. 'Success', 'other', 'credit success', 'A/c Frozen', 'A/c Dormant', 'A/c does not exist', 'A/c Closure' and 'Response not received'. Audit analysis revealed that:

- Out of ₹ 19,803.12 crore, only ₹ 16,695.71 crore (8,74,52,031 transactions) was successfully transferred to the beneficiaries' accounts (**Annexure -I**).
- Transaction status of ₹ 3,025.61 crore (1,68,80,027 transactions) has not been updated in database by the department. Disbursing agencies were required to upload the response on SJE pension portal. However, it was neither uploaded on portal nor monitored by the department.
- Pension of ₹ 81.80 crore (4,33,806 transactions) has not been transferred to the beneficiaries' account due to multiple reasons i.e. A/c frozen, A/c dormant, A/c does not exist, A/c closure and other. Further, it could not be ensured whether this amount was received back by the department or lying with disbursing banks/post offices.

There were transactions of ₹ 10.86 crore (58,872 transactions) where the status of credit/payment into beneficiaries' accounts was depicted under the head 'other' in the database. The current status of these transactions could not be ensured due to lack of reconciliation. The Department should take remedial action by reconciling to actual

status of credit. The department mentions in the monthly authority letter issued to the disbursing banks/post offices to credit the amount in beneficiaries' accounts on the same day of issue of authority letter and return the undisbursed amount to the department along with its details. No such exercise was done by the disbursing banks/post offices nor was this pursued by the department. It was also pertinent to mention that the department did not sign any Memorandum of Understanding with disbursing banks/post offices.

(B) Time taken for transactions

Pension of Rs. 7,852.23 crore was transferred in 4,22,06,476 transactions **(Annexure-II)** after maximum permissible time for submission of response file after process of payment (success/failure) to the originator of payment file i.e. after four days from authority letter to the banks/dispersing agency. The delay ranged between one day (i.e. day after T+4) to 444 days.

The delay in disbursement of benefit to the beneficiaries defeated the principal objective of DBT, while the lack of timely reconciliation and non-enforcement of instructions for crediting the amount will have to be remedied for the system to work as intended.

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

In this regard, the office reply that in the year 2015, the pension amount was paid directly to the beneficiaries through banks/post offices by adopting the DBT system. For which the accounts of the department were opened in 62 banks and post offices and the list of beneficiaries were uploaded on the banks servers by the department through NIC and the amount was paid into the respective accounts of the beneficiaries by the concerned bank/post office. And banks/post offices were also instructed to update the data of beneficiaries whose amount has been paid on the MIS of the pension portal. From the year April 2017 to July 2020, the department has paid the amount to various banks/post offices in the following manner:-

Status of MIS Portal (Figure in crore as on Sept. 2023)

Year	Total Transactions	Total Amount	Successful Credit(Transactions)	Amount Credited	Credit Failed(Transactions)	Bounce Back Amount	Response Not Uploaded(Transactions)	Response Not Uploaded Amount
2017	2.16	3508.58	1.82	2952.73	.011	17.62	0.33	538.22
2018	3.04	5530.75	2.60	4731.48	.013	23.99	0.43	775.27
2019	3.19	6343.29	2.71	5387.71	.012	23.71	0.47	931.88
2020	1.97	4421.53	1.67	3734.72	.007	16.78	.30	670.04
Total	10.36	19804.15	8.80	16806.64	.043	82.10	1.53	2915.41

Point No. 1:- Banks/Post Office were given an amount of Rs. 19804.15 cr. for payment of 10.36 cr Transactions. Out of this, bank/post office has successfully paid an amount of Rs. 16806.64 cr to 8.80 lakh Transactions.

Point No. 2:- The status of 1.53 cr Transactions amounting to 2915.41 cr has not been uploaded by the Bank/Post Office through the MIS portal of the department. In this regard, instructions were given to all Bank/Post Office to complete the pending MIS Portal Data as soon as possible vide office letter no. 15415-476/OAP/SJE/2022 dated

22.09.2023, letter no. 21953-56 d dated 02.12.2023 and in the meeting held with SLBC on dated 14.12. Thereafter, MIS of Rs 0.01 crore amounting to Rs 20.61 crore has been uploaded by three banks namely, Sirsa Central Co-operative Bank, Rohtak Central Co-operative Bank, Sonipat Central Co-Operative Bank respectively. After which the latest status of MIS portal is as follows:-

Status of MIS Portal as on date 25.01.2024 (in crore)

Year	Total Transactions	Total Amount	Successful Credit (Transactions)	Amount Credited	Credit Failed (Transactions)	Bounce Back Amount	Response Not Uploaded (Transactions)	Response Not Uploaded Amount
Total	10.36	19804.15	8.81	16827.16	.043	82.22	1.52	2894.79

Further, Department will take action to organize a meeting of all the banks/post offices and SLBC through the Finance Department to get the MIS uploaded from the pending banks/post offices.

Point no. 3:- The amount of 82.22 cr has not been paid by the Bank/Post Office in 4,35,938 Transaction due to the reasons shown in the following table, the amount of which has been returned to the accounts opened in 62 banks/post offices of the department. In which since the year 2015, due to various reasons, an amount of Rs. 255 cr has been received back from all the banks/post offices through Demand Draft and challan in the receipt head of the department, which is a regular process. The details of non-payment of amount by banks/post offices are as follows:-

Bank Wise Amount Failure

Sr. No.	Bank Name	A/C Closure	A/C does not exist	A/C Dormant	A/C Frozen	Other	Total Response Failure	Total Amount Failure
1	Allahabad Bank	528				2	530	10,01,850
2	Andhra Bank	60	78	4	375	54	571	12,77,450
3	Axis Bank	2,713	652	569	3,746	317	7,997	1,63,62,800
4	Bank of Baroda	2,463	113		234	1,085	3,895	69,99,400
5	Bank of India	5879	640	5	483	62	7069	1,30,18,400
6	Bank of Maharashtra	2632	562		151	61	3406	67,33,500
7	bank_name						0	0
8	Monht						0	0
9	Canara Bank	8				25,191	25199	4,92,11,150
10	Central Bank of India	1656	1,880		26	21,707	25269	4,28,77,500
11	Corporation Bank	9147	2,472		2130	15	13764	2,65,58,200
12	HDFC Bank					3	3	5,400
13	ICICI Bank	644	28	1	137	2	812	15,77,900
14	IDBI Bank	77	16		90	46	229	4,99,450
15	Indian Overseas Bank	2566	27	428		102	3123	57,57,500
16	Indus Ind Bank	47	23		124	3	197	3,32,000
17	Jammu and Kashmir Bank	5	21	2	13	75	116	2,38,350

18	Kotak Mahindra Bank Ltd		24	3	54		81	1,84,050
19	Post Office	497	1,256	242	657	6	2658	48,30,350
20	Punjab and Sind Bank	7936	669			546	9151	1,67,94,900
21	Punjab National Bank	121165	18,949	13007	10,455	41	163617	31,05,59,350
22	Sarv Haryana Gramin Bank	41265	11,287		54,941	19	107512	20,68,63,400
23	State Bank of India	10449	2,306	4314	4,265	5,527	26861	4,77,41,050
24	State Bank of Patiala	3435	123			116	3674	58,07,500
25	The Ambala Central Co-operative Bank Ltd	3084					3084	57,26,000
26	The Bhiwani Central Co-operative Bank Ltd	2481	97				2578	48,36,900
27	The Faridabad Central Co-operative Bank Ltd	2938	184		12		3134	58,59,200
28	The Fatehabad Central Co-operative Bank Ltd	16	241				257	4,88,100
29	The Gurgaon Central Co-operative Bank Ltd	19	28			3	50	1,07,000
30	The Hisar Central Co-operative Bank Ltd	661	102			2	765	14,52,650
31	The Jhajjar Central Co-operative Bank Ltd	13	6			5	24	46,450
32	The Jind Central Co-operative Bank Ltd	436	64			2	502	9,37,750
33	The Kaithal Central Co-operative Bank Ltd	139					139	2,39,550
34	The Karan Urban Co-Operative Bank Ltd.		1				1	1,800
35	The Karnal Central Co-operative Bank Ltd	1,056	61		128		1245	23,86,750
36	The Mahendergarh Central Co-operative Bank Ltd	66	25				91	1,87,000
37	The Panchkula	3	20		1	7	31	57,550

	Central Co-operative Bank Ltd							
38	The Panipat Central Co-operative Bank Ltd	357	54				411	7,64,200
39	The Panipat Urban Cooperative Bank Ltd.	426	24		319		769	13,15,000
40	The Rewari Central Co-operative Bank Ltd	22	19				41	74,400
41	The Rohtak Central Co-operative Bank Ltd	573	5			3	581	10,70,500
42	The Sirsa Central Co-operative Bank Ltd	1,282	84			3	1369	24,55,350
43	The Sonapat Central Co-operative Bank Ltd	609	49			1	659	12,65,400
44	The Yamunanagar Central Co-operative Bank Ltd	568					568	10,32,700
45	UCO Bank	2,138	596		309	1310	4353	80,14,150
46	Union Bank of India	4,123	1,305			24	5452	1,07,56,550
47	United Bank of India	1,084	233				1317	24,48,400
48	Vijaya Bank	18	16	6	4		44	78,000
49	VODAFONE	1	2			445	448	8,35,800
50	Yes Bank	8			190	2093	2291	46,23,850
	Grand Total	2,35,293	44,342	18,581	78,844	58,878	4,35,938	82,22,92,450

Point no. 4:- The reason for the rejection of 58,875 beneficiaries has been given as POtherB by the Bank/Post Office. In this context, the office has written that the format for uploading the MIS was given to the Bank/Post Office by the NIC, the details of which are as follows:-

Field Name	Data Type	Mandatory/ Optional	Description
Auth_Letter_No	Nvarchar(20)	Mandatory	Authorization Letter No. of letter issued by SJE
Auth_Letter_Date	Date (DD/MM/YYYY)	Mandatory	Authorization Letter Date
Ben_Unique_Id	int	Mandatory	Beneficiary ID
Ben_Acno	Varchar(20)	Mandatory	Beneficiary account no.
Trans_No	Varchar(11)	Mandatory	Transaction Number from the response file

Trans_Amt	int	Mandatory	Pension/ Arrear Amount credited in beneficiary account
Trans_Date	Date (DD/MM/YYYY)	Mandatory	Transaction Date from the response file
Resp_Code	char(1) 1,2,3,4,5,6	Mandatory	1. Successful 2. Dormant 3. closure 4. Frozen 5. Inactive 6. Other

Apart from this, the bank/post office has been asked to clarify the reason for delay vide office letter number 15478-15541/0AP/SJE/2023 dated 22.09.2023. From the year August 2020, the distribution of pension is being done through PFMS Portal (Public Financial Management System)

Sr No.	Response_Type
1	Success
2	A/C Closure
3	A/C Dormant
4	A/C Frozen
5	A/C does not exist
6	No Such Account
7	Account Holder Expired
8	Invalid account type (NRE/PPF/CC/Loan/FD)
9	Document Pending for Account Holder turning Major
10	Account closed
11	A/c Blocked or Frozen
12	Account Description Does not Tally
13	Participant not mapped to the product
14	Amount Exceeds limit set on Account by Bank for Debit/Credit per Transaction
15	Account reach maximum Credit Limit set on account by Bank
16	Account Holder Name Invalid
17	Unclaimed / DEAF accounts
18	Dormant Account
19	Deemed Success
20	Account Inoperative
21	KYC Document Pending
22	Account under Litigation

Point no. 5:- From the year 2015 to July 2020, the amount was paid through the Bank/Post Office and the Bank/Post Office was instructed to pay the amount to the beneficiaries as soon as possible, the Bank/Post Office paid the amount to the beneficiaries on time. But some banks have not paid the amount on time. From August 2020, the department is distributing the pension through PFMS Portal ¼Public Financial Management System½ and through PFMS, the pension amount is paid to the beneficiaries within 5 to 6 days and the information about the amount of the beneficiaries is provided by “Successful or Failure” through PFMS. The pension amount

is deposited 100 percent in the bank account linked to the PFMS of the department. Whose details are as follows: -

Month	Within 0 to 1 day	Within 1 to 2 days	Within 2 to 3 days	Within 3 to 4 days	Within 4 to 5 days	Within 5 to 6 days	Within 7 to 23 days	Within 24 to 35 days	Grand Total
Oct-23	86,596	197	20,86,429	4,01,646	4,34,584	74,975			30,84,427
Nov-23	22,39,582	8,30,027	10,348	20,562			1,202	1,000	31,02,721
Dec-23	0	1,41,454	13,11,525	16,64,203					31,17,182

It is revealed from the above table that the pension amount for December 2023 has been 100 percent distributed within 3 to 4 days.

Therefore, as soon as the bank will update the MIS on the department's portal from April 2017 to July 2020, the Accountant General (Audit), Haryana will be informed accordingly.

Apart from this, the draft of the MOU was prepared for paying the amount through Bank/Post Office from the year 2015 to July 2020, but the MOU has not been signed.

In this regard, the office writes that in the year 2015, after adopting the DBT system, the pension amount was paid directly into the accounts of the beneficiaries through banks and post offices. From April 2017 to July 2020, 10.36 cr transactions were issued through DBT. A total of 8.80 cr transactions have been successfully paid out of which 4.58 cr transactions were made on time and the remaining 4.22 cr transactions were not made on time. But according to the following table, out of 4.22 cr transactions of 4.15 cr took place within 5 to 15 days, which is 98.37 percent, the details of which are as follows:-

Year	Within 5 to 15 days	Within 16 to 35 days	Within 36 to 70 days	Within 71 to 100 days	Within 101-200 days	Within 201-400 days	Within 401-500 days	Grand Total
2017	1,06,04,145	2,96,603	5,418	5,973	2	46	2	1,09,12,189
2018	1,44,41,605	1,44,516	19			81,702		1,46,67,842
2019	1,23,08,429	98,921	459	30	1,536	373		1,24,09,748
2020	41,64,766	44,796	3,743	3,392				42,16,697
Grand Total	4,15,18,945	5,84,836	9,639	9,395	1,538	82,121	2	4,22,06,476

Time period	Transactions	percentage
Within 5 to 15 days	4,15,18,945	98.37%
Within 16 to 35 days	5,84,836	1.39%
Within 36 to 70 days	9,639	0.02%
Within 71 to 100 days	9,395	0.02%
Within 101 to 200 days	1,538	0.003%
Within 201 to 400 days	82,121	0.19%
Within 401 to 500days	2	0.000004%

According to the above table, for taking more than 50 days, instructions have been given to the banks under this office's letter number 15543-606/OAP/SJE/2023 dated 22.09.2023 to explain the reason for the delay.

From August 2020, the pension is being distributed by the department through PFMS Portal (Public Financial Management System) and the pension amount is paid to the beneficiaries through PFMS within about 3 to 4 days of the issue of authority letter and the pension amount is paid to the beneficiaries through PFMS. The information about "Successful or Failure" is also made available within about 3 to 4 days. The quarterly responses of the last 3 months (October, November, December) are as follows:-

Month	Within 0 to 1 day	Within 1 to 2 days	Within 2 to 3 days	Within 3 to 4 days	Within 4 to 5 days	Within 5 to 6 days	Within 7 to 23 days	Within 24 to 35 days	Grand Total
Oct-23	86,596	197	20,86,429	4,01,646	4,34,584	74,975			30,84,427
Nov-23	22,39,582	8,30,027	10,348	20,562			1,202	1,000	31,02,721
Dec-23	0	1,41,454	13,11,525	16,64,203					31,17,182

The Committee has observed that the delay in disbursement of benefit to the beneficiaries and also lack of timely reconciliation and non-enforcement of instructions for crediting the amount defeated the principal objective of DBT scheme. The Committee has, therefore, desired that responsibility of the officers/officials be fixed for non-compliance with the instructions and non-reconciliation and an updated reply be submitted to the Committee at the earliest for its further consideration.

[70] 2.3 Delay in passing intended benefits due to late enrolment of beneficiaries:

Article 41 of the Constitution of India directs the State to provide public assistance to its citizens in the case of unemployment, old age, sickness and disablement as well as in other cases of undeserved want, within the limit of the State's economic capacity and development. Social security, invalid and old age pensions figure as Items 23 and 24 of the 7th Schedule of the Constitution of India in the Concurrent List. It is in compliance of these guiding principles that the GoI introduced National Social Assistance Programme (NSAP) under the Ministry of Rural Development on Independence Day, 1995 as a fully funded Centrally Sponsored Scheme.

The NSAP at present includes five sub-schemes as its components which includes the following three: **(a)** Indira Gandhi National Old Age Pension Scheme (IGNOAPS) **(b)** Indira Gandhi National Widow Pension Scheme (IGNWPS) **(c)** Indira Gandhi National Disability Pension Scheme (IGNDPS).

Guidelines issued in respect of NSAP in October 2014 by the Ministry of Rural Development states that:

- (i) The States may ensure the deserving person's eligibility should be proactively identified by reaching out to their households. However, if an eligible person's name does not figure in the Below Poverty Line (BPL) list, he/she should not be left out from the eligible beneficiaries list.
- (ii) The assistance under the sub-schemes of NSAP is applicable for persons belonging to BPL category.
- (iii) The eligible age for IGNOAPS is 60 years.

(iv) Field level workers/officials should be entrusted with the task of identifying beneficiaries and getting the forms filled up. Also support should be provided to get the requisite certificates from the authorities concerned.

(v) For the identification of new beneficiaries of BPL, Gram Panchayats/ Municipalities should be given the central role. Elected heads and representatives should be sensitized on the criteria and processes of NSAP.

(vi) Also as per the directions of the Hon'ble Supreme Court of India in Writ Petition (Civil) number 196 of 2001, the deserving person's eligibility should be identified and included in the beneficiaries list.

(vii) While individuals can file applications, it is incumbent on the authorized officials to reach out to potential beneficiaries on an 'out today' approach and get the application forms filled up and provide assistance to get the relevant records. Field level workers / officials should be entrusted with the task of identifying beneficiaries and getting the forms filled up. Also support should be provided to get the requisite certificates from the authorities concerned.

Audit noticed that 78,567 (district wise details given in **Annexure-III**) BPL beneficiaries were registered in scheme management system after attaining age of 60 years. The range of delay in enrolment of these BPL beneficiaries was between one year to 20 years as shown below:

Table 2.2: Details of range of delay in enrolment of beneficiaries

Delay range in years(after 60 years)	Number of beneficiaries
0-5	61,987
6-10	12,969
11-20	3,288
Grand Total	78,244

In the Old Age Samman Allowance scheme, audit observed that 78,244 (out of which 75,214 are shown as normal in status as on date) BPL beneficiaries were registered with delays ranging between one year to 20 years, whereas these beneficiaries should have been proactively identified by the department when beneficiary attained the age of 60 as required under the guidelines. The beneficiaries should be identified by reaching out to their households by the department.

There were 22,206 BPL beneficiaries in six selected districts who were given benefit with delay as per results of data analysis. The findings of data analysis was cross checked with 541 cases (0-5 years : 426, 6-10 years: 91, 11-20 years: 21 cases, three cases for more than 20 years) in the six selected offices of DSWOs. The verification confirmed the results of data analysis in respect of all 541 cases. Besides, no household survey was done by any of the six DSWOs.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

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

According to the audit report, as per the instructions of 2014 by the National Social Assistance Programme, pension was to be distributed door-to-door under Indira Gandhi National Old Age Pension Scheme (IGNOAPS), Indira Gandhi National Widow

Pension Scheme (IGNWPS) and Indira Gandhi National Disability Pension Scheme (IGNDPS). In this regard, it is written that the Financial Commissioner and Principal Secretary, Social Justice and Empowerment Department's letter number 500-SW(4)-2011 dated 14.06.2011 and letter number 4912-32/OAP/SJE/2014, dated 20.03.2014 have been issued to Development and Panchayat Department, Haryana and Urban Local Bodies Department, Haryana and all the Deputy Commissioners for checking at Block Development and Panchayat Officer/Secretary/Municipality/Municipal Corporation whether the entries in the application forms are completely filled or not After investigation, the Block Development and Panchayat Officer/Secretary/Municipality/Municipal Corporation will forward the applicants form with his/her signature to the concerned District Social Welfare Officers for further action. As soon as application forms were received from them, pension was sanctioned after taking action as per rules. Due to which there has been delay in sanctioning pension in the cases shown by audit. Now the Parivar Pehchan Patra of all the citizens of Haryana has been issued by the Haryana Government. Now the Department has changed the procedure of self-application of the beneficiaries of Old Age Samman Allowance and Disability Pension and Data is received in Pro-Active mode from CRID Department. After that, the pension is released by the District Social Welfare Officers after visiting the house of the concerned beneficiary and taking consent. Under the National Social Assistance Program schemes, from April 2022 to January 2024, out of total 1,89,418 beneficiaries of Old Age Samman Allowance, 76,658 beneficiaries of BPL category and 1,136 beneficiaries of BPL Category of Divyang Pension, out of 1,531 have already been given from April 2022 to January 2024. A total of 77,794 BPL beneficiaries have been enrolled in the scheme by going door-to-door. Scheme wise details are as follows: -

District Wise Pro-Active BPL Beneficiaries from Apr 2022 to Jan 2024

Sr No.	District	Old Age Samman allowance		Divyang Pension	
		No. of Benef.	No. of BPL	No. of Benef.	No. of BPL
1	Ambala	8,349	3,509	65	53
2	Bhiwani	12,230	4,887	58	43
3	Charkhi-Dadri	3,476	1,548	27	19
4	Faridabad	3,292	1,120	49	34
5	Fatehabad	9,856	4,426	111	75
6	Gurugram	4,762	1,455	41	21
7	Hisar	17,050	6,943	119	84
8	Jhajjar	7,568	2,393	41	25
9	Jind	8,331	3,605	36	33
10	Kaithal	9,739	3,812	83	56
11	Karnal	9,167	4,095	75	64
12	Kurukshetra	5,731	2,665	44	33
13	Mahendergarh	7,716	2,738	74	52
14	Nuh	9,906	5,395	62	51
15	Palwal	8,197	3,310	62	44
16	Panchkula	2,008	740	23	16
17	Panipat	9,445	3,371	132	100
18	Rewari	8,028	2,574	54	38
19	Rohtak	9,346	3,203	80	60

20	Sirsa	14,442	7,222	171	138
21	Sonipat	9,738	3,695	49	41
22	Yamunanagar	11,041	3,952	75	56
	Total	1,89,418	76,658	1,531	1,136

The Committee has desired that appropriate standing instructions be framed/issued for the new beneficiaries enrolled through PPP are to be acted upon to avoid any delay in future under intimation of the Committee.

[71] 2.6 Transfer of Pension to the dead beneficiaries accounts:

As per rule 9 (ii) of 'Old Age Allowance Scheme 2005', Scheme Rules, 2005 applicable with effect from 29 November 2005 vide Haryana Government notification dated 20 September 2006, allowance shall cease to be payable on the death of a beneficiary and if the beneficiary dies before receiving allowance for a particular period, the same shall lapse.

Further, as per the Govt. notification No. 459-SW(4)-2011 dated 10 June 2011, in case there is no withdrawal from the bank account for a continuous period of 60 days, such bank account will be rendered "inoperative" for the purpose of this Scheme by the Bank with no further credit of benefits under this Scheme into it. Such "inoperative" bank accounts will be reported by the Bank to the Department. In case the beneficiary applies for re-operationalization of the bank account within the next 90 days with justifiable reason, the bank account may be re-operationalized with the permission of the Director. If not, the bank account will be rendered "dead" for the purpose of this Scheme and the benefits credited into the bank account after the last withdrawal would be remitted back by the Bank to the Department with accrued interest.

