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HARYANA VIDHAN SABHA
PUBLIC ACCOUNTS COMMITTEE

(2010-2011)

(SIXTY FIFTH REPORT)

REPORT

ON THE

REPORTS OF THE

**Comptroller and Auditor General
of India for the year ended
31st March, 2005
(Civil and Revenue Receipts)**



(Presented to the House on 15th March 2011)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2011**

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**COMPOSITION OF THE PUBLIC ACCOUNTS COMMITTEE
(2010 2011)**

CHAIRPERSON

- 1 Prof Sampat Singh

MEMBERS

- 2 Shri Ashok Kumar Arora MLA
- 3 Shri Anil Vij MLA
- 4 Smt Sumita Singh MLA
- 5 *Shri Sat Pal Sangwan MLA
- 6 Shri Bharat Bhushan Batra MLA
- 7 Shri Krishan Lal Panwar MLA
- 8 Shri Jai Tirath MLA
- 9 Shri Parminder Singh Dhull MLA

SECRETARIAT

- 1 Shri Sumit Kumar Secretary
- 2 Shri Kuldip Singh Additional Secretary

*Resigned from the membership of the Committee on 28th January 2011 (A N)

INTRODUCTION

1 I the Chairman of the Public Accounts Committee having been authorized by the Committee in this behalf present this Sixty fifth Report on the Reports of the Comptroller and Auditor General of India for the year ended 31st March 2005 (Civil & Revenue Receipts)

2 The Reports of the Comptroller and Auditor General of India for the year ended 31st March 2005 (Civil & Revenue Receipts) were laid on the Table of the House on 17th March 2006 and 14th December 2005 respectively

3 The Committee examined the Reports of the Comptroller and Auditor General of India for the year ended 31st March 2005 (Civil & Revenue Receipts) and also conducted the oral examination of the representatives of the concerned departments

4 The Committee considered and approved this Report at their sitting held on 28th February 2011

5 A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat

6 The Committee place on record their appreciation of the assistance rendered to them by the Principal Accountant General (Audit) Haryana and her officers The Committee would like to express their thanks to Financial Commissioner and Principal 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 them for the co operation in giving information to the Committee

7 The Committee is also thankful to the Secretary Additional Secretary and officials of the Haryana Vidhan Sabha for the whole hearted co operation and assistance given by them to the Committee

Chandigarh
The 28th February 2011

Prof SAMPAT SINGH
CHAIRPERSON

REPORT

GENERAL

1 The Committee for the year 2010-2011 was nominated on 16th April 2010 by the Hon ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 12th March 2010 authorizing him to nominate the Members of the Committee on Public Accounts for the year 2010-2011

2 The Committee held 81 meetings in all at Chandigarh and other places upto 28th February 2011

PART-I 2004-2005
(Civil)

TOWN AND COUNTRY PLANNING DEPARTMENT (Haryana Urban Development Authority)

3 1 Development of Urban Estates at Faridabad and Gurgaon

[3] 3 1 9 Outstanding recovery of water and sewerage charges

HUDA provides amenities like water supply and sewerage to the premises and in turn it levies charges at fixed rates on the consumers. The HUDA Water Supply Regulations 2001 provides that when a consumer fails to make payment of his dues by the due date he would be liable to pay penalty at the rate of 10 *per cent* of the bill amount otherwise the water or sewer connection at his premises would be disconnected after giving seven days notice and recovery of dues would be made from the consumers as arrears of land revenue.

Audit observed that Rs 80 lakh on account of water and sewerage charges were outstanding against 1 040 consumers as of March 2005 in the Divisions at Faridabad and Gurgaon. The pendency of outstandings ranged upto seven years. This indicated that proper monitoring and action to recover the dues were not adequate.

The EE HUDA Project Division II Faridabad stated (June 2005) that water and sewerage connections were disconnected in 30 cases and notices for disconnection/recovery would be issued in the remaining cases.

The department in its written reply stated as under —

It is intimated that HUDA provides the amenities like Water Supply and Sewerage to the residential institutional industrial and commercial premises and bills are raised at the fixed rates. If any consumer fails to deposit the amount on due date a penalty @ 10% on bill amount are imposed and thereafter water/sewer connection are disconnected after giving a seven days notice.

It is further added that mostly consumers have completed 10/25% construction of their houses and their houses are found locked and none is residing in houses so it is not possible to recover the charges except disconnection.

As regards Urban Estate HUDA Gurgaon is concerned it is also submitted that amount of Rs 20 39 lacs was outstanding at the time of audit out of this approximately Rs 5 18 lacs have been recovered by Executive Engineer HUDA Division No III Gurgaon and the connection of defaulter have been disconnected.

However Chief Engineer HUDA and Executive Engineer HUDA Division No I II Gurgaon has been directed vide No 23867-71 dated 09 07-2007 to intimate amount recovered till date. The same will be intimated in due course.

Division No I II IV Faridabad

As on 31-03-2005 an amount of Rs 14 49 lacs was recoverable from the consumers by these Divisions Out of this an amount of Rs 10 10 lacs has been recovered and leaving balance of Rs 4 39 lacs recoverable as under —

Sr No	Name of Division	Outstanding as on 31 03 2005	Recoveries made from 04/2005 to 31-08 2006	Balance recoverables
1	I	Rs 3 50 Lacs	Rs 2 70 Lacs	Rs 0 80 Lacs
2	II	Rs 8 55 Lacs	Rs 5 88 Lacs	Rs 2 67 Lacs
3	III	—	—	—
4	IV	Rs 2 44 Lacs	Rs 1 52 Lacs	Rs 0 92 Lacs
Total		Rs 14 49 Lacs	Rs 10 10 Lacs	Rs 4 39 Lacs

The Committee would like to know the category wise i.e. residential, Institutional Industrial and Commercial premises detailed report of the water & sewerage connections for which recovery of outstanding charges have to be made The Committee would also like to know the amount involved, recovered and yet to be recovered

The Committee desired that the above information may be sent to the Committee within a period of three months

Survey and planning

[4] 3 1 13 Inadequate survey leading to acquisition and development of Reserved Forest Land

In terms of the Forest (Conservation) Act, 1980 no State Government or other authority is authorised to dereserve any forest area or use forest land for non forest purposes except with the prior approval of the Central Government

As per notification of the Government of Haryana Forest Department issued in August 1992 the area falling under the Aravali Hills Ranges Faridabad (now Sectors 44 and 47) was declared Reserve Forest under the Punjab Land Preservation Act 1900

Test-check of the records of LAC and EE HUDA Project Division I Faridabad revealed that for developing Sectors 44 and 47 notification under Section 4 of the Land Acquisition Act 1894 was issued in September 1992 for acquiring 483 69 acre land of village Mewla Maharaj Pur (District Faridabad) which was under the Aravali Hills Ranges and was already declared Reserve Forest in August 1992 The District Town Planner Faridabad took up

(June 1993) the matter with the Forest Department for denotification of the land but the proposal did not materialise because denotification was not permissible under the Act. Ignoring this a further notification under Section 6 of the Land Acquisition Act 1894 was issued in September 1993 the award was announced in February 1995 and development activities were carried out over this land. An expenditure of Rs 62.37 crore (Rs 55.51 crore on land acquisition and Rs 6.86 crore on development) was incurred during the period between 2001-05.

Further scrutiny of records revealed that a Public Interest Litigation was filed in 2002 with the Hon ble Supreme Court of India against the use of Reserve Forest land for development of urban estate. The Hon ble Supreme Court on this matter vide its orders dated 18 March 2004 also declared and defined the area as forest for the purpose of the Forest Conservation Act 1980. The Divisional Forest Officer Faridabad issued (March 2005) notices to HUDA and the District Town Planner Faridabad to stop construction activities on the land in question.

Thus by acquiring the land falling under Reserve Forest area and developing it as urban estate without the prior approval of the Central Government as envisaged in the Forest (Conservation) Act 1980 funds of Rs 62.37 crore remained blocked as of August 2005.

The department in its written reply stated as under —

In reply to this para it is submitted that regarding acquisition and development of land of reserve forest area in Faridabad for development of Urban Estate it is submitted that residential sector 44/47/21 and 45 were acquired/planned as per the Final Development plan of Faridabad-Ballabgarh Controlled area 2011 A/D published on 17-12-91 in Haryana Gazette. The Deptt of Forest issued notification under section 4 & 5 of the Punjab Land conservation Act 1900 in the year 1992 which was quite after the final publication of Development plan. The physical development of the above mentioned sector was carried as per the approved layout/demarcation plan of these sectors. In the year 2004 Hon ble Supreme Court has issued direction in the case titled M C Mehta v/s Govt of India that area notified under Section 4 and 5 of the Act 900 has to be treated as forest land and also in one of the case the Hon ble Court under Section 4 and 5 of the are treated as forest land. This matter is being taken up with the Hon ble Supreme Court and with Deptt of forest so that the plot allottee in these sectors can raise the construction.

It is further added that development works were taken in hand after getting the estimate approved administratively vide letter No 1215 dated 26/02/2001. The expenditure of Rs 6.86 crores was incurred on its development. In the higher level meeting on 08/09/2001 it was decided to take action for denotification of land in Mewla Msheshpur covered under Forest Department Under Section 4 of Punjab Land Reservation Act 1980. The work is held up.

The Committee desired that as and when the matter is decided by the Hon'ble Supreme Court, the Committee may be informed accordingly

[5] 3 1 16 Improper disposal of sewage

Trunk Sewer-IV was covering areas of sectors 44 45 46 47 and part areas of sectors 38 39 40 and 41 of the Urban Estate Gurgaon which are all inhabited (April 2000) areas

Test-check of records of HUDA Division II Gurgaon revealed that there was provision of Sewage Treatment Plant (STP) of 37.5 million gallon per day (MGD) capacity in the master sewerage scheme for Trunk Sewer-IV. The work was to be executed in two phases. In the first phase, outfall sewer and other connected works were to be executed while the STP was to be constructed in the second phase. Administrative approval to the first phase was accorded in October 2001 for Rs 24.14 crore against which expenditure of Rs 9.79 crore was incurred as of March 2005. However, the second phase of the scheme involving construction of STP had not been taken up so far (June 2005) because administrative approval for this phase has not yet been accorded. In the absence of STP, the sewage generated in the area was being disposed of in the open. Non-implementation of the planned master sewage scheme thus had resulted in unhygienic living environment for the residents of these areas.

The department in its written reply stated as under —

It is submitted that Master sewerage for trunk sewer No. IV could not be finalized due to land under stay/encroachment at various points.

However, the water at certain places is being pumped out as there is no other alternative. However, the efforts have been made to get the litigation cleared. The work is being got done at places where the litigation has been cleared. The work of construction STP 50 MLD capacity has already been allotted to UEM and is being started at site.

The Committee desired that the latest position of the construction of sewage treatment plant may be intimated to the Committee within a period of three months

Acquisition of land

[6] 3 1 17 Avoidable payment of interest due to delay in making payment of enhanced compensation to land owners

As per Section 28 of the Land Acquisition Act, 1894, the LAC was to pay interest on the enhanced compensation awarded by the Court at the rate of 9 per cent for the first year and 15 per cent per annum for the subsequent years from the date on which the Collector took possession of the land to the date of payment.