The department instructs disbursing banks/post offices in the monthly authority letter to credit the amount in beneficiaries' accounts on the same day of issue of authority letter and return the undisbursed amount to department along with its details. Department also stated that data of death cases was being fetched from Registrar General of India (RGI) portal and deceased beneficiaries were being identified by matching aadhaar number.

Analysis of data revealed the following:

2.6.1 Transfer of Pension to the dead beneficiaries account under different social security schemes

Pension amounting to ₹ 98.96 crore was transferred to 91,436 number of dead beneficiaries' account under selected schemes for period ranging from one month to 40 months as detailed below:

Table 2.3: Details of pension transferred to dead beneficiaries

Name of Scheme	Number of beneficiaries	Total amount transferred (₹ in crore)
Old Age Samman Allowance	74,893	81.29
Pension to Widow and Destitute Women	12,990	13.97
Haryana Divyang Person Pension Scheme	3,553	3.70
Total	91,436	98.96

Data analysis revealed that there were 25,861 beneficiaries in the six selected districts where pension was transferred in the accounts after their demise. This was cross-verified with 569 selected cases at the six selected offices of DSWOs. The validation exercise confirmed the results of data analysis. In 50 cases (seven Kaithal, six Panchkula and 37 in Yamunanagar) an amount of Rs. 9.04 lakh was recovered. In the remaining 519 cases, the concerned DSWOs have taken up the issue with the concerned banks and requested for transfer of the pension amount back to the department's account as confirmed by DSWOs in their response.

Disbursement of pension to beneficiaries already identified as deceased indicated that neither suitable controls/checks were put in the system to restrict these transactions nor the payments were monitored by the appropriate authorities. Department is also not using any Business Intelligence or reports to monitor the gaps identified by audit during data analysis.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

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

You are hereby kindly informed with reference to Audit Para No 2.6 & 2.6.1 that this Department had already issued instructions to all District Social Welfare Officers as well as Nodal Officers of all the Banks/Post Offices regarding uploading the status of deceased beneficiaries on the portal. It was made mandatory for the beneficiaries of various social security pensions to have Aadhar vide this department's notification No 796-SW (4)-2017 dated 04.08.2017. In addition to that data of deceased beneficiaries is also taken from RGI (Registrar General of India), who were declared dead after matching with Aadhar. But, due to wrong Aadhar number in RGI too, provision was made to the District Social Welfare Officer to make died to normal on approval from the headquarters level. Data of the deceased is received only when the death is registered by the family member of the beneficiaries. Hence, 41 beneficiaries were declared dead wrongly and 91391 beneficiaries found dead. The reason for delay in distribution of pension to these beneficiaries was delay registration of death in RGI. Details of the deceased beneficiaries whose accounts have wrongly credited with pension amount are as follows:-

Total amount (98,87,04,600 crore)								
	Old Age Samman Allowance		Widow Pension		Disability Pension		Total dead benef.	Total Amount (Rs. In Crore)
District	Total dead beneficiaries	Total Amount (In Crore)	Total dead benef.	Total Amount (In Crore)	Total dead benef.	Total Amount (In Crore)		
AMBALA	4159	58046900	694	8849450	226	2628450	5079	69524800
BHIWANI	3423	41726050	568	6952600	173	2204250	4164	50882900
CHARKHI DADRI	1541	16115000	212	2276350	87	821850	1840	19213200
FARIDABAD	2112	17814750	548	4992650	89	888250	2749	23695650
FATEHABAD	3391	37704950	579	6826800	204	2475000	4174	47006750
GURUGRAM	1934	19902500	324	3091500	85	831650	2343	23825650
HISAR	5279	52902550	936	9384800	272	2445100	6487	64732450
JHAJJAR	3044	30944100	406	3776000	188	1629300	3638	36349400

JIND	6013	54873250	899	7691450	253	2119550	7165	64684250
KAITHAL	3438	44489000	638	7939950	151	1804700	4227	54233650
KARNAL	5064	55424050	1080	11936100	257	2968950	6401	70329100
KURUKSHETRA	2995	35851950	602	6771350	186	2190650	3783	44813950
MAHINDERGARH	2713	27766150	329	3405200	105	1074700	3147	32246050
MEWAT	1488	15421900	194	1708050	43	463650	1725	17593600
PALWAL	3485	31124550	563	5369000	93	776200	4141	37269750
PANCHKULA	1112	14233750	212	2855050	50	634050	1374	17722850
PANIPAT	3290	31001250	613	5753900	129	1014750	4032	37769900
REWARI	2664	27285400	377	3839400	101	913100	3142	32037900
ROHTAK	3269	29017650	581	5233750	165	1453050	4015	35704450
SIRSA	5891	75511550	1005	12590100	278	3475200	7174	91576850
SONIPAT	4614	47987750	772	7574050	217	2123350	5603	57685150
YAMUNANAGAR	3942	47072150	849	10708100	197	2026100	4988	59806350
Grand Total	74861	812217150	12981	139525600	3549	36961850	91391	988704600

According to the audit para, meetings are being held with the concerned banks regarding recovery of the pension amount credited wrongly into deceased beneficiary's accounts and correspondence is also being made with the concerned District Social Welfare Officers to ensure recovery of the same. Reports are expected from banks and District Social Welfare Officers shortly.

- Government had already issued directions to all District Social Welfare Officers vide letter no. 569/S.K.(4)/2016 dated 02.06.2016 that if any beneficiary does not withdraw his/her pension once in three months through biometric/physical (debit voucher) then the pension amount will be returned to this department by the concerned bank/post office/other pension disbursing agency and no further pension will be credited into the individual's account in future.
- Every effort is being made to ensure that amount is not transferred into the account of the deceased beneficiary and the list of deceased beneficiaries is obtained from various sources. Out of which the data of deceased beneficiaries is regularly collected and matched with the database of the department on a monthly basis.
- In future, the department will put an agenda point related to this audit para in the SLBC meeting. Apart from this, the list has been sent to all the District Social Welfare Officers and as soon as the report is received, the audit branch will be informed accordingly.

Presently the pension is being distributed through the Public Financial Management System (PFMS). Before pension distribution, the deceased are identified through the RGI portal and the verified data is sent to the Department through Citizen Resources (CRID) to identify new beneficiaries. Thereafter, after taking consent from the eligible beneficiaries on the spot, the pension is distributed by the District Social Welfare Officers/employees. Presently, after the approval of pension of new beneficiaries, the pension is being sent to the beneficiary's bank account after confirmation from the beneficiary's bank account PFMS and the pension is being distributed within about 5 to 6 days. If any beneficiary's bank account is found to be

incorrect, then the amount is not sent to the beneficiary's account through PFMS and the amount comes back to the department's account itself. The same is used by the department during the next month's pension distribution.

The Committee has desired that the data be reconciled with the data of the Registrar General of India on monthly basis; a communication be sent to the Banks for obtaining life certificates from the beneficiaries and recovery be expedited in a time bound manner under intimation of the Committee.

[72] 2.6.2 Payment to beneficiaries enrolled after their death:

During scrutiny, it was observed that 1,092 beneficiaries were enrolled under selected schemes after their death.

The pension of ₹ 23.27 lakh was transferred to 241 beneficiaries (out of 1,092 beneficiaries as seen from the data furnished) whose enrolment as beneficiary was done after their death under the selected schemes.

It is pertinent to mention that the status of these beneficiaries is also shown as 'dead' in database even as on date (July 2020). This indicated inadequate monitoring and system controls.

In six selected districts, there were 78 beneficiaries enrolled after their death (asper results of data analysis) where pension was transferred to the accounts. This was validated in seven selected cases at the six selected offices of DSWOs. In three cases (one case in Kaithal and two in Yamunanagar) an amount of ₹ 0.21 lakh has been recovered. In the remaining four cases, the concerned DSWOs have stated to have taken up the issue with the concerned banks and requested for transfer of the pension amount back to the department's account.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

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

The application forms are being filled online by various social security pension beneficiaries through CSC/Atal Seva Kendra and the application form is received after matching with the original documents of the applicant at the concerned block/city council/municipality level. Its certificate is also given on the application form by the employee related to each section. Pension can be paid after death only if the beneficiary dies after submitting the application form. The applications of 1092 beneficiaries were approved by the District Social Welfare Officers, but after approval, as soon as the information about the death of the beneficiaries received from RGI and banks, on the basis of which pension of 851 beneficiaries were stopped but as per the following details, 241 beneficiaries were paid the pension amount due to delay in receipt of information about their death :-

Sr No	Name of District	No of Died Benefeciries
1	Ambala	11
2	Bhiwani	8
3	Jhajjer	9

4	Rohtak	6
5	Panipat	6
6	Sonepat	13
7	Gurugram	7
8	Faridabad	19
9	Hisar	20
10	Fatihabad	15
11	Sirsa	8
12	Kaithal	12
13	Kurukshetra	7
14	Yamunanagar	30
15	Karnal	14
16	Panchkula	4
17	Rewari	4
18	Ch. Dadari	7
19	Mewat	3
20	Mahendergarh	7
21	Jind	24
22	Palwal	7

Out of the 241 beneficiaries mentioned above, 3 beneficiaries have been found whose pension of Rs 9400/- has not been transferred into their bank accounts and in one case an amount of Rs 4500/- has been recovered. Recovery of Rs 23.13 lakh is outstanding from the remaining 237 beneficiaries. If a beneficiary dies after submitting the application form online, then on the complaint of the beneficiary's family or someone else, the pension amount is stopped immediately. Apart from this, data of deceased beneficiaries are being collected regularly from RGI and matched with the database of this department on monthly basis. Instructions related to pension distribution have been issued to the nodal officers of bank/post offices that the pension amount should not be transferred to the accounts of deceased beneficiaries and whatever amount is lying in the account of the deceased pensioner should be returned to the department. If the dependent of the deceased beneficiary has withdrawn the amount after the death of the beneficiary, then the amount should be recovered from him/her as per the instruction issued vide this office's letter number 16517-538/OAP/SJE/2023 dated 22.09.2023 and letter no. 17986-18106 dt 07 Oct 2023. Instructions to District Social Welfare Officers have also been issued vide letter no. 954-975 dated 18.01.2024 to immediately to make ensure the recovery from the banks and inform to this headquarters.

The Committee has desired that the recovery be expedited in a time bound manner and action taken report to be submitted at the earliest for further consideration of the Committee.

[73] 2.6.3 Transfer of Social Security Pension to the dead beneficiaries treated as normal pension account

Pension amounting to ₹ 2.34 crore was transferred to 618 beneficiaries' account under three schemes after their death till date (July 2020) as detailed below:

Table 2.4: Details of pension transferred to beneficiaries after death under three schemes

Pension Type	Number of Beneficiaries	Pension Amount transferred(in ₹)
Old Age Samman Allowance	419	1,63,59,650
Widow Pension	159	56,37,600
Disability Pension	40	14,39,650
Total	618	2,34,36,900

Further, the above accounts were shown as normal beneficiaries i.e. eligible beneficiaries for pension disbursement even as on date (July 2020).

As per results of data analysis, there were 188 beneficiaries in six selected districts in which pension was transferred to dead beneficiaries treated as normal. This was further validated through cross verification of 10 cases in six selected offices of DSWOs. Out of the 10 cases, in one case (Karnal district) an amount of ₹ 0.34 lakh was recovered and, in another case, DSWO (Panchkula) stated that verification of beneficiary is under process. In the remaining 8 cases, DSWOs of Ambala, Kurukshetra, Kaithal, and Yamunanagar stated that deficiency occurred during the aadhaar validation process due to linking of wrong aadhaar numbers and thus these beneficiaries were declared as dead. However, after physically appearing of these beneficiaries previously declared dead and production of their aadhaar card, pension of these beneficiaries was re-started.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

The reply indicates that procedure prescribed by Unique Identification Authority of India (UIDAI) for seeding of Aadhaar was not followed. As Aadhaar seeding is supposed to be error-free, keying in of wrong Aadhaar numbers at the time of enrolment/migration of legacy data and rectification after their physically appearing casts doubts on the integrity of data as well as the process adopted. Department needs to investigate and fix responsibility.

During exit conference, Department of SJE stated that this problem is being faced in the case of legacy data. However, while processing new data department is ensuring this would not happen. Data on RGI portal is not available on real time basis. However, the department comes to know the detail of dead beneficiaries after lapse of three to four months. In this period pension continues to be released to these dead beneficiaries.

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

With reference to Audit Para 2.6.3, you are kindly informed that details of 618 deceased beneficiaries were checked on the pension portal and out of which 591 beneficiaries were found normal, whose details are as follows: -

District	Total Benef.	Normal status
AMBALA	56	50
BHIWANI	20	19
CHARKHI DADRI	7	6

FARIDABAD	11	11
FATEHABAD	13	13
GURUGRAM	5	5
HISAR	90	87
JHAJJAR	17	17
JIND	20	20
KAITHAL	42	40
KARNAL	19	18
KURUKSHETRA	36	34
MAHINDERGARH	19	18
MEWAT	1	1
PALWAL	18	18
PANCHKULA	3	3
PANIPAT	42	40
REWARI	10	10
ROHTAK	44	43
SIRSA	44	41
SONIPAT	85	82
YAMUNANAGAR	16	15
Grand Total	618	591

In this regard, list of 618 beneficiaries were sent to the District Social Welfare Officers for confirmation, out of which four District Social Welfare Officers have submitted their comment as per the following:

Names of districts	Names of beneficiaries	Comment from District Social Welfare Officer
Faridabad	11	According to District Social Welfare Officer, Faridabad's letter number 1280 dated 16.11.2023, the beneficiaries shown in District Faridabad have erroneously been shown as deceased by the office as well as by the RGI, but, in veracity, these beneficiaries are alive.
Hisar	90	According to District Social Welfare Officer, Hisar letter number 2658 dated 03.01.2023, after investigation by all the block in-charges, it was found that the beneficiaries shown as deceased are actually alive and these were shown dead erroneously by the office as well as by the RGI.
Jhajjar	17	As per District Social Welfare Officer, Jhajjar letter number 145 dated 18.01.2024, name of 17 deceased persons were sent for verification. After verifying the office records, it was found that all the beneficiaries which were shown deceased have submitted their application forms in person and after that their pension was reinstated. No wrong pension of the above 17 beneficiaries were reinstated.
Rohtak	44	According to the letter number 2476 dated 17.11.2023 of District Social Welfare Officer, Rohtak, after investigation by all the block in-charges, it was found that the beneficiaries have erroneously been shown as deceased by the office as well as by the RGI whereas these are alive.

According to the audit para, Rs. 2,34,36,900/- was transferred to 618 beneficiaries which were made normal from the deceased data. As per the information provided by District Social Welfare Officers, Faridabad, Hisar, Jhajjar and Rohtak, 162

beneficiaries were shown dead but who are actually alive. Rest is being confirmed from the District Social Welfare Officer. As soon as the report is received, the information will be sent to the Accountant General, Audit.

After hearing the Departmental representatives, the Committee has desired that a fresh reply with latest status be submitted at the earliest for further consideration of the Committee.

[74] 2.9 Pension disbursed to multiple beneficiaries on same Aadhaar Number:

As per Haryana Government Notifications No.203-SW(4)-2011 dated 19 April 2011 and 878-SW(4)-201 dated 5 September 2017, a person can avail the benefit of at most one pension/allowance, even if eligible under more than one social security schemes listed below:

- (i) Old Age Samman Allowance Scheme.
- (ii) The Haryana Pension to Widows and Destitute Women Scheme.
- (iii) The Haryana Divyang Pension Scheme.
- (iv) Dwarf Allowance Scheme.
- (v) Eunuch Allowance Scheme.
- (vi) Financial Assistance to Kashmiri Migrant Families.

Further, as per Haryana Government Notification No. 459-SW (4)-2011 dated 10 June 2011, if a person is detected to have more than one bank account under the Electronic Benefits Transfer (EBT) Scheme, all his bank accounts would be terminated. He would become ineligible to receive benefits under any Social Security Scheme of the State in future. Any benefits received under the Scheme by suppressing true information or making wrong claim would be recovered as arrears of land revenue with 12 *per cent* interest per annum.

Audit noticed that pension of ₹ 16.17 crore was transferred to 25,134 beneficiaries' with 12,314 Aadhaar IDs between April and October 2017 under Old Age Samman Allowance, Haryana Pension to Widows and Destitute Women and Haryana Divyang Pension schemes. In this regard, Audit observed that Pension of ₹ 9.32¹⁶ crore was disbursed to 14,641 beneficiaries (out of 25,134) though the status being updated as non-existing, cancelled, died, duplicate, untraceable, ineligible, etc. between the period from April to October 2017 and subsequently stopped after October 2017. The following significant issues were observed in the disbursement of Rs. 9.32 crore made:

(A) Pension was disbursed to two or more beneficiaries under same or different schemes with *same* Aadhaar ID and different beneficiary pension IDs (**Annexure-IV**).

(B) Department disbursed pension to 56 beneficiaries under above mentioned three schemes without¹⁷ any Aadhaar.

(C) 6,593 beneficiary pension IDs were generated using 3,265 Aadhaar IDs (out of 12,314 Aadhaar IDs) and amount of ₹ 3.94 crore transferred to these beneficiaries. Out of these 6,593 beneficiary pension IDs, status of 3,328 pension IDs were updated as dead and remaining 3,265 beneficiary pension IDs were still getting pension. This resulted into disbursement of unauthorised pension of ₹ 1.96 crore to 3,328 beneficiaries whose status was declared as dead in database.

(D) Pension amounting to ₹ 1.98 crore (during April to October 2017) was transferred to 3,052 beneficiaries pension IDs which were generated using 1,524 Aadhaar IDs. In these cases, beneficiary name and father's name were same for two or more beneficiaries with same Aadhaar. The risk of single beneficiary getting multiple benefits could not be ruled out in Audit.

(E) Pension of ₹ 4.51 lakh was transferred to 68 beneficiaries pension IDs (pension IDs were generated using 34 Aadhaar IDs) where Aadhaar and bank account number were same for two different beneficiary pension IDs.

Department may consider having a Business Intelligence report highlighting such discrepancies and also develop IT controls to rule out these inconsistencies.

After October 2017, one or more accounts having same Aadhaar ID was closed by stating status as dead and status of other account as normal i.e. pension being disbursed till date. This implies that Aadhaar has not been used for uniqueness of beneficiary identity, controls do not exist to inhibit duplicity in IDs and verification process was compromised.

It was observed during data analysis, that there were 6,501 cases (beneficiaries) in six selected districts in which pension was disbursed to multiple beneficiaries with same Aadhaar. This was cross checked with 330 cases at the six selected offices of DSWOs. All DSWOs stated that action in these cases would be taken after verification.

In view of the observations above, it could be seen that the input controls were weak resulting in incomplete, unauthorized/irrelevant and duplicate data entries in the pension database. Further, due to lack of documentation, the systemic controls envisaged by department were not available. Besides, deficiencies/discrepancies noted during audit showed that systematic controls were mostly absent.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

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

Since 2015, pensions were being distributed under various social security schemes by bank and post offices and Aadhar was not made mandatory by the department for various social security pension beneficiaries. When the DBT system was adopted in the year 2015, the same Aadhar was linked to more than one beneficiary by the office of the District Social Welfare Officer due to Aadhar card not being mandatory. But by the department's notification 796-SW (4)-2017 dated 04.08.2017, it was made mandatory for the beneficiaries of various social security pensions to have Aadhar, after that when investigation was done at the district level, the wrong Aadhaar number entered was rectified.

After October 2017, the same Aadhar number and bank account number are verified before the amount is paid to all the beneficiaries. If still the pension amount has been transferred to the accounts of some beneficiaries and that amount is still in the account, then for that the department's letter no. 16561-582 dated 22.09.2023, letter no. 17964-986 dated 07.10.2023. According to letter no. 998-1019 dated 18.01.2024, instructions have been given to the District Social Welfare Officers that the amount will be recovered from such beneficiaries. After the department receives the data from CRID

department through Pro Active from July 7, 2022, the data received by the IT branch is checked with the available Aadhaar and bank account to verify whether the beneficiary is already receiving pension benefits.

The Committee has viewed it very serious that pension has been disbursed to multiple beneficiaries on the same Aadhaar Number. The Committee has, therefore, desired that same may be got verified and responsibility of the officers/officials be fixed under intimation of the Committee.

[75] 2.10 Undue benefit by providing benefits simultaneously under two schemes:

As per Haryana Government notification No.878-SW(4)-201dated05 September 2017 (in reference to Notification No.203-SW(4)-2011 dated 19April 2011), the beneficiaries of Old Age Samman Allowance Scheme cannot avail the benefit of Ladli Social Security Allowance Scheme simultaneously, as the benefit of Ladli Social Security Allowance Scheme is applicable up to the age of 60 years and that of Old Age Samman Allowance Scheme after 60 years.

Analysis of data of beneficiaries revealed that pension of ₹ 42.81 lakh was transferred to 298 beneficiaries under Old Age Samman Allowance and Ladli Social Security Allowance schemes simultaneously. This resulted in unjustified payment of ₹ 21.41 lakh to 298 beneficiaries.

Audit also observed that for this purpose, new beneficiary IDs were assigned for other scheme by modifying beneficiary's account number, name or father'sname but the Aadhaar number remained same.

In the selected districts, data analysis revealed that pension was transferred simultaneously under two schemes to 179 beneficiaries. This was cross-verified in nine²⁰ test checked cases at the six selected offices of DSWOs. The verification confirmed the results of data analysis. In one case in Kaithal district an amount of ₹ 0.52 lakh has been recovered. In the remaining 8 cases, DSWOs Ambala, Karnal, Kurukshetra and Yamunanagar intimated that recovery notices have been issued.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

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

The list provided by the audit in which the beneficiaries are getting double benefit of Ladli and Old Age Samman Pension has been closed after investigation. Aadhar was not made mandatory by the department for various social security pension scheme but vide department's notification 796-SW(4)-2017 On 04.08.2017, it was made mandatory for the beneficiaries of various social security pensions to have Aadhar. Hence, after the year 2017, the same pension is being distributed to all the beneficiaries on one Aadhar number and if any amount is received by the beneficiaries in double by hiding the facts, then this department has issued instructions to all district social welfare officers to recover the double pension vide department's letter number 16583-16604/OAP/SJE/2023 dated 22.09.2023, number 17919-941 dated 07.10.2023 and number 932-953 dated 18.01.2024. District wise information is attached:

District name	Ladli Social Security Allowance	Old Age Samman Allowance
AMBALA	16	15
BHIWANI	45	46
CHARKHI DADRI	30	30
FARIDABAD	6	6
FATEHABAD	3	3
GURUGRAM	3	3
HISAR	17	16
JHAJJAR	11	13
JIND	8	8
KAITHAL	10	11
KARNAL	14	15
KURUKSHETRA	22	21
MAHINDERGARH	13	13
MEWAT	2	2
PALWAL	7	7
PANIPAT	16	15
REWARI	6	6
ROHTAK	17	16
SIRSA	12	12
SONIPAT	13	14
YAMUNANAGAR	27	28
Grand Total	298	300

Note: - Out of the above mentioned, the recovery has been made in 4 cases amounting to Rs. 1.97 lakh and more efforts are being made to recover the amount of Rs. 20.44 lakh from the remaining 294 cases.

After hearing the departmental representatives, the Committee has desired that recovery be expedited in a time bound manner under intimation of the Committee.

[76] 2.11 Transfer of beneficiaries Pension to other persons' bank accounts under social security schemes:

Rule 87 of the General Financial Rules, 2017 stipulates that transfer of benefits should be done directly to beneficiaries under various Government Schemes and Programmes using ICT. Necessary process re-engineering to minimise intermediary levels and to reduce delay in payments to intended beneficiaries with the objective of minimising pilferage and duplication should be done for all Government Schemes and Programmes.