Test-check of the records of LACs Fardabad and Gurgaon revealed that in 75 cases pertaining to the period from May 1999 to May 2004, Hon'ble Courts enhanced the compensation awarded by the concerned LACs. But there was delay in payment of the enhanced compensation ranging between 6 and 48 months. Due to delay in making payment of enhanced compensation

HUDA had to pay extra interest of Rs 9 36 crore Even if the interest earned by HUDA on its bank deposits at the rate of 6 per cent is taken into consideration the net loss on this account works out to Rs 6 43 crore

The concerned LACs attributed (May – June 2005) the delay to late receipt of advice from the Legal Remembrancer (LR) Haryana late receipt of funds from HUDA and shortage of revenue staff

The department in its written reply stated as under —

That in reply to this para relating to L A O Fardabad It is submitted that only 6 cases out of 75 cases relates to L A O Fardabad for which award was announced on 30 04 1998 The reference objections against the said award were received in the month of May and June 1998 and the same were referred in September to Dec 2000 and only one case was referred in Jan 2001 in the District Court Regarding delay in referring the objections U/s 18 of the court it had already been pointed out in the reply submitted to the A G that there is acute shortage of revenue staff/ patwari in the office It is further submitted that after decision of Ld District Judge on reference petition U/s 18 the concerned District Attorney sends his legal opinion to the Legal Remembrancer Haryana thereafter the Ld Legal Remembrancer Haryana send legal advice for filing of appeals or otherwise In the present cases the judgments of the Ld ADJ court came between Jan 2001 to April 2001 and after receiving the legal advice of District Attorney as well as Legal Remembrancer Haryana the appeals were got filed which took considerable time Thereafter the enhanced compensation in all the above said 6 cases was calculated as per court judgment and demand of which was sent to the HUDA for its release All proceedings were carried out in accordance with law It is submitted here that on the stay application bearing C M No 9826/01 filed in the present cases the Hon ble High Court vide order dated 23 5 2002 allowed the Chief Minister to make 50% payment on adequate security which is also in the in favour of the Government Hence this para may kindly be dropped

As regards of reply to observation of Urban Estate Gurgaon is concerned It is also submitted that after decision of reference petition U/s 18 by the concerned reference Court the Distt Attorney concerned sends his opinion to the L R Haryana for filing of appeal or otherwise after examining the court judgment on said reference petition Thereafter the L R Haryana after examining the legal opinion of Distt Attorney as well as award/judgment of the reference court sends his legal opinion regarding filing of appeal or otherwise In the appealable case the appeals are filed in the Hon ble High court through Advocate General Haryana Chandigarh alongwith applications for staying of operation of award/judgment of the reference court which will take some more time It is also relevant to mention here that the payment of enhanced compensation in the above said cases are made on filing of execution petitions by the concerned decree holder On filing of execution petitions of the land owners/decreed holders the court fix the date of payment of each and every case and accordingly the payment of enhanced compensation is prepared and

sent to office of Administrator HUDA for its release thereafter the payment of enhanced compensation is deposited in the court as and when the same is received from HUDA. It is also made clear here that in the absence of filing of execution by the decree holder enhanced compensation cannot be deposited.

It is declinable here that the official work of each sector has been distributed among the patwaris and concerned patwari has to deal with the miscellaneous work litigation matters pending in the Distt Court High Court and Supreme Court and he has to attend the date bound court matter pending in the Distt Court High Court and Supreme Court and to prepare the enhancement claim in execution cases which are fixed for different dates in execution courts. The strength sanctioned of revenue staff is the same as was in the year 1966 whereas the execution work has been increased by 1000 times. Work is too much and revenue staff is short. The request for providing revenue staff had been made in the past before the higher competent authority. It is also added here that there had been dispute in some L A cases which could not be decided by the Hon ble reference courts while deciding the reference petition U/s 18. Thus the payment of enhanced compensation in such cases could not be deposited until and unless decision of such disputes of ownership is decided by the Court.

In view of the above facts it is thus clear that there is no fault of any official of the office in depositing the enhanced compensation in the op executing court but such delay has been occurred due to acute shortage of staff load of work increasing litigation cases and administrative exigencies.

The Committee desired that the department should reconcile the matter with A.G. Office and the outcome may be intimated to the Committee, within a period of three months.

[7] 3.1.20 Execution of works without technical sanction/preparation of detailed estimates

As per provisions contained in para 2.89 of the PWD Code no work should be commenced unless a detailed estimate is prepared and the competent authority accords technical sanction.

Test-check of records of two Divisions disclosed that these Divisions undertook execution of 151 works involving expenditure of Rs 148.62 crore during 2000-05 on the basis of administrative approvals only. Neither any detailed estimates were prepared nor technical sanctions were obtained in these cases. Out of these in 37 cases HUDA Division III Gurgaon spent Rs 15.04 crore on maintenance works even without rough cost estimates.

The EE HUDA Division III Gurgaon stated (April 2005) that the estimates had been submitted to the competent authorities. The reply was not acceptable as the preparation of estimates and their technical sanction were preconditions for commencement of any work. No reply was furnished by the EE HUDA Division I Faridabad (August 2005).

The department in its written reply stated as under —

The preparation of details estimate for technical sanction are under process

The following detailed estimates are under preparation and would be submitted to higher authorities for its technical sanction

- 1 Detailed estimate for widening and strengthening of dividing road of Sector 6 & 11 7 & 10 9 & 10 Faridabad amounting to Rs 178 74 lacs
- 2 Detailed estimate for widening and strengthening of dividing road of Sector 7 & 8 Faridabad amounting to Rs 106 48 lacs
- 3 Detailed estimate of special repair of Road Sector 3 Faridabad amounting to Rs 76 20 lacs
- 4 Detailed estimate of special repair of Road Sector 3 Faridabad amounting to Rs 37 10 lacs
- 5 Detailed estimate of special repair of Road Sector 3 Faridabad amounting to Rs 9 45 lacs
- 6 Detailed estimate of special repair of water supply scheme Sector 3 Faridabad amounting to Rs 6 60 lacs
- 7 Detailed estimate of special repair of Road around Shopping Centre Sector 7 Faridabad amounting to Rs 4 80 lacs

Detailed estimates are under preparation for technical approval from the competent authority

During the course of oral examination, the Committee asked the department to send detailed reply regarding administrative approval of works in question and the departmental representatives promised to do so But till the drafting of the report no such reply has been received Therefore, the Committee desired that the same may be sent without further loss of time

[8] 3 1 22 Undue financial aid to contractors

Codal provisions require that payments against execution of works be made after proper measurement of work and making record entry in the measurement books During test check of records of EE -HUDA Division I Faridabad it was noticed that in 13 cases advances of Rs 39 13 lakh were given to the contractors during October 2003–March 2005 without measurement of works or any record entry in the measurement book Advances of Rs 31 74 lakh in eight cases were adjusted after one to six months In the remaining five cases advances of Rs 7 39 lakh were pending (June 2005) for one to 19 months

The department in its written reply stated as under —

Advances have been given to the contractors as per the provision made in the DFR under Rule 7 36 However some advances were given in the interest of work which has been recovered & no balance of advances is outstanding

The Committee desired that the department should conduct inquiry into this matter and get the reply of the delinquent officers/officials. The Committee further desired that suitable action against such officers/officials may also be taken if their reply is not found satisfactory

[9] 3 1 29 Occupation of shops by Government departments

Test-check of records of HUDA Division I Gurgaon disclosed that three Shop cum-flats (SCFs) in Sector 15 I Gurgaon were constructed at a cost of Rs 40 34 lakh for sale through auction. However these shops were occupied since May 2001 by the Office of the Deputy Excise and Taxation Commissioner Gurgaon and the Deputy Labour Commissioner Gurgaon without any rent. Shop-cum flats could not be put to auction and no revenue was earned out of investment of Rs 40 34 lakh. Had the SCFs been leased out on rent to these Government offices after proper agreement HUDA would have fetched Rs 13 65 lakh on account of rent for the period from May 2001 to August 2005.

The department in its written reply stated as under —

In this regarding it is submitted that there are 4 No SCF s constructed by HUDA one SCF is in possession of HUDA and two SFC s are occupied by the office of Deputy Excise and Taxation Commissioner and Deputy Labour Commissioner Gurgaon. One no SCF is occupied by DIG (Vig) Haryana. The rent is to be collected by E O Gurgaon and as such the E O Gurgaon has been requested vide by E E -I Gurgaon No 7580 dated 02-08-2005 to take necessary action in the matter.

The Committee desired that the departments may be given three months notice and the matter may be pursued vigorously intimating the departments about the observation of the Committee. The Committee further desired that action taken in this regard may be intimated to the Committee within a period of three months

[10] 3 1 30 Land under unauthorised possession

Scrutiny of records maintained in the Estate Offices HUDA Faridabad and Gurgaon disclosed that 888 28 acres of land valuing Rs 517 19 crore (776 69 acres valuing Rs 452 85 crore under stay granted by the Courts and 111 59 acres valuing Rs 64 34 crore not under stay) located in 21 sectors in Faridabad and 48 sectors in Gurgaon carved out for sale of plots was under encroachment as of March 2005 and these encroachments were in existence since the year 1983 in Faridabad and 1986 in Gurgaon. HUDA in its annual meetings had been reiterating that encroachments where there were no stay order from Courts should be removed immediately by the survey branch of the concerned Estate Office. But survey branches (Sub Divisional Engineer/Junior Engineer) of the Estate Offices did not take any steps to get the encroachments removed by seeking assistance from the district administration.

The department in its written reply stated as under —

As per list enclosed at Annexure C out of 100 68 Acre land pertaining to Estate Office HUDA Faridabad there is stay from various courts for 90 59 Acres of land. Regarding balance land of 10 09 Acres it is informed that efforts are being made

under HUDAAct to remove the encroachment on the said HUDA land However latest information has been asked from CVO-cum Enforcement Officer As such final reply will be sent later on

The Committee desired that strenuous efforts be made to get the remaining land vacated under intimation to the Committee

FOOD AND SUPPLIES DEPARTMENT

Creation of adjudication mechanism in the State

[11] 3 3 6 Additional Benches not constituted

With a view to implementing the recommendations of the Parliamentary Standing Committee as suggested by the National Commission the Government of India proposed (May 2004) to the State Government setting up of four additional benches alongwith additional supporting staff additional accommodation and other infrastructural facilities for clearance of heavy pendency of cases which had risen to 7 384 by May 2004 But no additional bench was constituted (July 2005) though the pendency of cases had increased to 10 894 by March 2005

The Director Food and Supplies Department Haryana stated (July 2005) that the matter had been kept pending till appointment of the President of the State Commission Though the President of the State Commission had been appointed on 29 June 2005 (after a gap of 22 months) no action had been taken in this regard so far (July 2005)

The department in its written reply stated as under —

The total pending case as on 31 10 2008

State Commission

14489

District Fora

18156

The Additional Secretary to Govt of India Ministry of Consumer Affairs Food & Public Distribution (Department of Consumer Affairs) New Delhi vide D O letter No 5(3) 2004 CPU dated 07 05 2004 addressed to the Secretary Incharge of Consumer Affairs Haryana has recommended 4 Additional Benches on the basis of cases ending in the State Commission Therefore 4 additional benches are required

It further submitted that the State Govt vide letter No 13/11/2003 3FS/21017 dated 26 10 2006 has accorded the sanction to set up an Additional Bench of State Consumer Disputes Redressal Commission and created the following new posts for the functioning of the Additional Bench —

Sr No	Name of posts	No of Posts
1	Members	2
2	Superintendent	1
3	Reader	1
4	Judgment Writer	1
5	Sr Scale Stenographer	1
6	Steno typists	2
7	Clerks	2
8	Daftri	1
9	Peons	2

Out of the above said posts the posts at Sr No 1 and 6 are unfilled Out of the two posts of members the State Govt has issued the appointment order of Sh B M Bedi District & Session Judge Ambala as Member having Judicial back ground of the State Commission with the direction to join on or before 31-01-2009 but he has not joined so far The advertisement for filling up second post of member was published on 4 7 2009 for inviting applications and the last date of receipt of applications was 30-7 2009 The Selection Committee has fixed up the date of interview for this post on 15 02 2010