Analysis of beneficiary data revealed that pension of ₹ 54.54 crore for 9,305 beneficiaries (during April 2017 to July 2020) was transferred to bank account with different names in Old Age Samman Allowance and Widow and Destitute Pension as detailed below:

Table 2.5: Details of pension transferred to other persons' bank accounts

Pension	No. of Beneficiaries	Amount transferred during April 2017 to July 2020 (in ₹)
Old Age Samman Allowance	6,317	37,00,10,000
Widow and Destitute pension	2,988	17,53,81,400
Total	9,305	54,53,91,400

It is pertinent to mention that mobile number, bank account number and Aadhaar number have also not been linked to the correct beneficiaries.

This involves risk of embezzlement, and Department should investigate such cases and fix responsibility of the concerned officials.

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

In the year 2015, pension was being disbursed under various social security schemes by bank/post offices and the bank accounts of the beneficiaries were uploaded and updated only by the nodal officers of the concerned bank/post office. Instructions have been given to all the District Social Welfare Officers vide letter number 17906-928/OAP/SJE/2023 dated 07.10.2023 to check the list provided by the Accounts Branch., Presently, the verified data of Old Age Samman Allowance & Disability Pension is received/ taken from the CRID/ HPPA since April 2022 & April 2023 respectively by active mode in which list of beneficiaries is sent to the department by CRID/ HPPA after verifying the bank account. If any information is received from the District Social Welfare Officers regarding pension distribution by any person into another person's bank account, then recovery proceedings will be implemented as per rules.

The Committee has recommended that a fresh reply with latest status be submitted to the Committee for its further consideration till then the para is kept pending.

[77] 2.12 Payment to ineligible beneficiaries:

As per notification No. 458A-SW (4)-2011 dated 10 June 2011, a person is eligible for the grant of Old Age Samman Allowance, if, (i) the person is of age 60 years or more; and (ii) the person is domiciled and resident of Haryana State.

Also, as per Haryana Government, Social Justice and Empowerment Department notification No. 459-SW (4)-2011 dated 10 June 2011, any benefits received under the Scheme by suppressing true information or making wrong claim would be recovered as arrears of land revenue with 12 *per cent* interest per annum.

Analysis of data revealed that 1,860 beneficiaries were enrolled under Old Age samman Allowance scheme before attaining the eligibility age of 60 years and total pension amounting to ₹ 94.25 lakh was transferred to these beneficiaries.

This shows that desirable input controls at the time of enrolment i.e. validation and verification of the beneficiaries was inadequate and ineligible beneficiaries were getting enrolled.

Validation of 500 cases at the six selected district offices of DSWOs was done. The validation confirmed the results of data analysis. In respect to 58 cases of Karnal district,

recovery process was initiated and ₹ 1.51 lakh in 22 cases recovered. In the remaining 442 cases, DSWOs Ambala, Kurukshetra, Kaithal, Panchkula and Yamunanagar stated that action would be taken after verification.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

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

In this regard, the office statement is that the list of 1860 ineligible beneficiaries shown in the audit objection is not available with the department, regarding which the list was sought from the Accountant General, Haryana vide letter number 19872 dated 31.10.2023, but no list has been received from the Accountant General, Haryana yet. After receiving the list, if the beneficiaries are found ineligible after investigation, then further action will be taken for recovery.

After hearing the departmental representatives, the Committee has desired that the office of PAG (Audit), Haryana to provide the list of ineligible beneficiaries to the Social Justice and Empowerment Department and recovery be expedited under intimation of the Committee.

[78] 2.13 Disbursement of social security pension to retired Government employees and Family pensioner:

As per notification No. 458A-SW(4)-2011 dated 10 June 2011 and No. 308-SW(4)-2012 dated 22 March 2012, a person is not eligible for the grant of Old Age Samman Allowance, in case, the person is receiving pension from any Government or Local/Statutory Body or any organization substantially financed by any Government or Local/Statutory Body.

Also, a woman otherwise eligible for Haryana pension to widows and Destitute Women Scheme is ineligible in case she is employed by any Government or by any Local/Statutory Body or any organization substantially financed by any Government or Local/Statutory Body or who is drawing pensioner family pension therefrom as per notification No. 458B-SW(4)-2011 dated 10 June 2011.

It is pertinent to mention here that in the case of Haryana Divyang Pension Scheme, the eligibility criteria was for income to be less than minimum wages of unskilled labour.

Analysis of data of beneficiaries and data of pensioners (up to December 2018) from e-pension module of Integrated Financial Management System (IFMS) gathered from Office of the Director General, Treasuries and Accounts, Haryana and Centralized Pension Processing Cell (CPCC) SBI, Panchkula for the period April 2017 to July 2020 revealed that 1,475 beneficiaries enrolled under these three selected schemes viz. Old Age Samman Allowance scheme, Haryana Pension to Widows and Destitute Women Scheme and Haryana Divyang Pension scheme were retired employees of Government of Haryana or were family pensioners. Disbursement of social security pensions to these beneficiaries was violation of above-mentioned government instructions.

Further, it was observed that ₹ 8.60 crore was disbursed to these unauthorised persons, which was recoverable with interest.

Audit is of the opinion that if similar type of data from other agencies and

department i.e. Central Government, Government Company, Boards, autonomous bodies, etc. were to be subjected to Business Intelligence, the numbers are likely to be higher.

Data analysis revealed that there were 485 cases in six selected districts in which pension was transferred to retired government employees and family pensioners. This was validated in 26 selected cases at the six selected offices of DSWOs. The validation confirmed the results of data analysis. In five cases of Kaithal district an amount of ₹ 6.11 lakh had been recovered (One case from selected sample and four in other cases). In the remaining 25 cases, DSWOs Ambala, Kurukshetra, Karnal, Kaithal, Panchkula and Yamunanagar intimated that after verification, pension has been stopped and recovery notices have been issued.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

During exit conference, the department accepted the issue and stated that recovery would be made as well as demonstrative action would be considered.

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

With reference to point no. 2.13, the office statement is that the list of 1475 beneficiaries has not been received from the Accountant General's office, for which a request was made to provide the said list to the Accountant General vide letter no. 19872 dated 31.10.2023. After receiving/ getting the list, action related to recovery will be taken through the District Social Welfare Officers.

Apart from this, after the launch of Mera Parivar Pehchan Patra in the year 2021, the data of government employees, whose pension was temporarily stopped, was taken and as per the department's letter no. 16649-671/OAP/SJE/2023 dated 22.09.2023, letter no. 16649-670 dated 07.10.2023 and letter no. 1042-1063 dated 18.01.2024, instructions have been given to the District Social Welfare Officers that if any government employee has taken double benefit by giving false affidavit and any payment has been made to the beneficiaries, then make recovery and send action taken report to the Headquarter. (District wise information is as follows)

Sr No	District	Government Pensioner found in PPP
1	AMBALA	74
2	BHIWANI	43
3	CHARKHI DADRI	32
4	FARIDABAD	40
5	FATEHABAD	33
6	GURUGRAM	47
7	HISAR	70
8	JHAJJAR	62
9	JIND	64
10	KAITHAL	40
11	KARNAL	106
12	KURUKSHETRA	64
13	MAHINDERGARH	46
14	MEWAT	24
15	PALWAL	51

16	PANCHKULA	6
17	PANIPAT	53
18	REWARI	26
19	ROHTAK	97
20	SIRSA	26
21	SONIPAT	125
22	YAMUNANAGAR	71
	Total	1200

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

[79] 2.14 Disbursement of social security pension to untraceable beneficiaries:

is no withdrawal from the bank account for a continuous period of 60 days, such bank account will be rendered “inoperative” for the purpose of this Scheme by the Bank with no further credit of benefits under this Scheme into it. Such “inoperative” bank accounts will be reported by the Bank to the Department. In case the beneficiary applies for re-operationalization of the bank account within the next 90 days with justifiable reason, the bank account may be re-operationalized with the permission of the Director. If not, the bank account will be rendered “dead” for the purpose of this Scheme and the benefits credited into the bank account after the last withdrawal would be remitted back to the Department with accrued interest by the Bank.

It was seen that pension amounting to ₹ 64.13 crore was transferred to 38,060 beneficiaries under three schemes viz. Old Age Samman Allowance, Pension to Widow, Destitute Women and Haryana Divyang Person Pension though the status was updated to ‘untraceable’ by the banks and these beneficiaries had not withdrawn the pension amount from their bank accounts even after continuous 90 days of the payment. Further, this amount pertains to only 18 pension disbursing banks/post offices (out of 63 pension disbursing banks/post offices). Audit noticed that remaining 45 pension disbursing banks/post offices did not carry out any activity related to identification and declaring any beneficiary as ‘untraceable’. Further, the activity relating to declaring any beneficiary as ‘untraceable’ by pension disbursing banks/post offices was also not being done regularly.

In 18 pension disbursing banks/post offices, ICICI bank and United Bank of India took action only once i.e. in January 2020. There was also delay in declaring an account ‘inoperative’ which ranged from 124 to 7,389 days.

As per authority letter, details of undisbursed amount were to be submitted by disbursing banks/post offices every month. However, no such exercise was done and Department had also not signed any Memorandum of Undertaking or Memorandum of Understanding (MoU) with these disbursing banks/post offices to ensure compliance.

Reply from Social Justice and Empowerment Department was awaited (December 2021).

During exit conference, the department stated that ₹ 228 crore have been recovered from banks. However, the details of beneficiaries from whom the amount has been recovered was not mentioned.

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

In relation to this audit paragraph, the office statement is that by letter number 569-SW4)-2016, instructions were issued by the government to all the district social welfare officers on 02.06.2016 that all the beneficiaries who are eligible should withdraw their pension within three months. If a person does not withdraw the amount from the bank, his pension be stopped with immediate effect and the amount be returned to the department, the pension amount should not be transferred to the account of such beneficiaries. Instructions for recovery of this amount are given to various distributing agencies from time to time. After the list provided by the Audit in which such accounts were not made inactive, instructions were given to the distributing agencies vide letter no. 16671-734/OAP/SJE/2023 dated 22-09-2023 to close such accounts.

In this regard, a MOU will be signed with the banks in future and an agenda point related to this audit para will also be placed by the department in the SLBC meeting. Apart from this, the list has been sent to all the district social welfare officers. As soon as the report is received, the audit branch will be informed accordingly.

Presently, the pension is being disbursed through the Public Financial Management System (PFMS). Before pension disbursement, the deceased are identified through the RGI portal and the verified data for the identification of new beneficiaries is sent to the Department by Citizen Resources (CRID). Thereafter, after taking consent from the eligible beneficiaries on the spot by the District Social Welfare Officers/employees, the pension is approved. Presently, after the approval of pension of new beneficiaries, the pension is being sent to the beneficiary's bank account after confirmation/ validation of the beneficiary's bank account by PFMS and the pension is being disbursed within 5-6 days. And if any beneficiary's bank account is found incorrect, then the pension is not sent to the beneficiary's account through PFMS, the amount is received back in department's account itself which is used by the department during the next month's pension disbursement.

After hearing the departmental representatives, the Committee has observed that it is not understandable as to why the Memorandum of Understanding (MOU) has not been signed and who is responsible for this and therefore, desired that an updated reply be submitted at the earliest for consideration of the Committee.

[80] 2.15.2 Incorrect age in legacy data :

The selected three schemes are Centrally Sponsored Schemes and the expenditure incurred on these schemes by the State is reimbursed from the Central Government. The Central Government reimburses this expenditure in biannual instalments (twice an year). The eligibility criteria and the scale of assistance under the sub-schemes of NSAP are as follows: -

- Indira Gandhi National Old Age Pension Scheme (IGNOAPS): The eligible age for IGNOAPS is 60 years. The pension is Rs. 200 p.m. for persons between 60 years and 79 years. For persons who are 80 years and above the pension is Rs. 500 per month.
- Indira Gandhi National Widow Pension Scheme (IGNWPS): The eligible age is 40 years and the pension is Rs. 300 per month. After attaining the age of 80 years, the beneficiary would get Rs. 500 per month.

- Indira Gandhi National Disability Pension Scheme (IGNDPS): The eligible age for the pensioner is 18 years and above and the disability level has to be 80 *per cent*. The amount is Rs. 300 per month and after attaining the age of 80 years, the beneficiary will get Rs. 500 per month. Dwarfs would also be an eligible category for this pension.

In addition to the Central Government share, the State Government deliver the benefit to the beneficiary by providing its share. As the State Government is not aware about the age of its beneficiary, then the demand for reimbursement of the amount from Centre Government would also be defective which is loss to the State Government.

A person is eligible for the grant of Old Age Samman Allowance if the person is of age 60 years or more. Similarly, a person or women in the age group of 18 years and above shall be eligible for grant of Divyang pension and Widows and Destitute Women Pension Scheme.

Scrutiny of data for the selected schemes showed that the important mandatory fields like Date of Birth and Age was 'Null' or incorrectly entered (like 0 or more than 120 years up-to 2,068 years) in 15,646 cases. Out of 15,646 beneficiaries, 3145 beneficiaries were related to old age pension enrolment wherein data in age field were entered incorrectly (less than 60 years or more than 120 years) and age field of balance 12,501 beneficiaries in respect of Divyang pension and Widows and Destitute Women Pension Scheme were updated as 'Null' in database.

If age captured was as less than 60 years then the person was not eligible for enrolment in the Old Age Samman Allowance and if it was captured as more than 120 years then the same is subject of investigation, but no correction/checking in these cases have been made by the department even after lapse of 39 months of complete digitization. The incorrect entry in the Age field would continuously lead to the incorrect reimbursement from the Central Government in respect of NSAP scheme.

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

Point No. 2:- The office statement is that while the pension portal was being developed in the web app, it was found that while applying for the pension, age was being taken instead of date of birth and there was no provision for date of birth.

The Government of India provides a fixed amount to the elderly/widows and disabled people living below the poverty line is as follows:-

Sr. No.	Name of the scheme	Revised eligibility criteria	GOI + State Govt.
1	Indira Gandhi National Old Age Pension Scheme	i) BPL persons of age 60-79 years ii) BPL persons of 80 years or above	Rs. 200/- + State Share Rs. 500/- + State Share
2	Indira Gandhi National Widow Pension Scheme	i) BPL widows in age group of 40-79 years. ii) BPL persons of 80 years or above	Rs. 300/- + State Share Rs. 500/- + State Share
3	Indira Gandhi National Disability Pension Scheme	i) BPL persons with severe or multiple disabilities in age group of 18-79 years. ii) BPL persons of 80 years or above.	Rs. 300/- + State Share Rs. 500/- + State Share

After the year 2015, applications were received on e-Disha, the date of birth is being taken in the database since then and from the year 2017, all pension applications are being received through Saral. The data of old age Samman allowance and disability pension is being received by the department through CRID. The department is considering taking the date of birth of all the old beneficiaries from the Family Identity Card (CRID), for which the department has written for sharing the data vide letter number 16736-37/OAP/SJE/2023 dated 22.09.2023 and reminder letter number 18531-535/OAP./SJE/2023 dated 07.10.2023. Family Identity Card (CRID) is being contacted for further action. The audit will be informed shortly after acting regarding registration of date of birth.

The Committee has desired that the data be got verified from PPP data and updated reply be submitted at the earliest for further consideration of the Committee.

[81] 2.15.4 Gaps in beneficiary ID sequence in master database:

Gaps were observed in sequence of allotted beneficiary IDs e.g. beneficiary IDs from 3,871 to 3,934; 8,472 to 9,990; 4,38,109 to 4,39,430 did not exist in master database, however, beneficiary IDs before and after these gaps were allotted to other beneficiaries. In multiple cases, gap of 1 or 2 IDs was also found in the beneficiary IDs.

Further, significant gaps were also detected in beneficiary IDs. Absence in sequence from beneficiary ID 35,48,907 to 50,00,000 (absence of 14,51,094 IDs), 25,83,454 to 26,55,133 (absence of 71,680 IDs) and 33,50,818 to 33,77,769 (absence of 26,952 IDs) was observed.

In the absence of information and system documentation, audit could not derive the requisite assurance that this gap arose in the normal course of porting of legacy data.

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

As per point number 4, the office statement is that the difference in the beneficiary ID sequence in the master database could be due to various reasons.

Rollbacks and Failed Transactions: If the beneficiary ID allocating transaction was rolled back or if there was a failed transaction, then the allocated ID could not be used, thereby causing a difference.

Concurrency Issues: In a multi-user environment, two or more users may simultaneously attempt to insert beneficiary records. If the database system does not correctly lock the sequence during allocation, there may be multiple transaction attempted by the same ID, causing some to fail and leave gaps.

Explicit ID Assignment: Sometimes, IDs may be explicitly assigned by application or database administrators. If they omit values, it may result in a difference.

Caching or Batching: Some database systems, as mentioned in a previous response, may cache a range of ID values for performance reasons. If there is a server restart or cache refresh, this may lead to unused IDs and gaps.

Archiving and Data Purging: If old records are archived or deleted from the database, the associated IDs cannot be reused immediately, causing gaps.

Refence Link

<https://learn.microsoft.com/en-us/sql/t-sql/statements/create-table-transact-sql-identity-property?view=sql-server-ver16>

The Committee has desired the office of PAG (Audit), Haryana to discuss the matter with regard to the gaps in beneficiary ID sequence in master database with NIC under intimation of the Committee.

[82] 2.16 Absence of IT Security Policy:

Any good IT system should have specifically laid down IT security policy indicating minimum standards and compliance requirements for specific areas like assets classification, data security, personal security, physical, logical and environmental security, communications security, legal, regulatory and contractual requirements, business continuity planning, security awareness and training, security breach detection and reporting requirements, violation of enforcement provisions, etc.

As per the Best practices and Guidelines to States on Data security, Privacy, Confidentiality and Protection issued by Ministry of Electronics and Information Technology, State is required to conduct security posture assessment to determine appropriate risk levels and maintenance requirements of its assets and frame State's security policy accordingly.

Audit observed that Department did not have any documented IT security policy. Documents of review policy, periodic reviews' minutes of meeting, etc., was not found on records.

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

Regarding audit point no. 2.16, it is written with a request that in the year 2015, the work of pension distribution under various social security schemes was started through bank branches/post offices by adopting DBT system, the work of developing the application was done through National Informatics Center (NIC). In the year 2015 the software (desktop application) was converted into web application. The department is considering taking the IT Security Policy of the Information Technology Electronics and Communication Department, Haryana (DI-TECH). As soon as the IT Security Policy is received from DI-TECH, the IT Security Policy will be implemented on the IT Pension Portal as soon as possible. Apart from this, the security audit of the pension portal has been conducted by the department through Hartron ISMO, the validity date of which is 31.12.2024.

After hearing the departmental representatives, the Committee has desired that the department to get the software updated in accordance with the policy of the DI-TECH Department under intimation of the Committee.

[83] 2.18 No business continuity planning and disaster recovery planning:

The objective of having a Business Continuity and Disaster Recovery Plan and associated controls is to ensure that in the event of an interruption or disaster leading to temporary or permanent loss of computer facilities, the organisation can still accomplish its mission and it would not lose the capability to process, retrieve and protect information maintained.

Continuity and disaster recovery plans should be documented, periodically tested and updated as necessary. Back-up should be cycled through a number of generations by, for example, using daily, weekly, monthly and quarterly tapes. Backup should be stored, together with a copy of the disaster recovery plan and system documentation, in a fire-safe off-site.

No record showing compliance to the above requirement was furnished by the Social Justice and Empowerment Department.

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

Regarding audit point no. 2.18, it is submitted that before May 2021, the pension web application/portal was hosted on the cloud of NISCI and the pension web application/portal used to be backed up on the cloud for a week. The last backup taken from the cloud of **NISCI** as on 12th May 2021 is available with the department. Thereafter, on 17th May 2021, the pension web application/portal was hosted with Haryana State Data Center and the IT branch is taking daily differential back up of the database and also taking the latest full back up once a week. Hence, in the event of any disruption or disaster due to temporary or permanent loss of computer facilities, the department has the capability to recover.

The Committee has desired that continuity and disaster recovery plans be documented, periodically tested, updated and back-up be cycled through a number of generations and stored together with a copy of the disaster recovery plan and system documentation in a fire-safe off site under intimation of the Committee.

[84] 2.20 Missing audit trails in IT system:

Audit trail is a series of records either in hard copy or in electronic format that provide a chronological record of user activity and other events. It demonstrates how a specific transaction was initiated, processed and summarised and is necessary to track the history of transactions, system shortcomings, erroneous transactions, changes/modifications in data, etc. The system should be capable of recording logs of different events with date and time of each event occurring during the business process.

Analysis of data of beneficiaries revealed that audit trails related to 5,55,807 (out of 40,07,597 beneficiaries IDs) beneficiary IDs was not present in data provided. In the absence of audit trail it could not be ascertained when or by which user of department and from which IP address these beneficiaries were enrolled.

Further, 1,183 gaps (in beneficiary ID sequence) were detected in audit trails in which 38,033 items/entries/transactions were missing. Due to inadequate controls, application is vulnerable to unauthorised amendments to programs/data. Also it could lead to erroneous payments, misleading reports, wrong postings of transactions and ultimately qualified accounts.

During exit conference, the matter was discussed and it was opined that it needs to be examined by the Department.

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

Regarding audit point no. 2.20, it is submitted that at the time of checking the data base by IT team, it was found that the audit trails of 2019 and 2020 were kept in separate tables because in the year 2019, no space was available on the server allotted by NIC due to which the website of the department was not working, so that

some audit trails were kept on a separate server to run the portal smoothly. Therefore, the audit trail of 2019 and 2020 has been updated in the audit trail table. Apart from this, discussion was made with the technical team of NIC regarding the un-available audit trails, in which they told that the department had implemented rules in short time on the beneficiaries of any pension, which was not possible to be implemented through the module like in the year 2012. Survey of all the beneficiaries, transfer of amount to the accounts of beneficiaries by adopting DBT system in 2015 and making Aadhaar mandatory for pension beneficiaries in 2017 etc. Therefore some missing audit trails could not be stored.

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

[85] 2.21 Approval of beneficiaries in bulk in a single day:

As per the system prescribed on the e-disha portal, applicants collect the application form SARAL portal/department website, etc. and the filled forms are signed/verified by the Sarpanch/Municipal Councillor/Gazetted Officer along with required supporting documents. Thereafter, applicants' details and scanned copy of application form are to be uploaded on SARAL portal by Antyodaya/Common Service Center operators (CSC)/online mode by applicants itself and after receiving the application in 'view mode' by DSWO office, the application is marked for verification. Applicant has to visit block level office (DSWO) for physical verification with application form and supporting documents. After verification, DSWO approves the application and assigns pension ID to applicants. Data of approved beneficiaries is recorded in pension portal through Web enabled API (Application programming Interface). Pension disbursement is initiated with next upcoming regular pension.

Analysis of data of beneficiaries revealed that in Faridabad district, 3,135 beneficiaries were approved by the DSWO in a single day (11 February 2020). Similarly 1,206, 1,035, 1,297, 1,147 beneficiary cases were approved by the respective DSWOs Palwal, Sirsa, Sonapat and Jind districts in a single day. The above approvals are assessed as area of concern.

During exit conference, the Department was of the opinion that reasons for approval in bulk in a single day may be enquired from concerned DSWOs.

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

Regarding Audit Point No. 2.21, it is submitted that large number of pension applications were received in the office of District Social Welfare Officer, Sirsa, Palwal, Jind, Sonipat and Faridabad, due to implementation of Election Model Code of Conduct due to Vidhan Sabha elections from 21.09.2019 to 27.10.2019. Number of applications had been collected, hence after the code of conduct was lifted, more pensions were sanctioned in a single day.