As regard filling up the post of Superintendent and Reader promotion orders of the concerned officials have been issued by the State Govt subject to the condition that they will join as and when additional bench starts functioning Only two posts of Steno typists and one post of Clerk are lying vacant Efforts are being made for filling up of these posts but the same could not be filled up However the posts of Judgment writer Sr Scale Stenographer one post of Clerk Daftri and Peons have been filled up

After hearing the departmental representatives, the Committee desired that all the remaining posts may be filled in at the earliest under intimation to the Committee

[12] 3 3 7 Non constitution of Circuit Benches

Section 17B of the Act provides that the State Commission may perform its functions at such other place as the State Government may in consultation with State Commission notify in the official Gazette from time to time A resolution (April 2003) was passed by the Bar Association Gurgaon for constitution of Circuit Benches of the State Commission for Faridabad Rewari Mahendergarh Rohtak and Jhajar for convenience of the complainants and the respondents But the Secretary of the State Commission while forwarding the resolution of the Bar Association intimated (April 2003) the Commissioner and Secretary to Government of Haryana Food and Supplies Department that since basic infrastructural facilities and sufficient staff for smooth functioning of the State Commission were not available it might not be possible to constitute Circuit Benches No action had been taken by the State Government to address this issue and it was observed that in July 2005 this was referred back by the State Government to the State Commission for its comments

The legislative intent of providing speedy redressal of consumer grievances was frustrated as neither the additional benches nor circuit benches were constituted not withstanding the growing pendency

How the consumers perceive Government's action of not increasing the capacity of the State Commission and the district forums to deal with more cases came out in the survey conducted by the ORG MARG They reported that almost 86 per cent of the consumers responded either that the Government was not doing enough to safeguard consumer rights or that they were not aware of such efforts by the Government

The State Government needs to provide sufficient funds for creation of additional benches for the State Commission and the district forums to provide timely and expeditious redressal for the consumers grievances

The department in its written reply stated as under —

The State Govt vide letter No 13/11/2003-3FS/21017 dated 26 10 2006 has accorded the sanction to set up an Additional Bench of State Consumer Disputes Redressal Commission and created the following new posts for the functioning of the Additional Bench —

Sr No	Name of posts	No of Posts
1	Members	2
2	Superintendent	1
3	Reader	1
4	Judgment Writer	1
5	Sr Scale Stenographer	1
6	Steno-typists	2
7	Clerks	2
8	Daftr	1
9	Peons	2

While sanctioning the aforesaid posts of the additional bench the State Govt has advised that in future if the demands for setting up of more benches are received then it would not be housed at Panchkula/Chandigarh it should be housed at a place where it is more convenient to the general public and where the number of litigation are more

After hearing the departmental representatives, the Committee desired that matter with regard to the constitution of the circuit benches be considered and the decision taken in this regard be intimated to the Committee within a period of three months

Adequacy of infrastructure

[13] 3 3 9 Inadequate infrastructure

For smooth functioning of the State Commission and the District Forums availability of suitable and adequate office accommodation and space for storage of records and library office equipment like fax machines photocopyers computers etc are necessary

The State Commission was functioning in a hired building which was insufficient for maintaining Court records library and which had inadequate sitting arrangement for the supporting staff In the District Forums also space was insufficient for accommodating library and record rooms

Consumer conveniences such as sitting space chairs water coolers toilets etc were not provided in any of the District Forums test checked or at the State Commission

One time grant amounting to Rs 2 10 crore was sanctioned between July 1995 and March 1997 by Government of India to the State Government for strengthening the infrastructure of the State Commission and the District Forums. Of Rs 2 10 crore Rs 50 lakh were for strengthening the infrastructure of the State Commission and Rs 1 60 crore for the District Forums. Out of these funds Rs 58 23 lakh were spent on purchase of computers photostat machines library books furniture etc Rs 30 52 lakh for purchase of plot for the State Commission's office building at Panchkula and Rs 97 20 lakh (Rs 50 lakh in November 2003 and Rs 47 20 lakh March 2004) were deposited with Haryana Urban Development Authority (HUDA) for construction of the State Commission's building. The balance of Rs 24 06 lakh was lying unspent with the State Government for the last eight years and five months upto August 2005. The Director Food and Supplies Department stated (July 2005) that the grant of Rs 24 06 lakh could not be utilised as the title of the land for construction of office building of District Forum Rewari had not been transferred in the name of the Department.

Though the amount was deposited with HUDA during November 2003 and March 2004 the office building of the State Commission was not complete as of June 2005.

It was observed that despite passage of more than eight years since the sanction of funds for creation of infrastructure of the State Commission and the District Forums the funds remained unutilised and the construction work also remained incomplete.

Computers and Photostat machines (Koros Mita DC 1755) were purchased centrally by the State Commission during 1996-98. Audit observed in four District Forums that the photocopiers were non functional due to non availability of trained mechanics for maintenance and upkeep of machines of this make. Further in three District Forums (Gurgaon Rewari and Rohtak) computers were not in use for want of trained personnel. As a result four photostat machines and three computers purchased at a cost of Rs 8 29 lakh were lying idle depriving the users of the services linked to these facilities.

Absence of infrastructure like proper buildings makes it more difficult for consumers in general to become aware of the existence and the location of the redressal agency.

The results of survey revealed that only 13 *per cent* consumers were aware of the existence of any redressal agency and even out of those aware of CPA only 31 *per cent* were aware of the location of the Consumer Forum in their respective districts.

The department in its written reply stated as under —

It is submitted that initially it was decided by the State Govt that assistance of Rs 45 00 lacs received under the scheme of One Time Grant of 2004-05 was being utilized for construction of buildings of 3 District Fora established at Jhajjar Rewari and Sonapat Districts @ Rs 15 00 lacs for each District Fora. But due to some administrative reasons the State Govt has decided that assistance of Rs 45 00 lacs received under the scheme of One Time Grant of 2004-05 is being utilized for construction of buildings of 3 District Fora established at Jhajjar Hisar and Narnaul Districts @ Rs 15 00 lacs for each District Fora.