Sr. No.	District Name	Pension approved by the DSWOs in a single day	Remarks
1	Faridabad	3,135	It has been informed by the District Social Welfare Officer, Faridabad through letter No. Spa-1 dated 27.01.2024 that all the section and MC in-charges/clerks are sending the Bari-2 pension from

			their users to the user of the District Social Welfare Officer. Was. Due to excess of work, it was shown that such a large number of pensions were approved in a single day.
2	Palwal	1,206	It has been informed by the District Social Welfare Officer, Palwal through letter No. Spa-2 dated 27.01.2024 that all the section and MC in-charges/clerks are sending the Bari-2 pension from their users to the user of the District Social Welfare Officer. Was. Due to additional workload, such a large number of pensions were shown to be approved in a single day.
3	Sirsa	1,035	The report is still awaited.
4	Sonipat	1,297	District Social Welfare Officer, Sonipat has informed through letter no. 169 dated 27.01.2024 that after checking the applications by all the section and MC in-charges/clerks, they are given in the assistant's portal and sent by the assistant to the District Social Welfare Officer. Are going. Due to busyness in any other government work from 21.01.2020 to 10.02.2020, no pension could be sanctioned. Subsequently, on 11.02.2020, all the pension applications shown on the portal were approved.
5	Jind	1,147	District Social Welfare Officer, Jind has informed through letter no. 473 dated 25.01.2024 that during the said period, pension applications are verified by the employees in the office and given on the portal of DSWO for approval. Due to excess of work, 1147 pensions were shown to be approved in a single day.

According to the above table, disciplinary action is being taken against the concerned District Social Welfare Officers for sanctioning the bulk pension in a single day.

The Committee has desired that responsibility of the erring officers/officials be fixed and action taken report be submitted at the earliest for further consideration of the Committee.

[86] 2.22 Irregular payment of commission to banks and post office:

As per office Memorandum F. No. 32 (07) / PF-II 2011 (Vol. II) Ministry of Finance Department of Expenditure (PF-II Division) dated 26 February 2016, all DBT transactions should be routed through the National Payment Corporation of India (NPCI). A transaction cost of ₹ 0.50 would be payable for each transaction to be shared between the sponsor banks, destination entities and NPCI in accordance with the extant NPCI Circular. Further, vide office Memorandum No. F. No. 32 (07) / PF-II 2011 Vol. II dated 01 June 2016 it was clarified that with regard to the charges for transactions pertaining to the State DBT Schemes, transaction charges as per the extant NPCI circular will be applicable, for which the NPCI may approach the respective State Governments for settlement of its claims for all DBT transactions for 2015-16, which were not routed through NPCI, transaction charges shall be payable at the extent NPCI rate only to claimant sponsor banks. After 31 March 2016, DBT/DBTL transactions not

routed through NPCI will not be entitled to either transaction charges or cash out incentives.

Audit noticed that Department transferred benefits under various pension schemes under DBT through Banks and Post Office. As per instructions issued by Gol, Ministry of Finance Department of Expenditure all the payment under DBT should be routed through NPCI and for this Rs. 0.50 was payable for each transaction, which was to be shared between the sponsor bank destination entities and NPCI. Further, it was also instructed that DBT transactions which were not routed through NPCI after 31 March 2016 would not be entitled for either transaction charges or cash out incentives.

The department paid ₹ 38.05 crore during the period between April 2016 and July 2020 to the Banks and Post Offices as commission transferred under the schemes, which was in violation of Gol instructions as all the respective DBT payments were made without involving NPCI and thus was irregular. Further, no MoU signed between banks/Post Offices and Department was found on records.

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

The reply to this para could not be framed as the complete relevant record regarding payment made to banks and decision regarding rates on which such payments were made could not be traced. Further, efforts are being made to trace the relevant record of this case to submit appropriate reply of this para before Hon'ble Committee. Therefore it is requested to allow six weeks time to submit the appropriate reply to this para. Hence, para may be retained.

The Committee has desired that FIR be lodged against the person(s)/ custodian of the untraceable files and action taken report be submitted at the earliest for consideration of the Committee.

[87] 2.23 Non-updating of Savings data on State DBT Portal:

As per Guidelines/Methodology "for assessing benefits due to Aadhaar based DBT" issued by the DBT Mission, Gol which envisages that 'Data on saving should be reported on monthly basis to DBT Mission/State DBT Cell. If any, Ministry/Department proposes to deviate from the periodicity, they should refer the matter to the DBT Mission/State DBT Cell.

Audit noticed that Social Justice and Empowerment Department assessed saving amounting to Rs.201.33 crore during the year 2015-16. While scrutinizing the record of DBT Cell, it was noticed that data of saving in respect of DBT schemes for the years 2016-17 to 2020-21 was not uploaded on the State DBT cell. This was in violation of above said guidelines.

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

With regards to the observation of the Audit it is submitted that uploading of online data on State DBT cell was started during 2017. Prior to that the information was sent offline to the State DBT Cell. The saving of Rs. 201.33 Crore under reference relates to period prior to 2017 when no system of online uploading of data was available. Moreover, the State DBT Cell has never pointed out any irregularity regarding uploading

of data or otherwise in the matter. In view of above it is submitted that there has been no violation of the Guidelines of DBT mission/State DBT Cell on this account, hence, the para may be dropped.

The Committee has desired that the updated reply with regard to the updation of saving data on State DBT Portal be submitted at the earliest for further consideration of the Committee.

[88] 2.24 Non-conducting of Social Audit of Schemes under NSAP:

NSAP guidelines stipulate that social audit of all the schemes should be conducted at least once in every six months by Gram Sabha/Ward Committee and that for each social audit, the Gram Sabha/Ward Committee has to elect a Social Audit Committee comprising at least two beneficiaries from each of the schemes under NSAP, of which one shall be a woman. It should be ensured that beneficiaries from SCs, STs and Minorities also are represented in the Social Audit Committee.

Scrutiny of records of the department revealed that no such audit was conducted.

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

In connection with this point, it is pertinent to mention that till the year 2020-21, a total of 3,27,269 beneficiaries were eligible for the schemes being run under the National Social Assistance Programme. Social audit of the schemes being run should be conducted as per the guidelines of the National Social Assistance Program of the Government of India. To get the social audit, the department wrote to the Director, Rural Development Department, Haryana, Chandigarh through the department's letter number 1891 dated 02.02.2023, letter number 2247-48 dated 08.02.2023 and letter number 3437 dated 02.03.2023, the report of which is still awaited. Therefore, soon a social audit of the schemes being run under the National Social Assistance Program will be conducted and the Accountant General (Audit) will be informed.

The Committee has desired that the matter be taken up to the Additional Chief Secretary to Govt Haryana, Development and Panchayats Department for conducting a social audit of the Scheme under intimation of the Committee.

Finance Department

[89] 3.1 Non-implementation of DBT on all schemes of all department:

The State DBT cell shall primarily work towards coordinating the implementation of DBT in various schemes. The Cell shall act as a nodal point for all the activities and matters related to DBT operations in the State. As DBT operates in an environment that involves multiple stakeholders, the Cell shall be responsible for liaising with all such stakeholders for the seamless transitioning of schemes to DBT. The State Level Cell, as a part of the decentralized DBT architecture, will contribute towards achieving effective delivery of government benefits in the country by:

- Coordinating with Centre/Ministries and disseminating the directives to the respective departments in States.
- Developing scheme/department-specific ICT applications to capture data pertaining to DBT more effectively.
- Closely monitoring and evaluating the progress of various departments on DBT related indicators vis-a-vis expected outcomes.
- Incorporating best practices and international experiences to enhance the effectiveness of benefits delivery.
- Partnering with multi-lateral agencies and consulting firms to piggyback on their technological and industry knowledge.

Further, GoI issued directions in 2017-18 regarding identification and on-boarding of State Sector/UT Schemes on State DBT Portal in lines of Central Sector (CS)/Centrally Sponsored Schemes (CSS) in a time-bound manner.

The DBT Cell was constituted on 13 June 2016 in Haryana State and it coordinates with DBT implementing departments for the implementation of DBT in various Centrally and State sponsored schemes. As per process of identification of new scheme, the department being implementing agency identifies the new DBT scheme which is uploaded by the DBT cell on State DBT portal on the request of concerned department.

During scrutiny of records of DBT cell, audit noticed that the data pertaining to 25 Departments having 135 schemes were uploaded by the implementing departments. However, audit observed that out of 53 departments existing in Haryana State, the identification of DBT schemes in remaining departments was still pending (July 2021).

During exit conference, DBT Cell stated that that continuous following up with the departments is being done for identification of schemes.

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

DBT Cell is continuously following up with the respective departments for identification of schemes to be incorporated through DBT. Executive departments are handling the scheme identification for DBT and the DBT cell serves merely as the liaisoning, coordinating and monitoring body. Therefore, it is the responsibility of the relevant implementing departments to identify the scheme. Although all feasible

schemes have been implemented through DBT, yet executive departments are being mobilized to identify more schemes for DBT. At present there are 142 active DBT schemes of 26 departments.

The Committee has desired that information be obtained from all concerned departments and thereafter updated reply be submitted for further consideration of the Committee.

APPENDIX

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

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

28	27	Agriculture and Farmers Welfare	63	28	Non recovery of purchase tax and interest
29	28	Agriculture and Farmers Welfare	64	12	Arrears of revenue
30	29	Agriculture and Farmers Welfare	64	13	Results of Audit
31	30	Agriculture and Farmers Welfare	64	14	Results of Audit
32	31	Agriculture and Farmers Welfare	64	15	Non/short recovery of purchase tax and interest
33	32	Agriculture and Farmers Welfare	65	19	Inadmissible payment of special pay
34	33	Agriculture and Farmers Welfare	65	59	Arrear of revenue
35	34	Agriculture and Farmers Welfare	65	60	Results of Audit
36	35	Agriculture and Farmers Welfare	65	61	Non/short recovery of purchase tax and interest
37	36	Agriculture and Farmers Welfare	67	81	Non recovery of purchase tax and interest
38	37	Agriculture and Farmers Welfare	68	9	Execution of works
39	38	Agriculture and Farmers Welfare	68	83	Arrears of revenue
40	39	Agriculture and Farmers Welfare	68	84	Results of Audit
41	40	Agriculture and Farmers Welfare	68	133	Analysis of arrears of revenue
42	41	Agriculture and Farmers Welfare	68	134	Results of Audit
43	42	Agriculture and Farmers Welfare	68	136	Non-recovery of interest on purchase tax
44	43	Agriculture and Farmers Welfare	70	86	Analysis of arrears of revenue
45	44	Agriculture and Farmers Welfare	71	4	Cash Management
46	45	Agriculture and Farmers Welfare	71	6	Infrastructural Facilities in Mandis
47	46	Agriculture and Farmers Welfare	72	41	Unfruitful Expenditure on incomplete cold storage work
48	47	Agriculture and Farmers Welfare	79	1	Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots
49	48	Agriculture and Farmers Welfare	79	9	Non-recovery of material issued to contractor
50	49	Agriculture and Farmers Welfare	81	2	Outstanding temporary advances
51	50	Agriculture and Farmers Welfare	81	3	Non-maintenance/non-functioning of libraries
52	51	Agriculture and Farmers Welfare	81	6	Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms
53	52	Agriculture and Farmers Welfare	81	10	Status of samples found sub-standard and action taken
54	53	Agriculture and Farmers Welfare	81	13	Working of Ground Water Cell
Animal Husbandry and Dairying					
55	1	Animal Husbandry and Dairying	60	16	Non recovery of cost of land (dropped 27.09.2022)
56	2	Animal Husbandry and Dairying	72	49	Receipt of funds from other sources

57	3	Animal Husbandry and Dairying	72	50	Failure in recovering milk cess
58	4	Animal Husbandry and Dairying	72	51	Livestock insurance
59	5	Animal Husbandry and Dairying	72	52	Outsourcing of Artificial Insemination Services
60	6	Animal Husbandry and Dairying	72	53	Poultry Disease Investigation and Feed Analytical Laboratory
61	7	Animal Husbandry and Dairying	72	54	Hi-Tech Dairy Shed Scheme
62	8	Animal Husbandry and Dairying	72	55	Quality control of feed, milk and milk products
63	9	Animal Husbandry and Dairying	72	56	Avoidable payment of departmental charges
64	10	Animal Husbandry and Dairying	72	57	Construction of veterinary polyclinics
65	11	Animal Husbandry and Dairying	72	58	Construction of Pet Clinic at Panchkula
66	12	Animal Husbandry and Dairying	72	60	Internal Audit System
67	13	Animal Husbandry and Dairying	77	32	Veterinary infrastructure and utilization
68	14	Animal Husbandry and Dairying	82	23	Suspected embezzlement
Archaeology and Museums					
69	1	Archaeology and Museums	77	34	Delay in construction of museum and office building and non-achievement of the objective of the department
Architecture					
70	1	Architecture	60	14	Fraudulent drawls and embezzlement of Government money by a Cashier
Civil Aviation					
71	1	Civil Aviation	75	51	Recoverable parking and maintenance charges
Civil Secretariat					
72	1	Civil Secretariat	75	53	Irregular expenditure
73	2	Civil Secretariat	75	54	Allotment of space to banks without execution of agreement
74	3	General Administration	74	49	Withdrawal of posts from the purview of Haryana Public Service Commission
Commissioner Hisar Division					
75	1	Commissioner Hisar Division	72	25	Water quality
76	2	Commissioner Hisar Division	72	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
77	3	Commissioner Hisar Division	72	27	Non-payment of annuity under Rehabilitation and Resettlement policy
78	4	Commissioner Hisar Division	72	29	Common irregularities in Panchayati Raj Institutions
79	5	Commissioner Hisar Division	72	30	Swarnjayanti Gram Swarojgar Yojna

80	6	Commissioner Hisar Division	72	33	Crime trends
81	7	Commissioner Hisar Division	72	35	Inspection of police stations
Co-operation					
82	1	Co-operation	40	41	Embezzlement
83	2	Co-operation	56	37	Loss due to negligence and improper maintenance of cold storage plant
84	3	Co-operation	58	38	Results of Audit
85	4	Co-operation (Transferred from Finance Department)	58	39	Non charging of interest and penal interest
86	5	Co-operation	58	71	Storage gain on account of moisture in wheat stocks below norms
87	6	Co-operation	58	137	Non charging of interest and penal interest
88	7	Co-operation	60	136	Results of Audit
89	8	Co-operation	60	137	Non-redemption of Government share capital
90	9	Co-operation	62	49	Non-redemption of Government share capital
91	10	Co-operation	63	30	Audit in arrears
92	11	Co-operation	63	33	Short levy of audit fee due to incorrect computation of profit
93	12	Co-operation	63	34	Non deposit of Government share capital
94	13	Co-operation	63	35	Non redemption of Government share capital due to late fixation of terms and conditions
95	14	Co-operation	63	36	Non redemption of Government share capital as per terms and conditions
96	15	Co-operation	64	67	Non redemption of Government share capital
97	16	Co-operation	65	62	Results of Audit
98	17	Co-operation	65	63	Non-deposit of dividend on State share capital
99	18	Co-operation	65	64	Non realization of dividend on share capital of State Government
100	19	Co-operation	67	39	Regulatory issues and others/ injudicious payment on account of training and managerial subsidies to self help groups
101	20	Co-operation (Transferred from Finance Department)	68	90	Non recovery of loans and interest
102	21	Co-operation	68	100	Results of Audit
103	22	Co-operation	68	137	Results of Audit
104	23	Co-operation	70	84	Result of audit
105	24	Co-operation (Transferred from Finance Department)	71	75	Non-raising of demand of guarantee fee
106	25	Co-operation	75	41	Excess release of subsidy and irregular utilisation of unspent amount

107	26	Co-operation	75	42	Non-recovery of audit fee
108	27	Co-operation	75	43	Negligible return from share capital in Co-operative Societies and outstanding loan
109	28	Co-operation	75	44	Rehabilitation of Co-operative Sugar Mills
110	29	Co-operation	75	45	Non recovery of minimum return on share capital
111	30	Co-operation	75	46	Redemption of share capital of co-operative societies
112	31	Co-operation	75	47	Loan to Co-Operative Sugar Mills
113	32	Co-operation	75	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
114	33	Co-operation	75	49	Transfer of CCM Building to HSAMB
Development and Panchayats					
115	1	Development and Panchayats	34	8	Irregular and wasteful expenditure on books
116	2	Development and Panchayats	73	62	Irregular release/non-utilization of grants
117	3	Development and Panchayats	75	57	Financial management in GPs
118	4	Development and Panchayats	80	35	Financial Management – Delay in release of funds
119	5	Development and Panchayats	80	39	Delay in furnishing utilization certificates
120	6	Development and Panchayats	81	55	Misappropriations, losses, defalcations, etc:
121	7	Development and Panchayats	82	61	Delay in furnishing utilisation certificates (S.F.)
122	8	Development and Panchayats	82	62	Misappropriations, losses, defalcations, etc. (S.F.)
123	9	Development and Panchayats	83	26	Misappropriations, losses, defalcations, etc. (S.F.)
District Gurgaon					
124	1	District Gurgaon	73	93	Allotment of civil works without requirement
125	2	District Gurgaon	73	94	Delay in completion of Civil works
126	3	District Gurgaon	73	100	Construction of haats
127	4	District Gurgaon	73	102	Non-completion of dwelling units
128	5	District Gurgaon	73	104	Allotment of houses
129	6	District Gurgaon	73	106	Physical verification
130	7	District Gurgaon	73	107	Excess expenditure over estimate
131	8	District Gurgaon	73	108	Non-revision of list of BPL/AAY beneficiaries
Education					
132	1	Education	48	29	Purchases without assessment of requirement

133	2	Education	56	4	Nutritional support to Primary Education
134	3	Education	58	56	Management cost in excess of norms
135	4	Education	58	57	Programme management.
136	5	Education	58	58	Civil Works
137	6	Education	58	60	Training
138	7	Education	62	67	CBI inquiry
139	8	Education	70	22	Los due to non-availing of full Central assistance
140	9	Education	71	27	Parking of funds outside Government Accounts
141	10	Education	74	4	Information and Communication Technology
142	11	Education	74	5	Opening of Government Model Schools
143	12	Education	74	6	Scheme for establishment of Government Model Sanskriti Schools
144	13	Elementary Education	77	17	MDM not provided to the students of Government Aided Schools
145	14	School Education (HSSPP)	81	26	Non-recovery of funds from defaulters
146	15	School Education (HSSPP)	81	27	Suspected embezzlement of funds
147	16	School Education (HSSPP)	81	28	Non-functional girls hostels:
148	17	School Education (HSSPP)	81	29	Poor/unsatisfactory functioning of ICT laboratories:
149	18	School Education (HSSPP)	82	26	Double disbursement of scholarships
150	19	School Education (HSSPP)	82	27	Misappropriations, losses, defalcations, etc. (S.F.)
151	20	School education	83	14	Delay in submission of Utilisation Certificates
152	21	School education	83	15	Misappropriations, losses, thefts, etc
Environment & Climate Change					
153	1	Environment	58	83	Implementation of environmental Acts and Rules relating to Water Pollution
154	2	Environment	58	84	Status of water pollution
155	3	Environment	58	85	Treatment of Industrial effluent
156	4	Environment	58	88	Environment training, education and awareness
157	5	Environment	60	67	Status of industrial pollution
158	6	Environment	60	69	Rice shelling units/solvent extraction plants
159	7	Environment	60	72	Waste Management
160	8	Environment	68	24	Assessment of waste and risks associated with it
161	9	Environment	74	45	Implementation of Bio Medical waste Management Rules in Haryana
162	10	Environment	74	46	Loss of interest due to blockade of funds

163	11	Environment	74	47	Delay in furnishing utilization certificates
164	12	Environment	77	37	Avoidable payment of Income Tax
165	13	Environment	77	38	Delay in furnishing utilization certificates
166	14	Environment	79	22	Operations without Consent to Establish and Consent to Operate
167	15	Environment	79	23	Lack of verification of EC compliance
168	16	Environment	79	24	Non-compliance of conditions of pollution control
169	17	Environment	79	25	Non-compliance of environment impact monitoring aspects
170	18	Environment	79	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
171	19	Environment	79	27	Delay in furnishing utilization certificates
172	20	Environment	80	48	Delay in furnishing utilization certificates
173	21	Environment	81	51	Delay in furnishing utilization certificates:
174	22	Environment	83	24	Delay in submission of Utilisation Certificates
Excise and Taxation					
175	1	Excise and Taxation	22	54	Shortfall in duty.
176	2	Excise and Taxation	23	55	Result of test audit in general
177	3	Excise and Taxation	23	57	Failure to initiate action to recover the licence fee
178	4	Excise and Taxation	23	59	Loss of duty on excess wastage in bottling operation
179	5	Excise and Taxation	25	67	Irregular allowance for wastage
180	6	Excise and Taxation	28	44	Non-recovery of licence fee and interest
181	7	Excise and Taxation	29	50	Non-levy of penalty
182	8	Excise and Taxation	29	51	Non-levy of penalty
183	9	Excise and Taxation	29	53	Interest not charged
184	10	Excise and Taxation	34	66	Short-levy/non-levy of purchase tax
185	11	Excise and Taxation	34	69	Non-levy of penalty
186	12	Excise and Taxation	34	70	Non-filling the quarterly returns
187	13	Excise and Taxation	36	58	Results of Audit (Sales Tax)
188	14	Excise and Taxation	38	79	Suppression of purchases
189	15	Excise and Taxation	38	81	Irregular stay of tax and interest
190	16	Excise and Taxation	38	87	Recovery at the instance of Audit
191	17	Excise and Taxation	40	55	Delay in re-assessment of remand cases
192	18	Excise and Taxation	40	57	Appeals entertained without deposit of tax
193	19	Excise and Taxation	40	60	Loss of revenue due to delays in assessment and demand of tax

194	20	Excise and Taxation	40	66	Incorrect deduction on account of sales to registered dealers
195	21	Excise and Taxation	40	69	Interest not charged
196	22	Excise and Taxation	40	74	Non-recovery of duty on wastage in excess norms
197	23	Excise and Taxation	42	109	Frauds and evasion of taxes
198	24	Excise and Taxation	42	113	Delay in taking up of appeal cases
199	25	Excise and Taxation	42	115	Stay of Sales Tax demands by the Appellate Authorities
200	26	Excise and Taxation	42	116	Recovery of Demands in arrears under Sales Tax
201	27	Excise and Taxation	42	118	Non-recovery of arrears due to delay in assessment
202	28	Excise and Taxation	42	119	Failure to verify the genuineness of dealers/sureties
203	29	Excise and Taxation	42	120	Irregular grant of exemption certificate
204	30	Excise and Taxation	42	121	Delay in initiating/non-pursuance of recovery proceedings
205	31	Excise and Taxation	42	125	Application of incorrect rate of tax
206	32	Excise and Taxation	42	126	Non/Short levy of interest
207	33	Excise and Taxation	42	127	Results of Audit
208	34	Excise and Taxation	42	129	Loss of revenue due to re-auction of vends
209	35	Excise and Taxation	42	132	Loss due to non-observance of prescribed procedure regarding auction of vends
210	36	Excise and Taxation	42	138	Results of Audit
211	37	Excise and Taxation	42	139	Under assessment due to irregular grant of exemption to non- manufacturers
212	38	Excise and Taxation	42	142	Under assessment due to short levy of purchase tax and incorrect deduction
213	39	Excise and Taxation	42	144	Short levy of penalty
214	40	Excise and Taxation	42	145	Results of Audit
215	41	Prohibition, Excise and Taxation	44	95	Non-registration of dealers liable to registration
216	42	Prohibition, Excise and Taxation	44	96	Grant of Certificates of registration without following proper procedure
217	43	Prohibition, Excise and Taxation	44	97	Non-observance of departmental instructions regarding cross verifications
218	44	Prohibition, Excise and Taxation	44	98	Non-observance of prescribed procedures for receipt and issue of declaration forms
219	45	Prohibition, Excise and Taxation	44	99	Non-observance of prescribed procedures for receipt and issue of declaration forms
220	46	Prohibition, Excise and Taxation	44	100	Irregular deduction allowed against stolen forms