In addition to constructions of buildings of District Feroz Shah Kotla, Narnaul and Hisar the work of construction of buildings of five more Districts Feroz Shah Kotla, Bhiwani, Sirsa, Jind, Kurukshetra and Yamuna Nagar are under progress.

The latest position of the constructions of buildings of Districts Feroz Shah Kotla, Hisar, Narnaul, Bhiwani, Sirsa, Jind, Kurukshetra and Yamunagar is attached as Annexure A.

The Committee desired that the latest position of completion of buildings be intimated to the Committee within a period of three months.

Functioning of State Consumer Protection Councils

[14] 3.3.13 State/District Consumer Protection Councils not functional

As per Section 7 and 8A of the Act, the State Government was to establish by notification the State Consumer Protection Council (State Council) and District Consumer Protection Councils (District Council) to promote and protect the rights of the consumers by disseminating information and through consumer education as laid down in clauses (a) to (f) of section 6 of the Act. The councils were also to ensure that the consumers' interests would receive due consideration at the appropriate forums. The State Council was to be headed by the Minister in charge of Consumer Affairs and District Councils were to be headed by Collectors of the districts as Chairmen. These councils were to meet at least twice a year.

Scrutiny of the records of the Director, Food and Supplies Department, Haryana revealed that though the State Council was constituted, no meeting was held since April 1999. The State Council was reconstituted on 27 February 2004 by the State Government, but again no meeting was held. Eight District Councils were formed on 13 August 2004 and nine more on 27 August 2004, but these were dissolved on 16 May 2005 and no meetings of these councils were held.

Thus, though the councils were formed from time to time, yet these remained completely non-functional as they failed to conduct any business, which had direct linkage with lack of awareness of the consumers about their rights. This also had direct linkage to the skewed profile of complainants with majority belonging to urban area and well earning groups. Result of the ORG-MARG survey revealed that 61 per cent of complainants resided in urban areas and 99 per cent were belonged to the educated class. They had an average monthly household income of Rs. 10,258. This implied that facilities provided by redressal agencies were availed of mostly by residents of urban areas and that too by the middle and upper middle strata of the community.

The results of survey further revealed that formal source of awareness of the consumers was electronic and print media (79 and 55 per cent). Nearly 53 per cent of the aware consumers had come to know about the Act only in the last 4 years, whereas the Act has been in existence for the past 19 years. So far as the redressal agencies are concerned, the survey revealed that majority of the complainants came to know about their existence through electronic media (46 per cent), print media (56 per cent) and others i.e. friends and relatives (83 per cent). NGOs were not a popular source of awareness (3 per cent).

The department in its written reply stated as under —

The State Level Consumer Protection Council and District Level Consumer Protection Council constituted by Haryana State vide notification dated 17-4-06.

and 4 8 06 respectively under the provisions of Section 7 and 8A of the Consumer Protection Act 1986 have been rescinded vide Notification dated 30 3-2007

The matter for reconstitution of State Level Consumer Protection Council and District Level Consumer Protection Council for all the 20 districts of the State is under consideration of the State Government

During the course of oral examination, the Committee was informed that the matter of reconstitution of State level Consumer Protection Council and District level Consumer Protection Councils for all the twenty Districts of the State is under consideration of the State Government

The Committee desired that this matter may be expedited and the Committee may be informed accordingly within a period of three months

[15] 3 3 17 Consumer clubs in schools scheme not implemented

With a view to imparting consumer education to school children in a non formal proactive manner and to mobilise youngsters by instilling in them the spirit of protection of consumer rights as provided in the Act the Department of Consumer Affairs introduced a scheme of opening of consumer clubs in the schools and approached (July 2003) the State Government to advise the educational institutions voluntary organizations and professional bodies in the State to avail of the benefits of this scheme and to send proposals for sanction of grants

Scrutiny of records of Director Food and Supplies Haryana revealed that no such clubs had been opened (July 2005) The Director stated (July 2005) that the matter was under correspondence with the Ministry of Consumer Affairs for sanction of grants for the purpose The department in its written reply stated as under —

To educate the children about the rights of the consumer and to mobilize youngsters by instilling in them the spirit of protection of Consumer Rights to impart knowledge about the role of the consumers and protection of their rights and to strengthen the consumer movement in the country 135 Consumer Clubs in 7 Districts have been set up in the months of January 2006 Necessary funds Rs 11 50 lakhs have been received from the Government of India The funds amounting Rs 8 20 lakhs have been released to the concerned District Institute Education Training (DIET) Balance funds of Rs 3 30 lakhs will be released to remaining Districts Institutes Education Trainings (DIETS) on appointment of Drawing and Disbursing Officer (DDO) in due course A proposal for opening of 115 more consumer Clubs has also been sent to Government of India vide letter No 13/1/05 CA 1/23038 dated 21 11 2006 The funds for which are still awaited from the Government of India

The Committee desired that the matter of opening consumer clubs in schools be got expedited under information to the Committee within a period of three months

[16] 4 3 4 Excess consumption of gunny bags

Failure to observe prescribed norms led to excess expenditure of Rs 1 11 crore due to excess consumption of 5 90 lakh gunny bags

Wheat bags stored in open are prone to damage due to long storage and require replacement at the time of delivery of wheat to Food Corporation of India (FCI) The State

Government had fixed (January 1987) norms for replacement of gunny bags at the rate of 1.5 per cent of total bags utilised for delivery of wheat to FCI in respect of wheat bags lying in the open where the plinth is proper, adequate crates are available and the stacks are properly covered with polythene covers.

Test check of records (November 2003 to October 2004) of District Food and Supplies Controllers Hisar, Jind, Kaithal, Karnal, Kurukshetra and Sirsa revealed that they had delivered wheat to FCI in 92.56 lakh bags. Though the bags were kept on proper plinth and were properly covered, the DFSC allowed replacement of 7.29 lakh gunny bags during December 2001 to June 2004, whereas the Department was entitled to only 1.39 lakh (1.5 per cent) additional gunny bags to replace the damaged bags. This resulted in consumption of 5.90 lakh excess gunny bags.