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

252	78	Excise and Taxation	52	102	Under assessment due to non-submission of declaration forms.
253	79	Excise and Taxation	52	104	Arrears in assessments
254	80	Excise and Taxation	52	105	Evasion of tax due to suppression of purchases
255	81	Excise and Taxation	52	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
256	82	Excise and Taxation	52	107	Incorrect levy of concessional rate of tax
257	83	Excise and Taxation	52	108	Inadmissible deduction from turnover
258	84	Excise and Taxation	52	109	Non-levy of purchase tax.
259	85	Excise and Taxation	52	112	Non-levy of tax
260	86	Excise and Taxation	52	114	Under assessment due to excess rebate
261	87	Excise and Taxation	52	115	Non-levy of penalty
262	88	Excise and Taxation	52	116	Non-reconciliation of revenue deposits into treasury
263	89	Excise and Taxation	52	117	Results of Audit
264	90	Excise and Taxation	52	118	Short/non-recovery of passenger tax
265	91	Excise and Taxation	54	64	Arrears in revenue
266	92	Excise and Taxation	54	65	Arrears in assessment
267	93	Excise and Taxation	54	67	Results of Audit
268	94	Excise and Taxation	54	68	Disposal of appeal cases
269	95	Excise and Taxation	54	69	Delay in finalizing assessments
270	96	Excise and Taxation	54	70	Delay in finalization of remand cases
271	97	Excise and Taxation	54	72	Recovery certification cases
272	98	Excise and Taxation	54	73	Incorrect levy of concessional rate of tax
273	99	Excise and Taxation	54	74	Incorrect deduction allowed against invalid declaration forms
274	100	Excise and Taxation	54	75	Inadmissible deduction from turnover
275	101	Excise and Taxation	54	76	Short levy of tax on sales to Non-government bodies
276	102	Excise and Taxation	54	77	Excess refund due to incorrect exemption for payment of tax
277	103	Excise and Taxation	54	78	Under assessment due to excess rebate
278	104	Excise and Taxation	54	79	Results of Audit
279	105	Excise and Taxation	54	80	Incorrect levy of entertainments duty
280	106	Prohibition, Excise and Taxation	56	20	Fraudulent drawls and embezzlement of Government money
281	107	Excise and Taxation	58	4	Arrears in revenue
282	108	Excise and Taxation	58	5	Arrears in assessment
283	109	Excise and Taxation	58	6	Frauds and evasions of taxes/duties

284	110	Excise and Taxation	58	8	Results of Audit
285	111	Excise and Taxation	58	9	Cross verification by Audit
286	112	Excise and Taxation	58	10	Incorrect deduction from turnover
287	113	Excise and Taxation	58	12	Non-levy of purchase tax
288	114	Excise and Taxation	58	13	Non-recovery of tax
289	115	Excise and Taxation	58	15	Non/short levy of purchase tax
290	116	Excise and Taxation	58	16	Non-levy of tax
291	117	Excise and Taxation	58	17	Results of Audit
292	118	Excise and Taxation	58	18	Short realization of passenger tax
293	119	Excise and Taxation	58	101	Arrears in revenue
294	120	Excise and Taxation	58	102	Arrears in assessment
295	121	Excise and Taxation	58	103	Frauds and evasions of taxes/duties
296	122	Excise and Taxation	58	105	Results of Audit
297	123	Excise and Taxation	58	106	Evasion in sales tax
298	124	Excise and Taxation	58	107	Non compliance of departmental instructions regarding cross verification
299	125	Excise and Taxation	58	108	Under assessment of 'notional' sales tax liability computed on taxable turnover
300	126	Excise and Taxation	58	109	Non-levy of purchase tax
301	127	Excise and Taxation	58	110	Non-recovery of tax
302	128	Excise and Taxation	58	111	Non-levy of interest
303	129	Excise and Taxation	58	112	Under assessment due to excess rebate
304	130	Excise and Taxation	58	113	Results of Audit
305	131	Excise and Taxation	58	114	Short realization of passengers tax towards expenditure
306	132	Excise and Taxation	58	115	Non-recovery of licence fee
307	133	Excise and Taxation	60	95	Arrears in revenue
308	134	Excise and Taxation	60	99	Outstanding inspection s and audit observations
309	135	Excise and Taxation	60	101	Results of Audit
310	136	Excise and Taxation	60	102	Recovery of sales tax in arrears
311	137	Excise and Taxation	60	103	Non-recovery due to delay in assessment
312	138	Excise and Taxation	60	104	Non-delay in raising of demands for the assessed dues
313	139	Excise and Taxation	60	105	Failure to initiate follow up action for recovery of arrears
314	140	Excise and Taxation	60	106	Disposal of recovery certificates
315	141	Excise and Taxation	60	107	Demands under stay
316	142	Excise and Taxation	60	108	Non-inclusion of interest in the demand sent to the liquidator

317	143	Excise and Taxation	60	109	Under assessment of notional sales tax liability
318	144	Excise and Taxation	60	110	Application of incorrect rate of tax
319	145	Excise and Taxation	60	111	Non-levy of purchase tax
320	146	Excise and Taxation	60	112	Non-recovery of tax
321	147	Excise and Taxation	60	113	Results of Audit
322	148	Excise and Taxation	62	3	Arrears in revenue
323	149	Excise and Taxation	62	4	Arrears in assessment
324	150	Excise and Taxation	62	5	Frauds and evasions of taxes/duties
325	151	Excise and Taxation	62	6	Results of Audit
326	152	Excise and Taxation	62	7	Assessment in arrear
327	153	Excise and Taxation	62	8	Irregularities in the grant of eligibility certificates
328	154	Excise and Taxation	62	9	Incorrect acceptance of applications
329	155	Excise and Taxation	62	10	Incorrect determination of zones
330	156	Excise and Taxation	62	11	Implementation of the Scheme by Sales Tax Department
331	157	Excise and Taxation	62	12	Excess availing of tax deferment
332	158	Excise and Taxation	62	13	Irregularities in assessment of exempted/deferred units
333	159	Excise and Taxation	62	14	Under-assessment due to application of concessional rate of tax
334	160	Excise and Taxation	62	15	Under-assessment tax due to irregular deduction
335	161	Excise and Taxation	62	16	Under assessment of notional sales tax liability
336	162	Excise and Taxation	62	17	Non-monitoring of exempted/deferred units
337	163	Excise and Taxation	62	18	Non-levy of purchase tax
338	164	Excise and Taxation	62	19	Non-levy of tax on lease rent
339	165	Excise and Taxation	62	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
340	166	Excise and Taxation	62	21	Irregular deduction allowed against invalid declaration forms
341	167	Excise and Taxation	62	22	Non-levy of interest and penalty
342	168	Excise and Taxation	62	23	Non-raising of demands for interest
343	169	Excise and Taxation	62	24	Non-realization of tax
344	170	Excise and Taxation	62	25	Results of Audit
345	171	Excise and Taxation	62	26	Receipts of excise duty from auction of venders
346	172	Excise and Taxation	62	27	Short recovery of licence fee and interest

347	173	Excise and Taxation	62	28	Loss of revenue due to re-auction of vends
348	174	Excise and Taxation	62	29	Non-recovery due to incorrect adjustment of security
349	175	Excise and Taxation	62	33	Results of Audit
350	176	Excise and Taxation	62	34	Non/short realization of passengers tax
351	177	Excise and Taxation	63	3	Arrears of revenue
352	178	Excise and Taxation	63	4	Evasion of tax
353	179	Excise and Taxation	63	5	Results of Audit
354	180	Excise and Taxation	63	6	Position of collection of revenue receipts and arrears
355	181	Excise and Taxation	63	7	Delay in finalizaion of remand cases
356	182	Excise and Taxation	63	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
357	183	Excise and Taxation	63	9	Under assessment of tax due to inadmissible deduction
358	184	Excise and Taxation	63	10	Non levy of purchase tax
359	185	Excise and Taxation	63	11	Non levy of interest and penalty
360	186	Excise and Taxation	63	12	Non recovery of tax
361	187	Excise and Taxation	63	13	Other tax receipts
362	188	Excise and Taxation	63	14	Non recovery of penalties
363	189	Excise and Taxation	63	15	Non/short realization of passengers tax
364	190	Excise and Taxation	63	16	Short/non recovery of entertainment duty
365	191	Excise and Taxation	64	25	Arrears of revenue
366	192	Excise and Taxation	64	26	Arrears in assessments
367	193	Excise and Taxation	64	27	Evasion of tax
368	194	Excise and Taxation	64	28	Write-off and waiver of revenue
369	195	Excise and Taxation	64	29	Results of Audit
370	196	Excise and Taxation	64	30	Delay in assessments and their impact on revenue and collection of sales tax demands
371	197	Excise and Taxation	64	31	Absence of provisions for finalizing assessments
372	198	Excise and Taxation	64	32	Recovery Certificates
373	199	Excise and Taxation	64	34	Delay in issue of demand notice
374	200	Excise and Taxation	64	35	Delay in finalization of assessment
375	201	Excise and Taxation	64	37	Under assessment due to incorrect deduction at first stage
376	202	Excise and Taxation	64	38	Non levy of purchase tax
377	203	Excise and Taxation	64	39	Non levy of interest
378	204	Excise and Taxation	64	40	Results of Audit

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

411	237	Excise and Taxation	67	54	Non levy of interest and penalty
412	238	Excise and Taxation	67	56	Incorrect allowance of concessional rate
413	239	Excise and Taxation	67	58	Under assessment due to application of incorrect rate of tax
414	240	Excise and Taxation	67	59	Under assessment due to application of incorrect rate of tax
415	241	Excise and Taxation	67	60	Results of Audit
416	242	Excise and Taxation	67	61	Uncollected Excise revenue
417	243	Excise and Taxation	67	62	Short recovery of licence fee and interest
418	244	Excise and Taxation	67	63	Non recovery of additional licence fee for lifting of short/additional quota
419	245	Excise and Taxation	67	64	Non imposition/recovery of compounding fee
420	246	Excise and Taxation	67	65	Non imposition/recovery of compounding fee
421	247	Excise and Taxation	67	66	Results of Audit
422	248	Excise and Taxation	67	67	Arrears of revenue
423	249	Excise and Taxation	67	68	Non-short realization of passengers tax/ Transport co- operative societies
424	250	Excise and Taxation	67	69	Maxi cabs, taxis and auto rickshaws
425	251	Excise and Taxation	67	70	City bus service
426	252	Excise and Taxation	67	71	Non levy of interest
427	253	Excise and Taxation	67	72	Non realization of goods tax and additional tax
428	254	Excise and Taxation	67	73	Non registration of maxi cabs
429	255	Excise and Taxation	67	74	Non disposal of challans
430	256	Excise and Taxation	68	61	Arrears of revenue
431	257	Excise and Taxation	68	62	Arrears in assessments
432	258	Excise and Taxation	68	63	Evasion of tax
433	259	Excise and Taxation	68	64	Write-off and waiver of revenue
434	260	Excise and Taxation	68	65	Refunds
435	261	Excise and Taxation	68	66	Results of Audit
436	262	Excise and Taxation	68	67	Non levy of interest
437	263	Excise and Taxation	68	68	Non levy of interest and penalty
438	264	Excise and Taxation	68	69	Arrears of sales tax
439	265	Excise and Taxation	68	70	Non inclusion of interest in the demand sent to liquidator
440	266	Excise and Taxation	68	71	Under assessment of tax due to incorrect determination of gross turnover
441	267	Excise and Taxation	68	72	Under assessment of tax due to application of incorrect rate

442	268	Excise and Taxation	68	73	Non levy of tax on liquor
443	269	Excise and Taxation	68	74	Results of Audit
444	270	Excise and Taxation	68	75	Non/short realization of passengers tax
445	271	Excise and Taxation	68	76	Non/short realization of passengers tax
446	272	Excise and Taxation	68	77	Non levy/recovery of penalty
447	273	Excise and Taxation	68	78	Non levy/recovery of penalty
448	274	Excise and Taxation	68	102	Analysis of arrears of revenue
449	275	Excise and Taxation	68	103	Arrears in assessments
450	276	Excise and Taxation	68	104	Performance of assessments
451	277	Excise and Taxation	68	105	Evasion of tax
452	278	Excise and Taxation	68	106	Write off and waiver of revenue
453	279	Excise and Taxation	68	107	Refunds
454	280	Excise and Taxation	68	108	Compliance with the earlier Audit s
455	281	Excise and Taxation	68	109	Results of Audit
456	282	Excise and Taxation	68	110	Absence of mechanism to verify the tax deposited before allowing input tax credit
457	283	Excise and Taxation	68	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions
458	284	Excise and Taxation	68	112	Misuse of declaration forms STD-IV/VAT-DI and C
459	285	Excise and Taxation	68	113	Incorrect allowing of exemption/ concession without declarations/ documents or against incomplete declaration/documents
460	286	Excise and Taxation	68	114	Non-levy of penalty
461	287	Excise and Taxation	68	115	Non-levy of penalty
462	288	Excise and Taxation	68	116	Short recovery of lump sum tax on Works contract
463	289	Excise and Taxation	68	117	Excess allowing of input tax credit
464	290	Excise and Taxation	68	118	Underassessment of tax due to allowing of excess benefit of deferment
465	291	Excise and Taxation	68	119	Underassessment of tax due to application of incorrect rate
466	292	Excise and Taxation	68	120	Inadmissible allowing of input tax credit
467	293	Excise and Taxation	68	121	Results of Audit
468	294	Excise and Taxation	68	122	Non/short realization of passengers tax from Co-operative Transport Societies
469	295	Excise and Taxation	68	123	Non/short realization of passengers tax from educational institutions
470	296	Excise and Taxation	68	124	Non/short recovery of passengers tax from tax from City Bus Operators

471	297	Excise and Taxation	68	125	Results of Audit
472	298	Excise and Taxation	68	126	Non-realisation of differential licence fee
473	299	Excise and Taxation	68	127	Short recovery of licence fee and interest
474	300	Excise and Taxation	70	31	Analysis of arrears of revenue
475	301	Excise and Taxation	70	32	Arrears in assessments
476	302	Excise and Taxation	70	33	Evasion of tax
477	303	Excise and Taxation	70	34	Write off and waiver of revenue
478	304	Excise and Taxation	70	35	Refunds
479	305	Excise and Taxation	70	36	Result of Audit
480	306	Excise and Taxation	70	37	Disposal of attached property
481	307	Excise and Taxation	70	38	Issue of recovery certificates
482	308	Excise and Taxation	70	39	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
483	309	Excise and Taxation	70	40	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
484	310	Excise and Taxation	70	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
485	311	Excise and Taxation	70	42	Absence of provision regarding allowances in installments in payment of arrears due
486	312	Excise and Taxation	70	43	Disposal of appeal cases by JETCs
487	313	Excise and Taxation	70	44	Non-declaration of arrears under Punjab Land Revenue Act
488	314	Excise and Taxation	70	45	Failure to initiate follow up action for recovery of arrears within the district
489	315	Excise and Taxation	70	46	Disposal of immovable property during the currency of recovery of arrears
490	316	Excise and Taxation	70	47	Underassessment of tax due to allowing of excess benefit of deferment Rs.
491	317	Excise and Taxation	70	48	Incorrect allowing of input tax credit
492	318	Excise and Taxation	70	49	Underassessment of tax due to inadmissible deduction from gross turnover
493	319	Excise and Taxation	70	50	Result of audit
494	320	Excise and Taxation	70	51	Non-realization of differential license fee
495	321	Excise and Taxation	70	52	Short recovery of license fee and interest
496	322	Excise and Taxation	70	53	Short recovery of license fee and interest
497	323	Excise and Taxation	70	54	Non-recovery of penalty
498	324	Excise and Taxation	70	55	Result of audit

499	325	Excise and Taxation	70	56	Educational institutions
500	326	Excise and Taxation	70	57	Transport co-operative societies
501	327	Excise and Taxation	70	58	City bus operators
502	328	Excise and Taxation	71	34	Compliance with the earlier Audit s
503	329	Excise and Taxation	71	35	Analysis of arrears of revenue
504	330	Excise and Taxation	71	36	Position of Inspection s
505	331	Excise and Taxation	71	37	Results of audit
506	332	Excise and Taxation	71	38	Leased machinery and equipments
507	333	Excise and Taxation	71	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
508	334	Excise and Taxation	71	40	Short levy of lump sum tax on works contract
509	335	Excise and Taxation	71	41	Underassessment of tax due inadmissible deduction from gross turnover
510	336	Excise and Taxation	71	42	Underassessment of tax due inadmissible deduction from gross turnover
511	337	Excise and Taxation	71	43	Evasion of value added tax due to Suppression of purchases and sales
512	338	Excise and Taxation	71	44	Analysis of arrears of revenue
513	339	Excise and Taxation	71	45	Position of Audits
514	340	Excise and Taxation	71	46	Results of audit
515	341	Excise and Taxation	71	47	Non-recovery/levy of penalty on illicit liquor owners
516	342	Excise and Taxation	71	48	Non-recovery/levy of penalty on illicit liquor owners
517	343	Excise and Taxation	71	49	Short/non-recovery of license fee and interest
518	344	Excise and Taxation	71	50	Short/non-recovery of license fee and interest
519	345	Excise and Taxation	71	51	Short/non-recovery of license fee and interest
520	346	Excise and Taxation	71	52	Analysis of arrears of revenue
521	347	Excise and Taxation	71	53	Position of Audits
522	348	Excise and Taxation	71	54	Results of audit
523	349	Excise and Taxation	71	55	City bus operators
524	350	Excise And Taxation	72	63	Analysis of arrears of revenue
525	351	Excise And Taxation	72	66	Results of audit
526	352	Excise And Taxation	72	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business
527	353	Excise And Taxation	72	74	Irregular grant of concession/ exemption on invalid Forms/forms issued to other dealers

528	354	Excise And Taxation	72	75	Short/non-accounting of goods imported through Use of declaration form
529	355	Excise And Taxation	72	76	Input tax credit allowed incorrectly
530	356	Excise And Taxation	72	78	Incorrect deductions of High sea sale and Transit Sale
531	357	Excise And Taxation	72	79	Transit sale
532	358	Excise And Taxation	72	80	Transit sale
533	359	Excise And Taxation	72	81	Evasion of value added tax due to Suppression Of purchases and sale
534	360	Excise And Taxation	72	82	Non-realisation of differential license fee on Re-actioun
535	361	Excise and Taxation	73	112	Evasion of tax
536	362	Excise and Taxation	73	113	Non-Production of records to Audit for scrutiny
537	363	Excise and Taxation	73	114	Arrears in assessments
538	364	Excise and Taxation	73	117	Material supplied by contractee to contractor
539	365	Excise and Taxation	73	118	Other interesting cases
540	366	Excise and Taxation	73	121	Evasion of tax due to suppression of sales
541	367	Excise and Taxation	73	123	Analysis of arrears of revenue
542	368	Excise and Taxation	73	124	Non-realisation of differential license fee on re-auction
543	369	Excise and Taxation	73	125	Non/short recovery of interest
544	370	Excise and Taxation	73	126	Non/short recovery of license fee and interest
545	371	Excise and Taxation	74	70	Arrears in assessments
546	372	Excise and Taxation	74	71	Evasion of tax detected by the Department
547	373	Excise and Taxation	74	72	ITC allowed on Petroleum Products
548	374	Excise and Taxation	74	74	Incorrect/less reversal of ITC
549	375	Excise and Taxation	74	76	Non levy of tax and penalty on bogus claim of ITC
550	376	Excise and Taxation	74	77	Excess benefit of ITC
551	377	Excise and Taxation	74	79	Non production of records
552	378	Excise and Taxation	74	83	Under assessment of tax due to application of incorrect rate of tax
553	379	Excise and Taxation	74	85	Evasion of tax by submitting fake declaration forms 'C'
554	380	Excise and Taxation	74	89	Non-realisation of differential amount of license fee on re- allotment of vends
555	381	Excise and Taxation	74	90	Non/short recovery of license fee and interest
556	382	Excise and Taxation	74	91	Non/short recovery of licence fee and interest

557	383	Excise and Taxation	74	92	Non levy / recovery of penalty for illegal possession and trade of liquor
558	384	Excise and Taxation	74	93	Non/short realization of passengers tax from taxi/maxi owners
559	385	Excise and Taxation	75	75	Cases finalized after a delay of six months (under HGST Act):
560	386	Excise and Taxation	75	76	Disposal of remand cases under Haryana Value Addex Tax
561	387	Excise and Taxation	75	77	Disposal of remand cases under Haryana Value Added Tax Act
562	388	Excise and Taxation	75	78	Non compliance of directions of the Appellate Authority
563	389	Excise and Taxation	75	79	Non compliance of directions of the Appellate Authority
564	390	Excise and Taxation	75	80	Revision Cases
565	391	Excise and Taxation	75	82	Under assessment of tax due to application of incorrect rates of tax: Non/short leavey of tax
566	392	Excise and Taxation	75	83	Non levy of penalty for bogus ITC claim/sale suppression
567	393	Excise and Taxation	75	84	Suppression of Sale – Non levy of penalty for bogus ITC claim
568	394	Excise and Taxation	75	85	Suppression of Sale – Non levy of penalty for bogus ITC claim
569	395	Excise and Taxation	75	87	Evasion of tax by registered dealers
570	396	Excise and Taxation	75	89	Non/short levy of interest
571	397	Excise and Taxation	75	90	Result of Audit
572	398	Excise and Taxation	75	91	Non / short recovery of license fee from the licensees
573	399	Excise and Taxation	75	92	Non/short recovery of license fee from the licensees
574	400	Excise and Taxation	75	93	Surety bonds not collected before the allotment of vends
575	401	Excise and Taxation	75	94	Non-realization of differential license fee on re-auction
576	402	Excise and Taxation	75	95	Non / short recovery of interest
577	403	Excise and Taxation	75	96	Non levy/realization of penalty for short lifting of quarterly quota of liquor
578	404	Excise and Taxation	75	97	Non levy/recovery of peantly for illegal possession and trade of liquor
579	405	Excise and Taxation	78	1	Evasion of tax detected by the Department
580	406	Excise and Taxation	78	2	Non production of records to audit for scrutiny
581	407	Excise and Taxation	78	3	Absence of provision for finalization of

					assessment besides cancellation of Registration Certificate (RC)
582	408	Excise and Taxation	78	4	Non registration of works contractors
583	409	Excise and Taxation	78	5	Reduction in number of scrutiny cases
584	410	Excise and Taxation	78	6	Underassessment/irregular refund of tax due to application of incorrect rate of tax
585	411	Excise and Taxation	78	7	Underassessment due to allowing benefit against fake forms
586	412	Excise and Taxation	78	8	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
587	413	Excise and Taxation	78	9	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
588	414	Excise and Taxation	78	10	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
589	415	Excise and Taxation	78	11	Underassessment due to non levy of tax/interest/surcharge and allowing excess benefit of tax concession
590	416	Excise and Taxation	78	12	Underassessment / Excess refund due to non / incorrect reversal of ITC
591	417	Excise and Taxation	78	13	Underassessment / Excess refund due to non / incorrect reversal of ITC
592	418	Excise and Taxation	78	14	Underassessment / Excess refund due to non / incorrect reversal of ITC
593	419	Excise and Taxation	78	15	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
594	420	Excise and Taxation	78	16	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
595	421	Excise and Taxation	78	17	Non-consideration of stock of Paddy/Rice purchased against form VAT-D2
596	422	Excise and Taxation	78	18	Non levy of penalty under Section 10A of CST Act
597	423	Excise and Taxation	78	19	Excess refund due to allowing deduction against invalid documents
598	424	Excise and Taxation	78	20	Irregular refund to contractors/traders
599	425	Excise and Taxation	78	21	Irregular refund to contractors of DMRC
600	426	Excise and Taxation	78	22	Non maintenance of Demand and Collection register (DCR) of returns (VAT G-8)
601	427	Excise and Taxation	78	23	Late servicing of assessment orders and demand notices
602	428	Excise and Taxation	78	24	Non examination of assessment cases by DETCs/JETCs

603	429	Excise and Taxation	78	25	Loss of revenue due to delay in re-assessment of the cases
604	430	Excise and Taxation	78	26	Recovery of demand created during the year
605	431	Excise and Taxation	78	27	Incorrect benefit of ITC on goods not sold
606	432	Excise and Taxation	78	29	Non/short levy of tax due to incorrect classification
607	433	Excise and Taxation	78	30	Excess allowance of deposit of tax
608	434	Excise and Taxation	78	31	Non levy of tax on sale of chemicals
609	435	Excise and Taxation	78	32	Short levy of tax on sale of pipes
610	436	Excise and Taxation	78	33	Non levy of additional tax/penalty for misuse of Form VAT D-1
611	437	Excise and Taxation	78	34	Evasion of tax due to suppression of Sales
612	438	Excise and Taxation	78	35	Results of audit
613	439	Excise and Taxation	78	36	Non/short levy of license Fee and interest
614	440	Excise and Taxation	78	37	Non/short levy of license Fee and interest
615	441	Excise and Taxation	78	38	Non levy/recovery of penalty for illegal possession and trade of liquor
616	442	Excise and Taxation	82	73	Non production of records to audit for scrutiny
617	443	Excise and Taxation	82	74	Non-disposal of attached property
618	444	Excise and Taxation	82	75	Deletion of demand against false forms
619	445	Excise and Taxation	82	76	Irregular deletion/concealment of arrears
620	446	Excise and Taxation	82	77	Failure to initiate follow up action
621	447	Excise and Taxation	82	78	Non levy of interest
622	448	Excise and Taxation	82	79	Under assessment of tax due to calculation mistake
623	449	Excise and Taxation	82	80	Short/Non levy of tax due to incorrect classification
624	450	Excise and Taxation	82	81	Short/Non levy of tax due to incorrect classification
625	451	Excise and Taxation	82	82	Short/Non levy of tax due to incorrect classification
626	452	Excise and Taxation	82	83	Non levy of interest
627	453	Excise and Taxation	82	84	Incorrect benefit of input tax credit on goods not sold
628	454	Excise and Taxation	82	85	Results of audit
629	455	Excise and Taxation	82	86	Non/short deposit of security and additional security
630	456	Excise and Taxation	82	87	Non/short recovery of license fee and interest
631	457	Excise and Taxation	82	88	Non/short recovery of license fee and interest

632	458	Excise and Taxation	82	89	Non-realisation of differential license fee on re-auction.
633	459	Excise and Taxation	82	90	Non-realisation of differential license fee on re-auction
634	460	Excise and Taxation	82	91	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
635	461	Excise and Taxation	82	92	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
636	462	Excise and Taxation	82	93	Non-recovery/levy of penalty for illegal possession and trade of liquor
637	463	Excise and Taxation	82	94	Non-recovery/levy of penalty for illegal possession and trade of liquor
638	464	Excise and Taxation	82	95	Internal control mechanism
639	465	Excise and Taxation	82	96	Inadequate coverage of internal audit
640	466	Excise and Taxation	82	97	Result of Audit
641	467	Excise and Taxation	84	1	Non production of records to audit for scrutiny.
642	468	Excise and Taxation	84	2	Under-assessment due to wrong exemption/concession against false form and allowing benefit of tax on sale to non existing dealers.
643	469	Excise and Taxation	84	3	Non adherence to provisions of exemption and concessions.
644	470	Excise and Taxation	84	4	Non-disposal of attached property
645	471	Excise and Taxation	84	5	Deletion of demand against false forms
646	472	Excise and Taxation	84	6	Irregular deletion/concealment of arrears
647	473	Excise and Taxation	84	7	Failure to initiate follow up action
648	474	Excise and Taxation	84	8	Non levy of interest
649	475	Excise and Taxation	84	9	Under assessment of tax due to calculation mistake
650	476	Excise and Taxation	84	10	Short/Non levy of tax due to incorrect classification
651	477	Excise and Taxation	84	11	Short/Non levy of tax due to incorrect classification
652	478	Excise and Taxation	84	12	Short/Non levy of tax due to incorrect classification
653	479	Excise and Taxation	84	13	Non levy of interest
654	480	Excise and Taxation	84	14	Incorrect benefit of input tax credit on goods not sold
655	481	Excise and Taxation	84	15	Results of audit
656	482	Excise and Taxation	84	16	Non/short deposit of security and additional security

657	483	Excise and Taxation	84	17	Non/short recovery of license fee and interest
658	484	Excise and Taxation	84	18	Non/short recovery of license fee and interest
659	485	Excise and Taxation	84	19	Non-realisation of differential license fee on re-auction.
660	486	Excise and Taxation	84	20	Non-realisation of differential license fee on re-auction
661	487	Excise and Taxation	84	21	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
662	488	Excise and Taxation	84	22	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
663	489	Excise and Taxation	84	23	Non-recovery/levy of penalty for illegal possession and trade of liquor
664	490	Excise and Taxation	85	1	Analysis of arrears of revenue:
665	491	Excise and Taxation	85	2	Response of the Government/Departments towards audit:/ Department wise details of Inspection Reports:
666	492	Excise and Taxation	85	3	Non production of Records of audit for scrutiny:
667	493	Excise and Taxation	85	4	Filing of returns:
668	494	Excise and Taxation	85	5	Evasion of tax by unregistered contractors;/registration of contractors:
669	495	Excise and Taxation	85	6	Non levy of Interest:
670	496	Excise and Taxation	85	7	Non levy of Tax/Penalty for misuse of form VAT D-1:
671	497	Excise and Taxation	85	8	Short levy of tax and interest due to application of incorrect rate of tax:
672	498	Excise and Taxation	85	9	Exemption of tax on Sub-Contract without supporting documents:
673	499	Excise and Taxation	85	10	Allowing benefit of Works Contract Tax (WCT) without verification:
674	500	Excise and Taxation	85	11	Under-assessment of tax due to calculation mistake:
675	501	Excise and Taxation	85	12	Under-assessment of tax due to allowing excess benefit of ITC:
676	502	Excise and Taxation	85	13	Under-assessment of tax due to short assessment of taxable turnover
677	503	Excise and Taxation	85	14	Excess deduction of Labour and Services without recorded reasons
678	504	Excise and Taxation	85	15	Non levy of tax on material supplied by contractee to contractor

679	505	Excise and Taxation	85	16	Short assessment of tax under amnesty scheme:
680	506	Excise and Taxation	85	17	Under-assessment of tax due to allowing concessional tax on invalid forms 'C'
681	507	Excise and Taxation	85	18	Under-assessment of tax due to assessment on less turnover:
682	508	Excise and Taxation	85	19	Under-assessment of tax due to allowing benefit against invalid
683	509	Excise and Taxation	85	20	forms 'F'
684	510	Excise and Taxation	85	21	Under-assessment of tax due to allowing excess benefit of ITC on stock transfer or losses Short/non reversal of ITC by Assessing Authority resulted in excess benefit of ITC of Rs.9.04 crore.
685	511	Excise and Taxation	85	22	Incorrect benefit of Input Tax Credit on goods not sold:
686	512	Excise and Taxation	85	23	Non levy of tax:
687	513	Excise and Taxation	85	24	Under-assessment of tax due to calculation mistake:
688	514	Excise and Taxation	85	25	Non levy of interest
689	515	Excise and Taxation	85	26	Inadmissible Input Tax Credit:
690	516	Excise and Taxation	85	27	Under-assessment of tax due to application of incorrect rate of tax:
691	517	Excise and Taxation	85	28	Incorrect benefit of tax deposit into Government Accounts without verification:
692	518	Excise and Taxation	85	29	Results of audit:
693	519	Excise and Taxation	85	30	Non/short recovery of interest:
694	520	Excise and Taxation	85	31	Non levy/realisation of penalty for short lifting of quarterly quota of liquor:
695	521	Excise and Taxation	85	32	Non-realisation of differential licence fee:
696	522	Excise and Taxation	86	1	Non production of Records of audit for scrutiny
697	523	Excise and Taxation	86	2	Recovery in accepted cases
698	524	Excise and Taxation	86	3	Results of Audit
699	525	Excise and Taxation	86	4	Evasion of tax due to supersession of sales
700	526	Excise and Taxation	86	5	Evasion of tax due to suppression of purchase
701	527	Excise and Taxation	86	6	input Tax Credit incorrectly allowed on Capital Goods and Petroleum Products
702	528	Excise and Taxation	86	7	Incorrect benefit of input Tax Credit on goods not sold
703	529	Excise and Taxation	86	8	Under assessment of tax due to mistake in calculation

704	530	Excise and Taxation	86	9	Under assessment of tax due to application of incorrect rate of tax
705	531	Excise and Taxation	86	10	Under assessment of tax due to non levy of tax on handling charges
706	532	Excise and Taxation	86	11	Tax benefits allowed against invalid forms 'F'
707	533	Excise and Taxation	86	12	Non levy of interest
708	534	Excise and Taxation	86	13	Non levy of tax on taxable goods
709	535	Excise and Taxation	86	14	Non levy of penalty
710	536	Excise and Taxation	86	15	Results of audit
711	537	Excise and Taxation	86	16	Non levy of penalty for short lifting of quarterly quota of liquor
712	538	Excise and Taxation	86	17	Non levy of interest on delayed payment of license fee
713	539	Excise and Taxation	87	1	Analysis of rrears of revenue
714	540	Excise and Taxation	87	2	Internal Audit
715	541	Excise and Taxation	87	3	Recovery in accepted cases
716	542	Excise and Taxation	87	4	Non levy of tax on purchases under Composition scheme
717	543	Excise and Taxation	87	5	Loss of revenue due to non-reversal of Input Tax Credit
718	544	Excise and Taxation	87	6	Inadmissible Input Tax Credit:
719	545	Excise and Taxation	87	7	Evasion of Tax due to non-accountal of inter-state purchases
720	546	Excise and Taxation	87	8	Non/Short levy of interest
721	547	Excise and Taxation	87	9	Evasion of tax to suppression of sales
722	548	Excise and Taxation	87	10	Under assessment of tax due to allowing concessional rate of tax against invalid farms 'C'
723	549	Excise and Taxation	87	11	Under assessment of tax due to application of incorrect rate of tax
724	550	Excise and Taxation	87	12	Results of audit
725	551	Excise and Taxation	87	13	Non/short recovery of interest
726	552	Excise and Taxation	87	14	Non-recovery/ levy of penalty for illegal possession
Finance					
727	1	Haryana State Lotteries	36	25	Suspended misappropriation of Government money
728	2	Haryana State Lotteries	46	36	Appointment of main stockists
729	3	Haryana State Lotteries	46	40	Other points of interest
730	4	Finance (Lotteries)	50	146	Results of Audit
731	5	Haryana State Lotteries	52	87	Short Deposit of State proceeds of lottery tickets

732	6	Finance	56	14	Overpayment of pensionary benefits
733	7	Finance	58	40	Loans to Municipal Councils/ Municipal Committees
734	8	Finance	58	72	Overpayment of pensionary benefits
735	9	Finance	63	38	Results of Audit
736	10	Finance	65	20	Overpayment of pensionary benefits
737	11	Finance	67	37	Overpayment of pensionary benefits
738	12	Finance	88	1	Excess expenditure and its regularization
739	13	Finance	88	2	Excess expenditure and its regularization
740	14	Finance	88	3	Excess expenditure and its regularization
Food and Drug Administration					
741	1	Food and Drug Administration	79	28	Non-conducting of survey and non-registration of Food Business Operators
742	2	Food and Drug Administration	79	29	Inadequate infrastructure facilities in the food laboratories
743	3	Food and Drug Administration	79	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
744	4	Food and Drug Administration	79	31	Inspection of registered establishment
745	5	Food and Drug Administration	79	32	Non-achievement of targets for collection of samples
746	6	Food and Drug Administration	79	33	Non-adjudication against offenders of sub-standard/misbranded samples
747	7	Food and Drug Administration	79	34	Delay in adjudication of cases
748	8	Food and Drug Administration	79	35	Availability of manpower
749	9	Food and Drug Administration	79	36	Information, Education and Communication activities
750	10	Food and Drug Administration	79	37	Conclusion
Food, Civil supplies & Consumer Affairs					
751	1	Food, Civil supplies & Consumer Affairs	23	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
752	2	Food, Civil supplies & Consumer Affairs	34	47	Under storage of wheat
753	3	Food, Civil supplies & Consumer Affairs	36	7	Loss due to storage of wheat.
754	4	Food, Civil supplies & Consumer Affairs	40	47	Damage caused to wheat in Storage
755	5	Food, Civil supplies & Consumer Affairs	42	42	Loss due to negligence
756	6	Food, Civil supplies & Consumer Affairs	60	90	Loss due to delay in supply of wheat to Food Corporation of India

757	7	Food, Civil supplies & Consumer Affairs	63	68	(i) Food Security, Subsidy and Management of Food grain (ii) Financial arrangements
758	8	Food, Civil supplies & Consumer Affairs	63	69	Loss of interest due to delay in deposit of cheques
759	9	Food, Civil supplies & Consumer Affairs	63	70	Loss due to non adherence of the instructions of FCI
760	10	Food, Civil supplies & Consumer Affairs	63	71	Millers had not supplied the rice after milling of paddy
761	11	Food, Civil supplies & Consumer Affairs	63	72	Loss due to damage of wheat
762	12	Food, Civil supplies & Consumer Affairs	63	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
763	13	Food, Civil supplies & Consumer Affairs	65	14	State/District Consumer Protection Councils not functional
764	14	Food, Civil supplies & Consumer Affairs	65	16	Excess consumption of gunny bags
765	15	Food, Civil supplies & Consumer Affairs	68	30	Loss due to lack of supervision and improper storage of wheat stock
766	16	Food, Civil supplies & Consumer Affairs	72	47	Loss of interest due to delay in claiming refund of Bonus paid to farmers
767	17	Food, Civil supplies & Consumer Affairs	75	58	Loss due to distribution of food grains to ineligible ration card holders
768	18	Food, Civil supplies & Consumer Affairs	77	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
769	19	Food, Civil supplies & Consumer Affairs	77	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
770	20	Food, Civil supplies & Consumer Affairs	77	41	Non-delivery of rice by millers
771	21	Food, Civil supplies & Consumer Affairs	77	42	Non-recovery from the millers
772	22	Food, Civil supplies & Consumer Affairs	77	43	Non-recovery of amount of value cut and moisture cut from millers
773	23	Food, Civil supplies & Consumer Affairs	77	44	Non-adherence of guidelines
774	24	Food, Civil supplies & Consumer Affairs	80	13	Non-realisation of claims from FCI and extra burden of interest
775	25	Food, Civil supplies & Consumer Affairs	80	14	Delay in furnishing utilization certificates
776	26	Food, Civil supplies & Consumer Affairs	81	14	Extra burden of interest
777	27	Food, Civil supplies & Consumer Affairs	81	15	Loss due to suspected misappropriation of paddy

778	28	Food, Civil supplies & Consumer Affairs	81	16	Delay in furnishing utilization certificates
779	29	Food, Civil supplies & Consumer Affairs	82	28	Misappropriation of paddy due to violation of laid down norms by the department
780	30	Food, Civil supplies & Consumer Affairs	82	29	Extra burden of interest due to delay in claiming driage charges.
781	31	Food, Civil supplies & Consumer Affairs	82	30	Delay in furnishing utilisation certificate (S.F.)
782	32	Food, Civil supplies & Consumer Affairs	83	1	Loss to the State Exchequer due to delayed claim of lower interest charges
783	33	Food, Civil supplies & Consumer Affairs	83	2	Irregular expenditure on watch and ward
784	34	Food, Civil supplies & Consumer Affairs	83	3	Delay in submission of Utilisation Certificates
Forest & Wildlife					
785	1	Forest	56	5	Rehabilitation of common lands in Aravali Hills
786	2	Forest	58	3	Rehabilitation of common lands in Aravali Hills
787	3	Forest	58	41	Short Recovery of royalty on forest produce
788	4	Forest	58	130	Loss due to delay in harvesting of poplar trees
789	5	Forest	58	132	Absence of physical verification of timer
790	6	Forest	63	79	Nugatory expenditure
791	7	Forest	80	15	Unfruitful expenditure on water harvesting structure
792	8	Forest	82	31	Encroachment of forest land
793	9	Forest	82	33	Poor/inadequate control Failure
794	10	Forest	82	34	Delay in furnishing utilisation certificates (SF)
795	11	Forest	83	20	Delay in submission of Utilisation Certificates
General					
796	1	General	52	65	Write-off of losses etc
797	2	General	58	44	Results of Audit
798	3	General	58	97	Write-off of losses, etc
799	4	General	61	28	Misappropriations, defalcations, etc.
800	5	General	61	31	Lack of accountability
801	6	General	63	84	Financial assistance to local bodies and other institutions
802	7	General	63	85	Misappropriations, defalcations, etc.

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

830	21	Health	74	16	Improper-functioning of PHCs/Sub-Centres
831	22	Health	74	17	Lack of basic amenities in Sub-Centres
832	23	Health	74	19	Dispensing adulterated/spurious medicines to the patients
833	24	Health	74	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
834	25	Health	74	21	Embezzlement due to inadequate financial control
835	26	Health	75	59	Non-recovery of bond money
836	27	Health	77	45	Utilization of funds by Red cross Society
837	28	Health	77	46	Training to the handicapped persons
838	29	Health	81	17	Award of rate contract to ineligible firms
839	30	Health	81	18	Purchase of medicines from blacklisted firms
840	31	AYUSH(Health)	82	25	Loss of revenue
Higher Education					
841	1	Higher Education	52	6	Extra expenditure on purchase of paper
842	2	Higher Education	72	12	Performance evaluation
843	3	Higher Education	72	13	Misappropriations, losses, defalcations, etc.
844	4	Higher Education	77	22	Implementation of reservation / fee concession policy
845	5	Higher Education	77	23	Infrastructure
846	6	Higher Education	77	24	Internal control mechanism
847	7	Higher Education	80	2	Non-adjustment of temporary advances
848	8	Higher Education	80	3	Avoidable payment of Service Tax
849	9	Higher Education	80	4	Computerisation of University Activities
Home					
850	1	Home(Jail)	50	9	Injudicious purchase
851	2	Home	56	18	Stores and Stock
852	3	Home	63	49	Arrears of revenue
853	4	Home	63	50	Results of Audit
854	5	Home	63	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
855	6	Home	67	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period
856	7	Home	68	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon

857	8	Home	68	94	Arrears of revenue
858	9	Home	68	95	Results of Audit
859	10	Home	68	161	Analysis of arrears of revenue
860	11	Home	70	11	Delay/non-completion of building works
861	12	Home	70	72	Non-realization of police cost from Railways
862	13	Home	70	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification s
863	14	Home	70	75	Non-short raising of bills
864	15	Home	70	76	Non-short raising of bills
865	16	Home	70	77	Non-disposal of arms and ammunition
866	17	Home	73	65	Non-forfeiture of surely bonds
867	18	Home and Administration of Justice	75	61	Management of properties of Haryana Wakf Board
868	19	Home	77	49	Non-implementation of Outdoor Surveillance System
869	20	Home(Jail)	80	8	Outstanding recoveries on account of job work/sales by jail factories
870	21	Home(Jail)	80	12	Non-constitution of Board of Visitors for inspection of Jails
871	22	Home	82	35	Unauthorised use of golf course on Government land
Housing					
872	1	Housing (Housing Board)	81	20	Avoidable expenditure on abandoned housing project
873	2	Housing (Housing Board)	82	36	Avoidable payment of income tax and non-realisation of interest
Skill Development & Industrial Training					
874	1	Industrial Training	62	80	Delay in issue of Inspection s and settlement of old objections
875	2	Industrial Training and Vocational Education	77	50	Blockade of funds due to injudicious selection of site
876	3	Industrial Training	79	39	Purchases without tendering process
877	4	Industrial Training	79	40	Non-utilization of surplus machinery and tools
878	5	Industrial Training	80	53	Misappropriations, losses, defalcations, etc.
879	6	Industrial Training	82	66	Delay in furnishing utilisation certificates (S.F.)
880	7	Skill development Industrial training	83	27	Delay in submission of Utilisation Certificates

Industries and Commerce					
881	1	Industries and Commerce	16	2(d)	Supply of setting up industries unit in selected backward areas
882	2	Industries and Commerce	22	10 (ii)	Industrial Estate
883	3	Industries and Commerce	32	4	Development of small industries
884	4	Industries and Commerce	36	13	Non-utilization of loan
885	5	Industries and Commerce (Supplies and Disposal)	40	49	Extra expenditure due to retendering
886	6	Industries and Commerce	50	5	Capital investment subsidy
887	7	Industries and Commerce	64	66	Results of Audit
888	8	Industries and Commerce	68	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
889	9	Industries and Commerce	72	117	Non/short recovery of interest free loan
890	10	Industries and Commerce	73	87	Delay in furnishing utilization certificates (STATE FINANCES)
891	11	Industries and Commerce	79	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
892	12	Industries and Commerce (Supplies and Disposal)	81	21	Information Technology Audit of e-Procurement system
893	13	Industries and Commerce (Supplies and Disposal)	81	22	Delay in furnishing utilization certificates
Information, Public Relations and Cultural Affairs					
894	1	Information, Public Relations and Cultural Affairs	75	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
895	2	Public Relations	80	17	Effectiveness of advertisement on TV channels
Irrigation and Water Resources					
896	1	Irrigation and Water Resources	46	34	Procurement of sub-standard cement
897	2	Irrigation and Water Resources	54	90	Short recovery of lease rent
898	3	Irrigation and Water Resources	60	39	Land under unauthorized possessions
899	4	Irrigation and Water Resources	60	41	Recoverable amount
900	5	Irrigation and Water Resources	60	42	Store management
901	6	Irrigation and Water Resources	60	46	Recoverable amount from HUDA.
902	7	Irrigation and Water Resources	67	30	Extra avoidable expenditure on land acquisition
903	8	Irrigation and Water Resources	68	98	Results of Audit
904	9	Irrigation and Water Resources	72	36	Excess payment due to adoption of incorrect Wholesale price index of steel
905	10	Irrigation and Water Resources	73	6	Planning