Thus, due to non observance of the prescribed norms, excess expenditure of Rs 1.11 crore was incurred on the excess consumption of 5.90 lakh gunny bags.

The matter was demi-officially reported to the Financial Commissioner and Principal Secretary, Food and Supplies Department in July 2005. Reply had not been received (August 2005).

The department in its written reply stated as under —

It is stated that volume of the procurement/storage of wheat by the department had abnormally increased from RMS 1998 onwards and the movement of the stocks of the agencies to the FCI was slow. Due to increase in the procurement and slow dispatches, the department had to store 68% to 90% of the wheat stocks in the open and in certain cases, due to lack of commensurate storage space, the department had to store the stocks on unscientific plinths. There were heavy rains during RMS 2000 and some of the stocks had been affected in the rains in the mandis during procurement. Moreover, FCI could not follow the First in First out (FIFO) system for movement of the wheat of this department. Department had made record procurement of 14.93 lac MT wheat during rabi 2001 and these stocks had been affected in the rains (luster lost). Due to above said reasons, the department was forced to store the huge quantity of wheat stocks in open for a long time viz. 1-5 years which led to damage to the bags. In this Un- precedent situation, the department was forced to replace the gunny bags in excess of norms to keep the stocks in sound condition before delivery of the wheat stocks to FCI so that the department may not suffer huge loss due to non delivery of wheat stocks to FCI.

It is also submitted here that the wheat stocks pertaining to the crop years 1999-2000 to 2001 were lying at different places in the State of Haryana. The high level officers of the department inspected the stocks in the year 2003. During the inspection of the stocks, it was found that the segregation and upgradation of these stocks is required for bringing it according to the specifications so that stocks could be delivered to FCI and Govt. may not suffer any loss. It was also observed by the inspecting team that about 30% bardana has been damaged; therefore, while segregating the stocks, replacement of gunny bags is also required.

This matter was brought to the notice of the Govt and it was decided at the level of Hon ble Chief Minister that permission may be granted for segregation / upgradation of these stocks and also the replacement of bags above the norms fixed by the Govt. Therefore the concerned DFSCs were directed to upgrade / segregate the stocks wherever required and replacement of the bags be made by constituting a Committee consisting of DFSC, DFSO, AFSC, SO, IFS concerned along with representatives of Deputy Commissioners. It is also informed that as per the norms fixed by the Govt with concurrence with the Finance Department 0.5% replacement is allowed in covered godown, 1.5% in open pucca plinth and 2% in kutcha plinth. At that time it was felt that replacement of bags will be made above the norms fixed by the Govt and it was very difficult to specify the actual number of bags to be replaced therefore the Competent Authority had to allow the replacement of gunny bags as per the report of the Committee. The Hon ble Chief Minister Govt of Haryana also approved this proposal. Accordingly at each concerned district a Committee was constituted to assess the replacement of gunny bags. One such Committee was also constituted in the district Kurukshetra. The said Committee inspected the stocks/bags at each storage point and sent the recommendation regarding the replacement of the bags to the DFSC Kurukshetra. Similar Committees were constituted in other districts and same exercise was made. The replacement of gunny bags were made on the recommendation of the Committees and actual replacement was made much below the recommendations of the Committees. As per the above said decision the Competent Authority had to allow the replacement of gunny bags as per the report of the Committee. Thus the excess replacement has been made with the prior permission of the competent authority i.e. Govt at the level of Chief Minister and in the interest of the Govt. It is also informed that on the replacement of 7.29 lac bags the department had saved 3.65 lac qtl wheat (7.29 lac bags of 50 kg) costing about Rs. 40 crores (Rs. 1100/- per qtl) on the expenditure of Rs. 1.11 crores for the cost of above said replacement of bags.

Thus the excess replacement of gunny bags beyond the norms is permissible under circumstances beyond control. As the position explained above the excess replacement had to be made due to the facts and circumstances which were beyond the control to keep the stocks in stock condition for delivering to FCI so that department may not suffer huge loss on account of non delivery of wheat stocks to FCI. Moreover in cases where the staff is found negligent in excess replacement of bags disciplinary action shall be taken against them. In some cases the officials / officers have already been charge sheeted.

In view of the position explained above this para may kindly be dropped.

The Committee desired that the department should take action against the negligent / delinquent officers/officials and detailed report of the action taken be intimated to the Committee from time to time

RURAL DEVELOPMENT DEPARTMENT (District Rural Development Agencies)

[17] 4 1 1 Misappropriation of wheat under Sampoorna Grameen Rozgar Yojana

Disregard of rules and failure to conduct physical verification by DRDA resulted in misappropriation of 19,907 77 qtls of wheat valuing Rs 1 19 crore

To provide greater thrust to additional wage employment infrastructural development and food security in the rural areas Government of India (GOI) launched (September 2001) the Sampoorna Grameen Rozgar Yojana (SGRY) on cost sharing basis in the ratio of 75 25 between the Government of India and the State Government As per the scheme GOI was to provide foodgrains free of cost and 75 per cent of the cash component and the State Government was to distribute the foodgrains as part wages to the workers employed to create community and social assets and to bear the transport cost and other handling charges The scheme was being implemented by the District Rural Development Agencies (DRDAs) through Block Development and Panchayat Officers (BDPOs) at the block level and Gram Panchayats (GPs) at the village level In order to ensure effective safeguards against leakage of foodgrains the implementing agencies were required to maintain the records relating to receipts custody issue and management of stores Physical verification of stores was to be made at least once a year as required under the Financial Rules

Test-check of records (June November 2004) relating to five DRDAs and other implementing agencies revealed that out of 81 669 45 quintals (qtls) of wheat allotted and lifted 16 BDPOs had distributed 57 611 05 qtls of wheat as part wages to labourers against muster rolls for various works executed during 2001 04 4 150 63 qtls of wheat were lying unutilised in the stores as closing balance as on 31 March 2004 The remaining 19 907 77 qtls of wheat valued at Rs 1 19 crore was misappropriated by the staff of 16 BDPOs by showing fictitious issue of wheat to GPs (15 046 35 qtls) pilferage in stores (1 821 58 qtls) issues against fictitious works (2 630 84 qtls) and pilferage in transit (409 00 qtls)