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

Mines and Geology					
931	1	Mines and Geology	29	71	Results of Audit
932	2	Mines and Geology	32	47	Uncollected revenue
933	3	Mines and Geology	32	48	Results of Audit
934	4	Mines and Geology	34	55	Uncollected revenue
935	5	Mines and Geology	38	50	Results of Audit
936	6	Mines and Geology	38	51	Receipts from Mines and Minerals
937	7	Mines and Geology	40	93	Outstanding Inspection s.
938	8	Mines and Geology	40	94	Results of Audit
939	9	Mines and Geology	44	48	Uncollected Revenue
940	10	Mines and Geology	44	50	Results of Audit
941	11	Mines and Geology	44	53	Short Calculation of interest
942	12	Mines and Geology	44	54	Uncollected Revenue
943	13	Mines and Geology	44	56	Results of Audit
944	14	Mines and Geology	44	57	Non-realisation of contract money and interest
945	15	Mines and Geology	44	58	Non-recovery of dead rent and interest thereon
946	16	Mines and Geology	44	59	Interest not charged on delayed payments
947	17	Mines and Geology	44	60	Uncollected revenue.
948	18	Mines and Geology	44	61	Results of Audit
949	19	Mines and Geology	44	62	Non-recovery of contract money and interest
950	20	Mines and Geology	44	63	Non-recovery/Short-recovery of royalty
951	21	Mines and Geology	44	64	Interest not charged
952	22	Mines and Geology	48	14	Arrears in revenue
953	23	Mines and Geology	48	15	Outstanding inspection s and audit observations
954	24	Mines and Geology	50	112	Results of Audit
955	25	Mines and Geology	50	139	Arrears in revenue
956	26	Mines and Geology	54	97	Arrears in revenue
957	27	Mines and Geology	54	98	Results of Audit
958	28	Mines and Geology	54	99	Short recovery of contract money and interest
959	29	Mines and Geology	58	19	Arrears in revenue
960	30	Mines and Geology	58	20	Results of Audit
961	31	Mines and Geology	58	21	Receipts from Mines and Minerals
962	32	Mines and Geology	58	22	Non/Short recovery of dead rent, royalty and interest
963	33	Mines and Geology	58	23	Non/Short recovery of royalty from Brick Kiln Owners

964	34	Mines and Geology	58	24	Non-recovery of lease fee on short term permits
965	35	Mines and Geology	58	25	Non recovery of interest on belated payments
966	36	Mines and Geology	63	47	Arrears of revenue
967	37	Mines and Geology	63	48	Results of Audit
968	38	Mines and Geology	65	65	Arrears of revenue
969	39	Mines and Geology	65	66	Arrears of revenue
970	40	Mines and Geology	65	67	Non/short recovery of royalty and interest
971	41	Mines and Geology	67	75	Non recovery of royalty and interest
972	42	Mines and Geology	68	79	Results of Audit
973	43	Mines and Geology	70	81	Result of audit
974	44	Mines and Geology	70	82	Non-recovery of royalty and interest
975	45	Mines and Geology	71	82	Results of audit
976	46	Mines and Geology	71	83	Non-recovery of royalty and interest
977	47	Mines and Geology	72	121	Non-recovery of royalty and interest
978	48	Mines and Geology	73	144	Rusults of Audit
979	49	Mines and Geology	73	145	Non/short realisation of bid money
980	50	Mines and Geology	74	117	Non/short realisation of bid money
981	51	Mines and Geology	78	49	Non/short recovery of royalty and interest
982	52	Mines and Geology	82	110	Result of Audit
983	53	Mines and Geology	82	111	Non/short recovery of royalty and interest
984	54	Mines and Geology	84	37	Result of Audit
985	55	Mines and Geology	84	38	Non recovery of contract money and interest.
986	56	Mines and Geology	84	39	Non/short recovery of royalty and interest.
987	57	Mines and Geology	85	45	Termination of Contract:
988	58	Mines and Geology	85	46	Delayed/non-execution of agreements:
989	59	Mines and Geology	85	47	Receipts from mining contracts and leases Short/non-deposit of contract money and interest thereon:
990	60	Mines and Geology	85	48	Delayed/non-deposit of monthly installment to the Fund and interest thereon:
991	61	Mines and Geology	85	49	Lack of monitoring of the Fund
992	62	Mines and Geology	85	50	Non preparation of District Survey Report (DSR):
993	63	Mines and Geology	85	51	Mapping of allotted sand mining area:
994	64	Mines and Geology	85	52	Identification of unauthorized mining activities Nagli Block YNR B-1:
995	65	Mines and Geology	85	53	Verification of environmental clearance conditions:

996	66	Mines and Geology	85	54	Short/non-recovery of royalty, additional royalty and interest thereon from brick kiln owners:
997	67	Mines and Geology	86	30	Results of audit
998	68	Mines and Geology	86	31	Short/non recovery of advance monthly instalments and interest
999	69	Mines and Geology	86	32	Short/non deposit in Mines and Mineral Development, Restoration and Rehabilitation Fund
1000	70	Mines and Geology	86	33	Non/short recovery of royalty and interest
Other Administrative Services					
1001	1	Other administrative services	83	25	Delay in submission of Utilisation Certificates
Power (Chief Electrical Inspector)					
1002	1	Power (Chief Electrical Inspector)	52	76	Non-charging of electricity duty on extended load
1003	2	Power (Chief Electrical Inspector)	52	77	Short realization of electricity duty due to application of incorrect rates
1004	3	Power (Chief Electrical Inspector)	52	78	Electricity duty not charged after expiry of exemption period
1005	4	Power (Chief Electrical Inspector)	70	85	Analysis of arrears of revenue
Printing and Stationery					
1006	1	Printing and Stationery (Transferred from Finance(Lotteries) Department)	53	3	Printing of lottery tickets
1007	2	Printing and Stationery	58	82	Excess issue of paper to private printers
1008	3	Printing and Stationery	60	90A	Overpayment to private printer
Public Health Engineering					
1009	1	Public Health Engineering	61	12	Shortage of material
1010	2	Public Health Engineering	64	3	Non-recovery of loans and non-contribution of share by MCs
1011	3	Public Health Engineering	64	4	Recoverable amount from HUDA
1012	4	Public Health Engineering	64	6	Yamuna Action Plan
1013	5	Public Health Engineering	71	18	Blocking of funds on purchase of stores in excess of requirement
1014	6	Public Health Engineering	71	85	Non-recovery of water charges
1015	7	Public Health Engineering	75	1	Expenditure in excess of estimates
1016	8	Public Health Engineering	75	3	Irregular splitting of works
1017	9	Public Health Engineering	77	4	Irregular splitting of works
1018	10	Public Health Engineering	77	11	Blockade of funds on unutilized pipes
1019	11	Public Health Engineering	80	22	Non-completion of the projects within stipulated period
1020	12	Public Health Engineering	80	23	Irregular enhancement of scope of works

1021	13	Public Health Engineering	82	37	Unfruitful expenditure on incomplete work.
1022	14	Public Health Engineering	82	38	Misappropriations, losses, defalcations, etc. (S.F.)
1023	15	Public Health Engineering	83	12	Wasteful expenditure on non-functional water works
1024	16	Public Health Engineering	83	13	Misappropriations, losses, thefts, etc
Public Works Department (Building & Roads)					
1025	1	Public Works Department (Building & Roads)	38	61	Arrears of rent
1026	2	Public Works Department (Building & Roads)	50	49	Execution of works without technical sanction of cost estimates
1027	3	Public Works Department (Building & Roads)	50	57	Reimbursement claims
1028	4	Public Works Department (Building & Roads)	50	61	Release of advances not covered by agreement
1029	5	Public Works Department (Building & Roads)	50	63	Excess payment of price increase on diesel
1030	6	Public Works Department (Building & Roads)	54	22	Avoidable payment of interest
1031	7	Public Works Department (Building & Roads)	68	39	Irregular expenditure on operation of excess ex-cadre posts
1032	8	Public Works Department (Building & Roads)	72	39	Undue financial aid to contractor
1033	9	Public Works Department (Building & Roads)	73	39	Non-mutation of land acquired
1034	10	Public Works Department (Building & Roads)	75	68	Incomplete works
1035	11	Public Works Department (Building & Roads)	75	69	Miscellaneous Public Works Advances
1036	12	Public Works Department (Building & Roads)	79	46	Maintenance of Roads
1037	13	Public Works Department (Building & Roads)	79	47	Contract management - Non-recovery of liquidated damages
1038	14	Public Works Department (Building & Roads)	79	49	Unfruitful expenditure on incomplete work
1039	15	Public Works Department (Building & Roads)	82	39	Unfruitful expenditure on widening and strengthening of link road.
Renewable Energy					
1040	1	Renewable Energy	38	16	Evaluation and monitoring.
1041	2	Renewable Energy	74	60	Implementation of Solar Street Lighting Systems Programme
Revenue and Disaster Management					
1042	1	Revenue and Disaster Management	26	10	Gratuitous relief for crops/houses damaged

1043	2	Revenue and Disaster Management	29	62	Results of Audit
1044	3	Revenue and Disaster Management	34	29	Land reforms
1045	4	Revenue and Disaster Management	34	30	Compensation to landowner
1046	5	Revenue and Disaster Management	34	31	Consolidation of holdings
1047	6	Revenue and Disaster Management	34	84	Under valuation of immovable property
1048	7	Revenue and Disaster Management	40	80	Results of Audit
1049	8	Revenue and Disaster Management	40	81	Under valuation of immovable property
1050	9	Revenue and Disaster Management	40	82	Misclassifications of instruments
1051	10	Revenue and Disaster Management	40	83	Irregular grant of exemption
1052	11	Revenue and Disaster Management	40	89	Embezzlement of Government revenue
1053	12	Revenue and Disaster Management	42	103	Results of Audit
1054	13	Revenue and Disaster Management	42	104	Irregular exemption of stamp duty
1055	14	Revenue and Disaster Management	44	46	Mewat Development Board
1056	15	Revenue and Disaster Management	44	66	Uncollected Revenue (Land Revenue)
1057	16	Revenue and Disaster Management	44	68	Short levy of Stamp duty
1058	17	Revenue and Disaster Management	44	70	Evasion of Stamp duty and registration fee through power of attorney
1059	18	Revenue and Disaster Management	44	72	Misclassification of instruments
1060	19	Revenue and Disaster Management	44	73	Uncollected Revenue
1061	20	Revenue and Disaster Management	44	76	Results of Audit
1062	21	Revenue and Disaster Management	50	95	Internal Audit
1063	22	Revenue and Disaster Management	50	100	Short levy of stamp duty
1064	23	Revenue and Disaster Management	50	105	Outstanding audit objections in Internal Audit
1065	24	Revenue and Disaster Management	50	107	Short recovery of stamp duty on mortgage deed
1066	25	Revenue and Disaster Management	50	108	Evasion of stamp and registration fees through power of attorney
1067	26	Revenue and Disaster Management	50	137	Arrears in revenue
1068	27	Revenue and Disaster Management	52	69	Results of Audit
1069	28	Revenue and Disaster Management	52	71	Evasion of Stamp Duty due to under valuation of immovable property
1070	29	Revenue and Disaster Management	54	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
1071	30	Revenue and Disaster Management	54	18	Fictitious payment of gratuitous relief
1072	31	Revenue and Disaster Management	54	19	Drawal of funds without requirement
1073	32	Revenue and Disaster Management	54	49	Arrear in revenue
1074	33	Revenue and Disaster Management	54	50	Results of Audit
1075	34	Revenue and Disaster Management	54	51	Results of Audit

1076	35	Revenue and Disaster Management	54	52	Non/Short recovery of Stamp duty
1077	36	Revenue and Disaster Management	54	53	Incorrect exemption of Stamp duty
1078	37	Revenue and Disaster Management	54	54	Evasion of stamp duty due to undervaluation of immovable property
1079	38	Revenue and Disaster Management	54	57	Evasion of stamp duty and registration fees through power of attorney
1080	39	Revenue and Disaster Management	54	59	Results of Audit
1081	40	Revenue and Disaster Management	54	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
1082	41	Revenue and Disaster Management	54	61	Procedure for receipt and disposal of revenue recovery cases
1083	42	Revenue and Disaster Management	54	62	Return of RRCs
1084	43	Revenue and Disaster Management	56	21	Loss of interest due to delayed refund of unspent amount
1085	44	Revenue and Disaster Management	56	22	Excess payment of Gratuitous Relief
1086	45	Revenue and Disaster Management	58	29	Results of Audit
1087	46	Revenue and Disaster Management	58	30	Stamp Duty and Registration Fees
1088	47	Revenue and Disaster Management	58	116	Results of Audit
1089	48	Revenue and Disaster Management	58	117	Short levy of stamp duty on exchange of property
1090	49	Revenue and Disaster Management	58	119	Evasion of stamp duty
1091	50	Revenue and Disaster Management	60	24	Fraudulent drawals and embezzlement of Government money
1092	51	Revenue and Disaster Management	60	25	Drawal of funds in advance of requirement
1093	52	Revenue and Disaster Management	60	114	Results of Audit
1094	53	Revenue and Disaster Management	60	115	Outstanding inspection s and audit observations
1095	54	Revenue and Disaster Management	60	117	Short levy of stamp duty on exchange of property
1096	55	Revenue and Disaster Management	60	119	Short levy of stamp duty on lease deed
1097	56	Revenue and Disaster Management	60	120	Embezzlement/evasion of stamp duty
1098	57	Revenue and Disaster Management	62	36	Results of Audit
1099	58	Revenue and Disaster Management	62	38	Evasion of stamp duty due to under valuation of immovable property
1100	59	Revenue and Disaster Management	62	39	Non-levy of stamp duty on exchange of property
1101	60	Revenue and Disaster Management	62	41	Short levy of stamp duty
1102	61	Revenue and Disaster Management	62	42	Inadmissible exemption of stamp duty
1103	62	Revenue and Disaster Management	63	17	Results of Audit
1104	63	Revenue and Disaster Management	63	18	Evasion of stamp duty due to under valuation of immovable property

1105	64	Revenue and Disaster Management	63	19	Short levy of stamp duty on exchange of property
1106	65	Revenue and Disaster Management	63	20	Evasion of stamp duty on release deeds
1107	66	Revenue and Disaster Management	63	66	Policy for recovery of beneficiaries share not formulated
1108	67	Revenue and Disaster Management	64	7	Organizational set up
1109	68	Revenue and Disaster Management	64	43	Results of Audit
1110	69	Revenue and Disaster Management	64	45	Sales and utilization of non judicial stamps
1111	70	Revenue and Disaster Management	64	46	Defects noticed in Sub-Registrar Offices
1112	71	Revenue and Disaster Management	64	47	Indents for supply of non-judicial stamps
1113	72	Revenue and Disaster Management	64	48	Short receipt of stamps
1114	73	Revenue and Disaster Management	64	49	Non-disposal of obsolete/damaged stamps
1115	74	Revenue and Disaster Management	64	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds
1116	75	Revenue and Disaster Management	64	51	Failure to cross verify the transactions
1117	76	Revenue and Disaster Management	64	52	Short levy of stamp duty
1118	77	Revenue and Disaster Management	64	53	Under valuation of immovable properties
1119	78	Revenue and Disaster Management	64	54	Short levy of stamp duty due to incorrect application of rates
1120	79	Revenue and Disaster Management	64	56	Incorrect grant of exemption
1121	80	Revenue and Disaster Management	64	57	Incorrect grant of exemption
1122	81	Revenue and Disaster Management	64	58	Misclassification of instruments
1123	82	Revenue and Disaster Management	64	59	Short levy of stamp duty on lease deeds
1124	83	Revenue and Disaster Management	64	60	Short levy of stamp duty
1125	84	Revenue and Disaster Management	64	61	Non/short levy of registration fee
1126	85	Revenue and Disaster Management	64	62	Results of Audit
1127	86	Revenue and Disaster Management	64	63	Failure of senior officials to enforce accountability and protect interest of Government
1128	87	Revenue and Disaster Management	65	44	Short levy of stamp duty and registration fee
1129	88	Revenue and Disaster Management	65	45	Non realization of stamp duty
1130	89	Revenue and Disaster Management	65	47	Short levy of stamp duty due to incorrect application of rate of tax
1131	90	Revenue and Disaster Management	67	82	Results of Audit
1132	91	Revenue and Disaster Management	67	83	Short levy of stamp duty due to misclassification of deeds
1133	92	Revenue and Disaster Management	67	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agriculturists

1134	93	Revenue and Disaster Management	67	85	Miscellaneous irregularities, i.e. the detail of stamp papers issued by Treasury Office was not mentioned on the office copies of the instruments registered
1135	94	Revenue and Disaster Management	67	88	Misclassification of documents
1136	95	Revenue and Disaster Management	67	89	Short levy of stamp duty due to under valuation of properties
1137	96	Revenue and Disaster Management	67	90	Short levy of stamp duty due to under valuation of properties
1138	97	Revenue and Disaster Management	67	91	Unauthorized retention of receipts
1139	98	Revenue and Disaster Management	68	41	Misappropriation, losses, defalcation, etc.
1140	99	Revenue and Disaster Management	68	86	Results of Audit
1141	100	Revenue and Disaster Management	68	87	Short levy of stamp duty due to application of incorrect rates of immovable property
1142	101	Revenue and Disaster Management	68	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
1143	102	Revenue and Disaster Management	68	143	Contracts for catching fish from public ponds
1144	103	Revenue and Disaster Management	68	144	Incorrect grant of exemption on instrument of SEZ/real estate developer
1145	104	Revenue and Disaster Management	68	145	Exemption of SD on collusive decrees
1146	105	Revenue and Disaster Management	68	146	Remission of SD on instruments of compensation awards
1147	106	Revenue and Disaster Management	68	147	Incorrect grant of remission of SD
1148	107	Revenue and Disaster Management	68	149	Delay in implementation of enhanced rates
1149	108	Revenue and Disaster Management	68	150	Evasion of stamp duty due to undervaluation of immovable property
1150	109	Revenue and Disaster Management	68	151	Loss of stamp duty due to misclassification of documents
1151	110	Revenue and Disaster Management	68	152	Short levy duty due to application of incorrect rates of immovable property
1152	111	Revenue and Disaster Management	68	153	General controls
1153	112	Revenue and Disaster Management	68	154	Audit findings/General controls
1154	113	Revenue and Disaster Management	68	155	Inadequacy of input controls & validation checks
1155	114	Revenue and Disaster Management	68	156	Disputed lands and properties
1156	115	Revenue and Disaster Management	68	157	Non-allotment of unique ID number to land owner/cultivator
1157	116	Revenue and Disaster Management	68	158	Absence of provision in HARIS to capture serial number of stamp papers
1158	117	Revenue and Disaster Management	68	159	Other points of interest
1159	118	Revenue and Disaster Management	70	28	Non-refund of un-utilized balance of CRF

1160	119	Revenue and Disaster Management	70	29	Payment of gratuitous relief on contradictory s
1161	120	Revenue and Disaster Management	70	30	Fraud in distribution and double payment of CRF
1162	121	Revenue and Disaster Management	70	59	Result of audit
1163	122	Revenue and Disaster Management	70	60	Evasion of stamp duty due to undervaluation of immovable property
1164	123	Revenue and Disaster Management	70	61	Evasion of stamp duty due to misclassification of documents
1165	124	Revenue and Disaster Management	70	62	Short levy of stamp duty due to application of incorrect rates of immovable property
1166	125	Revenue and Disaster Management	70	63	Exemption of stamp duty on collusive decrees
1167	126	Revenue and Disaster Management	71	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1168	127	Revenue and Disaster Management	71	59	Contracts for collection of toll by private entrepreneurs
1169	128	Revenue and Disaster Management	71	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1170	129	Revenue and Disaster Management	71	61	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1171	130	Revenue and Disaster Management	71	62	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1172	131	Revenue and Disaster Management	71	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1173	132	Revenue and Disaster Management	71	64	Short levy of stamp duty and registration feedue to misclassification of documents
1174	133	Revenue and Disaster Management	71	65	Delay in implementation of enhanced rates of registration fee
1175	134	Revenue and Disaster Management	71	66	Evasion of stamp duty due to undervaluation of immovable property
1176	135	Revenue and Disaster Management	71	67	Non-levy of stamp duty on collusive decrees 18
1177	136	Revenue and Disaster Management	72	110	Evasion of stamp duty due to misclassification of Documents
1178	137	Revenue and Disaster Management	72	111	Evasion of stamp duty due to undervaluation of immovable property
1179	138	Revenue and Disaster Management	72	112	Short levy of stamp duty due to application of incorrect rates of immovable property

1180	139	Revenue and Disaster Management	72	113	Suspected misappropriation of stamp duty
1181	140	Revenue and Disaster Management	72	114	Short levy of stamp duty on partition deed
1182	141	Revenue and Disaster Management	72	115	Irregular exemption of stamp duty
1183	142	Revenue and Disaster Management	73	67	Audit Findings
1184	143	Revenue and Disaster Management	73	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1185	144	Revenue and Disaster Management	73	137	Evasion of stamp duty due to undervaluation of immovable property
1186	145	Revenue and Disaster Management	73	138	Non-levy of stamp duty on plant and machinery
1187	146	Revenue and Disaster Management	73	139	Evasion of stamp duty due to misclassification of documents
1188	147	Revenue and Disaster Management	73	140	Short levy of stamp duty and registration fee due to misclassification of documents
1189	148	Revenue and Disaster Management	73	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1190	149	Revenue and Disaster Management	73	142	Irregular exemption of stamp duty
1191	150	Revenue and Disaster Management	74	94	Results of audit
1192	151	Revenue and Disaster Management	74	95	Misclassification of sale deeds
1193	152	Revenue and Disaster Management	74	96	Critical fields left blank
1194	153	Revenue and Disaster Management	74	97	Measurement units
1195	154	Revenue and Disaster Management	74	98	Wrong input of construction year
1196	155	Revenue and Disaster Management	74	99	Incomplete data capturing
1197	156	Revenue and Disaster Management	74	100	Acceptance of junk data input
1198	157	Revenue and Disaster Management	74	101	Non-capturing of second property details
1199	158	Revenue and Disaster Management	74	102	Non-mapping of locations falling within/outside MC limits
1200	159	Revenue and Disaster Management	74	103	Non-digitisation of prime Khasra master
1201	160	Revenue and Disaster Management	74	104	Transactions by farmers and minus data in case of land purchased against compensation
1202	161	Revenue and Disaster Management	74	105	Transactions on Agricultural land within municipal Omits
1203	162	Revenue and Disaster Management	74	106	HUDA plots having preferential number 'P'
1204	163	Revenue and Disaster Management	74	107	Continued dependence on manual procedures
1205	164	Revenue and Disaster Management	74	108	Non recording of Khasra numbers in the Collector rate list
1206	165	Revenue and Disaster Management	74	109	Non-disposal/recovery of pending cases of under- valuation referred to the Collectors
1207	166	Revenue and Disaster Management	74	110	Short levy of stamp duty due to undervaluation of immovable property

1208	167	Revenue and Disaster Management	74	111	Improper maintenance of record
1209	168	Revenue and Disaster Management	74	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1210	169	Revenue and Disaster Management	74	113	Evasion of stamp duty due to undervaluation of immovable property
1211	170	Revenue and Disaster Management	74	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1212	171	Revenue and Disaster Management	74	115	Undue benefit through reduction in stamp duty
1213	172	Revenue and Disaster Management	74	116	Exemption of stamp duty on collusive decrees
1214	173	Revenue and Disaster Management	75	70	Delay in release of annuity payment to the beneficiaries
1215	174	Revenue and Disaster Management	75	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1216	175	Revenue and Disaster Management	75	99	Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act
1217	176	Revenue and Disaster Management	75	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1218	177	Revenue and Disaster Management	75	101	Short levy of stamp duty due to undervaluation of immoveable property
1219	178	Revenue and Disaster Management	75	102	Evasion of stamp duty due to misclassification of documents
1220	179	Revenue and Disaster Management	75	103	Evasion of stamp duty due to undervaluation of immoveable property
1221	180	Revenue and Disaster Management	75	104	Undue benefit through reduction in Stamp Duty
1222	181	Revenue and Disaster Management	75	105	Position of arrears
1223	182	Revenue and Disaster Management	75	106	Non/delayed account of Revenue Recovery Certificates (RRCs)
1224	183	Revenue and Disaster Management	75	107	Non-follow up/delayed action
1225	184	Revenue and Disaster Management	75	108	Failure to follow up the RRCs sent to other Collectors
1226	185	Revenue and Disaster Management	78	39	Results of audit:
1227	186	Revenue and Disaster Management	78	40	Short realization of stamp duty due to misclassification of documents
1228	187	Revenue and Disaster Management	78	41	Short levy of stamp duty due to application of incorrect rates of immoveable properties
1229	188	Revenue and Disaster Management	78	42	Short levy of stamp duty due to application of non prime rates on land containing prime khasras

1230	189	Revenue and Disaster Management	78	43	Short realization of stamp duty due to registration of documents on the basis of old agreement
1231	190	Revenue and Disaster Management	78	44	Evasion of stamp duty due to undervaluation of immovable property
1232	191	Revenue and Disaster Management	78	45	Irregular exemption of stamp duty
1233	192	Revenue and Disaster Management	78	46	Undue benefit through reduction in stamp duty
1234	193	Revenue and Disaster Management	80	26	Extra burden of interest due to parking of funds outside the Government Account violating government instructions
1235	194	Revenue and Disaster Management	81	25	Payment of inadmissible compensation for damaged crops
1236	195	Revenue and Disaster Management	82	24	Suspected embezzlement
1237	196	Revenue and Disaster Management	82	98	Result of audit
1238	197	Revenue and Disaster Management	82	99	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1239	198	Revenue and Disaster Management	82	100	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1240	199	Revenue and Disaster Management	82	101	Short lev of stamp duty in 14 deeds amounting to Rs. 2.46 crore in 6 SRs due to misclassification of collaboration agreement.
1241	200	Revenue and Disaster Management	82	102	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1242	201	Revenue and Disaster Management	82	103	Misclassification of 'conveyance on sale' as release deeds
1243	202	Revenue and Disaster Management	82	104	Irregular remission of stamp duty
1244	203	Revenue and Disaster Management	82	105	Incorrect grant of exemption
1245	204	Revenue and Disaster Management	82	106	Short realisation of stamp duty due to application of incorrect rates
1246	205	Revenue and Disaster Management	82	107	Irregular exemption of stamp duty
1247	206	Revenue and Disaster Management	82	108	Short levy of stamp duty on lease deeds
1248	207	Revenue and Disaster Management	84	24	Result of Audit
1249	208	Revenue and Disaster Management	84	25	Short levy of stamp duty and registration fees due to under evaluation of residential commercial properties as agriculture properties,.
1250	209	Revenue and Disaster Management	84	26	Short levy of stamp duty and registration fees due to application of incorrect rates of immovable property.

1251	210	Revenue and Disaster Management	84	27	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement.
1252	211	Revenue and Disaster Management	84	28	Short levy of stamp duty on lease deeds.
1253	212	Revenue and Disaster Management	84	29	Short levy of stamp duty due to under-evaluation of immovable property.
1254	213	Revenue and Disaster Management	84	30	Irregular exemption of stamp duty.
1255	214	Revenue and Disaster Management	84	31	Misclassification of 'Conveyance on sale' as release deeds.
1256	215	Revenue and Disaster Management	84	32	Irregular remission of stamp duty.
1257	216	Revenue and Disaster Management	84	33	Short levy of stamp duty due to application of nonprime rates on land containing prime khasra.
1258	217	Revenue and Disaster Management	85	33	Result of audit:
1259	218	Revenue and Disaster Management	85	34	Non/short levy of stamp duty and registration fees:
1260	219	Revenue and Disaster Management	85	35	Loss of stamp duty and registration fees due to non registration of lease agreement:
1261	220	Revenue and Disaster Management	85	36	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreements:
1262	221	Revenue and Disaster Management	85	37	Short levy of stamp duty due to incorrect classification of residential/ commercial properties as agricultural land:
1263	222	Revenue and Disaster Management	85	38	Misclassification of Sale deeds as release deeds resulting in short levy of stamp duty:
1264	223	Revenue and Disaster Management	85	39	Irregular remission of stamp duty :
1265	224	Revenue and Disaster Management	85	40	Short levy of stamp duty due to application of normal rates on prime khasra land:
1266	225	Revenue and Disaster Management	85	41	Irregular exemption of stamp duty:
1267	226	Revenue and Disaster Management	85	42	Short levy of stamp duty due to under-valuation of immovable property:
1268	227	Revenue and Disaster Management	86	18	Result of audit
1269	228	Revenue and Disaster Management	86	19	Non mapping of Business Rules
1270	229	Revenue and Disaster Management	86	20	System design Deficiency
1271	230	Revenue and Disaster Management	86	21	Inadequate application controls/ E-registration module
1272	231	Revenue and Disaster Management	86	22	Non validation of stamp duty realized
1273	232	Revenue and Disaster Management	86	23	Delay in sanction of Mutation
1274	233	Revenue and Disaster Management	86	24	Non Completion of work related to modernization/Computerizations of land records under National Land Records Modernizations Programme

1275	234	Revenue and Disaster Management	86	25	Non existence of disaster recovery plans
1276	235	Revenue and Disaster Management	86	26	Lack of Audit module in the system
1277	236	Revenue and Disaster Management	86	27	other compliance issue
1278	237	Revenue and Disaster Management	87	15	Result of audit
1279	238	Revenue and Disaster Management	87	16	Short levy of stamp duty to misclassification of sale deeds as collaboration agreements
1280	239	Revenue and Disaster Management	87	17	Irregular exemption of Stamp Duty to autonomous bodies:
1281	240	Revenue and Disaster Management	87	18	Irregular exemption of Stamp Duty farmers:
1282	241	Revenue and Disaster Management	87	19	Short levy of Stamp duty due to application of incorrect rates of immovable property.
1283	242	Revenue and Disaster Management	87	20	Short levy of stamp duty due to application of normal rates on prime khasra land.
Rural Development					
1284	1	Rural Development	44	36	Integrated Rural Development Programme
1285	2	Rural Development	50	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
1286	3	Rural Development	50	79	Non-recovery of misutilised subsidy
1287	4	Rural Development	61	16	Other irregularities
1288	5	Rural Development	65	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana
1289	6	Rural Development	65	18	Advances from former Sarpanches not recovered/adjusted
1290	7	Rural Development	70	13	Financial performance
1291	8	Rural Development	70	14	Programme management
1292	9	Rural Development	70	15	Abnormal delay in completion of projects
1293	10	Rural Development	70	17	Execution of works
1294	11	Rural Development	70	18	Other topics of interest
1295	12	Rural Development	70	19	Maintenance of record
1296	13	Rural Development	73	53	Execution of forest works
1297	14	Rural Development (Transferred from Social Justice and Empowerment)	80	42	Delay in furnishing utilization certificates
1298	15	Rural Development	81	48	Delay in furnishing utilization certificates:
1299	16	Rural Development	82	65	Delay in furnishing utilisation certificates (S.F.)
1300	17	Rural Development (Transferred from Social Justice and Empowerment)	82	67	Delay in furnishing utilisation certificates (S.F)
1301	18	Rural Development	83	22	Delay in submission of Utilisation Certificates

Social Justice and Empowerment					
1302	1	Social Welfare	44	23	Payment of pension to ineligible persons
1303	2	Social Welfare	52	60	Embezzlement of Rs.3.99 lakh
1304	3	Social Welfare	60	26	Fraudulent payment of Old Age Pension
1305	4	Social Justice and Empowerment	73	69	Disbursement of old age summan allowances to ineligible persons
1306	5	Social Justice and Empowerment	79	59	Misappropriations, losses, defalcations, etc
1307	6	Social Justice and Empowerment	80	43	Misappropriations, losses, defalcations, etc.
1308	7	Social Justice and Empowerment	81	45	Misappropriations, losses, defalcations, etc:
1309	8	Social Justice and Empowerment	82	68	Misappropriation, losses, defalcation, etc.
1310	9	Social justice & empowerment	83	16	Delay in submission of Utilisation Certificates
1311	10	Social justice & empowerment	83	17	Misappropriations, losses, thefts, etc
Sports and Youth Affairs					
1312	1	Sports and Youth Affairs	77	59	Irregular payment and Non-recovery from the students
1313	2	Sports and Youth Affairs	82	69	Delay in furnishing utilisation certificates (S.F)
1314	3	Sports and Youth Affairs	83	4	Parking of government funds
1315	4	Sports and Youth Affairs	83	5	Delay in submission of Utilisation Certificates
Technical Education					
1316	1	Technical Education	73	80	Special coaching for competition/placement for SC Students
1317	2	Technical Education	73	85	Financial Irregularities
1318	3	Technical Education	83	28	Delay in submission of Utilisation Certificates
Town & Country Planning					
1319	1	Town and Country Planning	44	41	Functioning of State Planning Cell
1320	2	Town and Country Planning	44	43	Avoidable payment of interest
1321	3	Town and Country Planning	50	24	Construction of Building and Roads by HUDA
1322	4	Town & Country Planning	50	25	Construction of Building
1323	5	Town and Country Planning	50	29	Avoidable payment of interest
1324	6	Town and Country Planning	50	81	Non-recovery of auction money
1325	7	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1326	8	Town and Country Planning	54	34	Non-utilization of land

1327	9	Town and Country Planning	54	35	Loss due to non-recovery of rebate
1328	10	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land
1329	11	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1330	12	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1331	13	Town and Country Planning	60	30	Avoidable loss due to delay in handling over possession of plots
1332	14	Town and Country Planning	61	26	Non recovery of external development charges
1333	15	Town and Country Planning	62	70	Exemption of Sales Tax
1334	16	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1335	17	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1336	18	Town and Country Planning	65	10	Land under unauthorized Planning possession
1337	19	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1338	20	Town and Country Planning	68	33	Due to slackness on the part of EO's HUDA, Faridabad, Gurgaon and Panchkula in revision of rent after every three years and non-charging of rent for additional filling points of petrol pumps installed subsequently, HUDA was deprived of the revenue of Rs.1.49 Crore (2003-Civil)
1339	21	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1340	22	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work
1341	23	Town and Country Planning	71	76	Results of audit
1342	24	Town and Country Planning	71	77	Non recovery / realization of licence fee
1343	25	Town and Country Planning	71	78	Non recovery / realization of licence fee
1344	26	Town and Country Planning	73	25	Recovery of external development charges
1345	27	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1346	28	Town and Country Planning	73	27	Non-maintenance of records
1347	29	Town and Country Planning	73	28	Payments made without updating the revenue records
1348	30	Town and Country Planning	73	30	Deduction of Income Tax at source
1349	31	Town and Country Planning	73	32	Audit Findings
1350	32	Town and Country Planning	73	33	Non-recovery of lease rent from petrol pumps

1351	33	Town and Country Planning	73	35	Grant of licenses to private colonizers
1352	34	Town and Country Planning	74	22	Planning not done in consonance with the Regional Plan of NCRPB
1353	35	Town and Country Planning	74	23	Extra payment of interest due to delay in referring the cases to Courts
1354	36	Town and Country Planning	74	24	Infructuous expenditure on development of auto market
1355	37	Town and Country Planning	74	25	Non development of acquired land
1356	38	Town and Country Planning	74	26	Abnormal rates allowed to a contractor
1357	39	Town and Country Planning	74	27	Execution of works not in the ambit of HUDA
1358	40	Town and Country Planning	74	28	Sewer and storm water drainage works
1359	41	Town and Country Planning	74	29	Water supply works in Gurgaon
1360	42	Town and Country Planning	74	30	Development of roads
1361	43	Town and Country Planning	74	31	Non-development of land for commercial complexes
1362	44	Town and Country Planning	74	33	Irregularities in allotment of plots under reserve categories
1363	45	Town and Country Planning	74	34	Issues related to private colonizers
1364	46	Town and Country Planning	74	35	Inadequate control over colonizers
1365	47	Town and Country Planning	74	36	Non-completion of low cost/affordable housing colonies
1366	48	Town and Country Planning	74	37	Non-renewal of licences
1367	49	Town and Country Planning	74	38	Non-approval of building plans
1368	50	Town and Country Planning	74	39	Time schedule for completion of projects as a whole
1369	51	Town and Country Planning	74	40	Non-submission of accounts statements
1370	52	Town and Country Planning	74	41	Non-recovery of EDC/IDC
1371	53	Town and Country Planning	74	42	Non-recovery of lease money and other charges
1372	54	Town and Country Planning	75	71	Construction of Buildings and their utilization
1373	55	Town and Country Planning	75	72	Status of utilisation of land acquired by HUDA
1374	56	Town and Country Planning(HUDA)	79	53	Non-recovery of unearned increase in value of land and annual ground rent
1375	57	Town and Country Planning	80	27	Failure to recover Government dues from a defaulter developer
1376	58	Town and Country Planning	80	28	Purchase of pipes in excess of requirement
1377	59	Town and Country Planning (HSVP)	81	31	Grant of licences without assessing financial adequacy:
1378	60	Town and Country Planning (HSVP)	81	32	Non-initiation of action against defaulters:

1379	61	Town and Country Planning (HSVP)	81	33	Non-auction of originally un-allotted properties in developed sectors:
1380	62	Town and Country Planning (HSVP)	81	34	Non-reconciliation leading to non-detection of fraud:
1381	63	Town and Country Planning (HSVP)	81	35	Lack of perspective plan for time bound development of acquired land:
1382	64	Town and Country Planning (HSVP)	81	36	Non-recovery of external development charges:
1383	65	Town and Country Planning (HSVP)	81	37	Management of recovery of land enhanced compensation:
1384	66	Town and Country Planning (HSVP)	81	38	Continuance of business in resumed properties:
1385	67	Town and Country Planning (HSVP)	81	39	Outstanding recovery of water and sewerage charges:
1386	68	Town and Country Planning (HSVP)	81	40	Outstanding rent against leased property:
1387	69	Town and Country Planning (HSVP)	81	41	Irregularities in execution of Sports Complex Project:
1388	70	Town and Country Planning (HSVP)	81	42	Allotment of works to an ineligible contractor through enhancement:
1389	71	Town and Country Planning	82	40	Growth of unauthorised colonies
1390	72	Town and Country Planning	82	41	Licences granted in excess of permissible area
1391	73	Town and Country Planning	82	42	Delay in initiation of action for cancellation of licence.
1392	74	Town and Country Planning	82	43	Lack of action against defaulting developer
1393	75	Town and Country Planning	82	44	Part occupation certificate issued without recovering EDC
1394	76	Town and Country Planning	82	45	Non-development of colonies of cancelled licences
1395	77	Town and Country Planning	82	46	Short-transfer of Economically Weaker Sections plots/ flats
1396	78	Town and Country Planning	82	47	Non-recovery of External Development Charges/ Infrastructure Development Charges
1397	79	Town and Country Planning	82	48	Non-recovery of revised licence fee
1398	80	Town and Country Planning	82	49	Bank-guarantees not obtained from colonisers
1399	81	Town and Country Planning	82	50	Non-revalidation of bank guarantees
1400	82	Town and Country Planning	82	51	Non-recovery of demolition charges
1401	83	Town and Country Planning	82	52	Grant of CLU permissions in violation of rules and regulations
1402	84	Town and Country Planning	82	53	Violations of conditions of CLU permission
1403	85	Town and Country Planning	82	54	Non-recovery of External Development Charges

1404	86	Town and Country Planning	82	55	Grant of Occupation Certificate to incomplete building
1405	87	Town and Country Planning	82	56	Irregular utilisation of agriculture warehouse
1406	88	Town and Country Planning	82	57	Excess payment to contractor (HSVP)
1407	89	Town and Country Planning	82	58	Execution of works irregularly and without calling tenders (HSVP)
1408	90	Town and Country Planning	83	6	Loss due to non-recovery of lease money
1409	91	Town and Country Planning	83	7	Non-recovery of compensation from contractor
1410	92	Town and Country Planning	88	32	Non-recovery of differential amount of license fee at revised rates:
1411	93	Town and Country Planning	88	33	Non-revalidation of bank guarantees caused loss to the State Exchequer of Rs. 9.84 crore
Transport					
1412	1	Transport	48	20	Outstanding audit objections in internal audit
1413	2	Transport	58	34	Non deposit of token tax
1414	3	Transport	58	121	Taxes on Motor Vehicles
1415	4	Transport	58	123	Short realization of permit/countersignature fee
1416	5	Transport	58	125	Non-recovery of token tax in respect of Stage carriage buses
1417	6	Transport	60	129	Non/short charging of fitness fee (Passing fee)
1418	7	Transport	60	130	Non-realization of fees
1419	8	Transport	62	43	Non-realization of token tax
1420	9	Transport	63	25	Non deposit of token tax
1421	10	Transport	65	50	Non recovery of token tax in respect of stage carriage buses
1422	11	Transport	65	51	Short charging of driving licence fee
1423	12	Transport	65	52	Short realization of Registration fees
1424	13	Transport	65	54	Private Service Vehicles
1425	14	Transport	67	79	Non realization of token tax from private service vehicles
1426	15	Transport	67	80	Short realization of bid money on stage carriage permits
1427	16	Transport	68	80	Lack of control over monitoring of duplicate engine/chassis number
1428	17	Transport	68	81	Same registration numbers were allotted to two vehicles
1429	18	Transport	68	129	Non-charging of permit transfer fee

1430	19	Transport	68	130	Non-realisation of bid money on stage carriage permits
1431	20	Transport	68	131	Non/short recovery of token tax from stage carriage bus owners
1432	21	Transport	68	132	Short realization of conductor's licence fee
1433	22	Transport	70	69	Stage carriage buys owners
1434	23	Transport	70	70	Short realization of permit transfer fee
1435	24	Transport	70	71	Non-realization of additional fee for retention of choice registration
1436	25	Transport	71	72	Stage carriage bus owners
1437	26	Transport	71	74	Non-realisation of additional fee for retention of choice registration mark
1438	27	Transport	72	109	City bus owners
1439	28	Transport	73	143	Non/short realization of bid money on stage carriage permits
1440	29	Transport	74	63	Avoidable loss due to procurement of buses violating CMVR
1441	30	Transport	74	119	Non collection of Adda fees
1442	31	Transport	75	110	Non/short levy of penalty on over loading of vehicles
1443	32	Transport	75	111	Non/short recovery of token tax from private/goods vehicles
1444	33	Transport	75	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1445	34	Transport	80	29	Undue favour to Agency
1446	35	Transport	81	43	Under utilization of buses
1447	36	Transport	82	59	Excess expenditure due to award of work at higher rates
1448	37	Transport	84	34	Results of Audit
1449	38	Transport	84	35	Non/Short realization of Goods Tax
1450	39	Transport	84	36	Non/Short realization of Token Tax
1451	40	Transport	85	43	Results of Audit:
1452	41	Transport	85	44	Non/short recovery of Token Tax:
1453	42	Transport	86	28	Non/short realization of Motor Vehicle tax and penalty
1454	43	Transport	86	29	Non recovery of penalty imposed on transport vehicles
1455	44	Transport	88	4	Planning:
1456	45	Transport	88	5	Diversion of funds:
1457	46	Transport	88	6	Fleet strength and age profile:

1458	47	Transport	88	7	Recovery of cost of operations
1459	48	Transport	88	8	Fuel efficiency and targets
1460	49	Transport	88	9	Missed kilometers
1461	50	Transport	88	10	Operation of Volvo Buses by Gurugram Depot
1462	51	Transport	88	11	Delay in lifting of buses
1463	52	Transport	88	12	Utilization and premature condemnation of semi low floor starbuses
1464	53	Transport	88	13	Non-inclusion of safety standards introduced by Gol
1465	54	Transport	88	14	Delay in preventive maintenance of buses resulting into major break down and complete overhauling of engines
1466	55	Transport	88	15	Loss of revenue due to detention of buses in workshop beyond reasonable time
1467	56	Transport	88	16	Manpower Cost and productivity
1468	57	Transport	88	17	Excess deployment of drivers and conductors
1469	58	Transport	88	18	Lease of shops and booths
1470	59	Transport	88	19	Traffic receipts on Inter State Routes
1471	60	Transport	88	20	Short realization of motor vehicle tax
1472	61	Transport	88	21	Non-realization of penalty
1473	62	Transport	88	22	Motor Vehicle Tax pertaining to intervening period
1474	63	Transport	88	23	Recovery of MVT from vehicles purchased from other States/ commercial vehicles converted into personal vehicles
1475	64	Transport	88	24	Impact of ex-showroom prices shown by the dealers of same variant vehicles
1476	65	Transport	88	25	Recovery of MVT at the time of registration of vehicle
1477	66	Transport	88	26	Recovery of trade fee
1478	67	Transport	88	27	Non-registration of vehicles within prescribed time and Non- fixation of High Security Registration Plates (HSRP):
1479	68	Transport	88	28	Renewal of fitness certificate of transport vehicles
1480	69	Transport	88	29	Non-recovery of license fees/penalty from Pollution Check Centres:
1481	70	Transport	88	30	Joint inspection of Pollution Check Centres:
1482	71	Transport	88	31	Irregularities in the Pollution Check Centre:

Urban Local Bodies					
1483	1	Urban Development	62	66	Non-collection of fire tax
1484	2	Urban Local Bodies	73	66	Audit Findings
1485	3	Urban Local Bodies	75	17	Non-recovery of Labour Cess
1486	4	Urban Local Bodies	75	19	Non-recovery of old outstanding taxes, fees etc
1487	5	Urban Local Bodies	75	20	Non-allotment of EWS houses constructed under JNNURM
1488	6	Urban Local Bodies	75	23	Payment made without execution of works
1489	7	Urban Local Bodies	75	25	Internal Control
1490	8	Urban Local Bodies	83	10	Excess payment to professional services providers
1491	9	Urban Local Bodies	83	11	Delay in submission of Utilisation Certificates
1492	10	Urban Local Bodies	88	34	illegal construction of a multi-story building in notified land and consequent illegal sale of commercial office spaces valuing Rs. 182.46 crore
Welfare of SC and BC					
1493	1	Welfare of SC and BC (Transferred from Social Justice and Empowerment)	44	26	Liberation of scavengers
1494	2	Welfare of SC and BC	80	40	Suspected fraudulent payment of scholarships
1495	3	Welfare of SC and BC	82	1	Annual work plan and database of eligible beneficiaries not prepared.
1496	4	Welfare of SC and BC	82	2	Decline in number of SC beneficiaries
1497	5	Welfare of SC and BC	82	3	Non-payment of scholarship to SC students
1498	6	Welfare of SC and BC	82	4	Timelines for scholarship disbursement not prescribed
1499	7	Welfare of SC and BC	82	5	Budget allocation and expenditure
1500	8	Welfare of SC and BC	82	6	Irregularities in financial administration
1501	9	Welfare of SC and BC	82	7	Non-reconciliation of bank balances with response files
1502	10	Welfare of SC and BC	82	8	Irregularities in disbursement of scholarship
1503	11	Welfare of SC and BC	82	9	Payment of scholarship to students not registered with Universities
1504	12	Welfare of SC and BC	82	10	Disbursement of scholarship to students not registered with DMER
1505	13	Welfare of SC and BC	82	11	Payment of scholarship in excess of prescribed limit

1506	14	Welfare of SC and BC	82	12	Double payment of scholarship
1507	15	Welfare of SC and BC	82	13	Lack of scrutiny regarding income, caste, education qualification, etc
1508	16	Welfare of SC and BC	82	14	Suspected fraudulent payment to students studying outside the State
1509	17	Welfare of SC and BC	82	15	Scholarship paid for same stage of education
1510	18	Welfare of SC and BC	82	16	Doubtful payment of scholarship
1511	19	Welfare of SC and BC	82	17	Payment made to students who were not residents of Haryana
1512	20	Welfare of SC and BC	82	18	Excess payment of Scholarship
1513	21	Welfare of SC and BC	82	19	Payment to overage students
1514	22	Welfare of SC and BC	82	20	Monitoring and evaluation
1515	23	Welfare of SC and BC	82	21	Evaluation of the scheme
1516	24	Welfare of SC and BC	82	22	Recommendations
Women and Child Development					
1517	1	Women and Child Development (Transferred from Social Justice and Empowerment)	50	8	Panjiri Plants