While confirming the facts Chief Executive Officers (CEO) of DRDAs/BDPOs stated (June-December 2004) that necessary action would be taken against the officials responsible for misappropriation The CEO DRDA Yamunanagar while admitting the misappropriation stated (July 2005) that 1 863 18 qtls wheat shown as fictitiously utilised had been recouped from the concerned GPs and the same had been subsequently utilised The CEO DRDA Kaithal stated (May 2005) that 2 163 15 qtls wheat shown to have been misappropriated had already been utilised before 2003 04 and 100 qtls were lying in stock He also supplied copies of muster rolls in support of utilisation of 426 25 qtls wheat in respect of Pundri Block The reply was not acceptable because muster rolls supplied in support of his contention actually related to the year 2004 05 and works on which wheat was shown to have been consumed were completed prior to 2004 05 Hundred qtls of wheat stated to have been lying in stock was not found in stock register upto May 2005 The authenticity of the muster rolls now supplied in support of utilisation of 426 25 qtls (part of 912 54 qtls wheat misappropriated in Pundri Block) were doubtful as these were neither numbered nor issued with the approval of the competent authority

Misappropriation of wheat was facilitated due to disregard of rules relating to issue and distribution of wheat. Before allowing issue of wheat BDPOs should have thoroughly examined the relevant records including muster rolls to prevent fictitious issue of wheat. While submitting the periodical reports to higher authorities implementing agencies did not furnish the correct stock position indicating the opening balance, receipts, issues and closing stock. Lack of proper monitoring and non-conducting of physical verification by DRDAs further aggravated the position and facilitated misappropriation. No legal action was taken against the officials responsible for misappropriation.

The matter was demi-officially reported to the Financial Commissioner and Principal Secretary, Rural Development Department, in April 2005, reply had not been received (August 2005).

The department in its written reply stated as under —

Ambala

For embezzlement of 300.66 Qtls of wheat in Sahazadpur block, Sh. Inder Raj Singh, Assistant, was held responsible for which case was sent by DRDA Ambala to Panchayat Department vide their letter no. DRDA-2004/2216 dated 6.7.2004. Director, Panchayat Haryana, Chandigarh, was also requested by this department vide letter no. JRY-II 2005/3228 dated 25.7.2005 to initiate disciplinary action against Sh. Inder Raj Singh, Assistant, for the embezzlement of 300.66 Qtls wheat. However, no intimation about the action taken against the above said official has been received from Director, Panchayat Department, Haryana, despite issuance of reminders from time to time.

Regarding embezzlement of 1340.16 Qtls of wheat in Barara block, it is stated that DRDA Ambala had sent report to Deputy Commissioner, Ambala, for embezzlement of wheat of 1340.16 Qtls vide their letter no. 2153 dated 24.6.2004. Deputy Commissioner, Ambala, was asked to intimate about the action taken in the matter vide this office memo no. Audit JRYII-2005/3230 dated 25.7.2005, but no reply has been received from Deputy Commissioner, Ambala, despite issuance of reminders from time to time. DRDA Ambala had held Sh. Harcharan Singh, Assistant, and S/Sh. Nannder Kumar Malhotra, Mam Chend, Han Singh, BD&POs, responsible regarding shortage of 1340.16 Qtls wheat. Copy of enquiry report received from DRDA Ambala was also sent to Director, Panchayat Department, Haryana, along with copy of audit para for initiating disciplinary action against the concerned guilty officers/officials. However, no intimation about the action taken against the above mentioned officers/officials has been received from Director, Panchayat Department, Haryana, despite issuance of reminders from time to time.

For remaining shortage of 28.54 Qtls of wheat in Barara block, DRDA Ambala has also been requested to clarify the shortage vide this office letter no. Audit JRY-II 2005/3229 dated 25.7.2005 and subsequent reminders issued from time to time, but no reply has been received so far. On the receipt of reply from Deputy Commissioner, Ambala, and Director, Panchayat Department, Haryana, PAC will be informed accordingly.

Kaithal

The Deputy Commissioner Kaithal was asked to conduct a detailed enquiry in the matter and to send the report alongwith the names of the officer/officials who are guilty vide this office D O letter no 1520 dated 21 4 2005. However despite issuance of repeated reminders the requisite report is still awaited from Deputy Commissioner Kaithal. On the receipt of report action will be taken accordingly.

Karnal

- (i) The Deputy Commissioner Karnal was asked to conduct detailed enquiry in the matter and send the report alongwith the names of the officer/officials who were guilty vide this office D O letter no 1520 dated 21 4 2005. However despite issuance of reminders from time to time the requisite report is still awaited from Deputy Commissioner Karnal. On the receipt of report action will be taken accordingly.
- (ii) In this regard DRDA Karnal had also informed that 200 Qtls wheat which was stated as damaged has been sold by the staff in the open market and a sum of Rs 1 00 lacs has been taken in cashbook on 7 1 2003 for which disciplinary action will be initiated as soon as the report received from the Deputy Commissioner Karnal. The remaining wheat was utilized on various works for which some irregularities/discrepancies have been pointed out by DRDA. The said report was sent to Director Panchayats by this department vide letter no Audit-JRY-II2006/4720 dated 12 9 2006 to take disciplinary action against the guilty officers/officials under intimation to this department. However no intimation about the action taken against the officers/officials has been received from Director Panchayat Department Haryana despite issuance of reminders from time to time.

Kurukshetra

Pehowa Block

The District Rural Development Agency Kurukshetra had informed that 1303 95 Qtls Wheat (1896 33 - 592 38 as per list sent by ADC) was issued to Panchayats without obtaining Muster Roll. The Deputy Commissioner Kurukshetra has been requested vide DO letter 1520 dated 21 4 2005 to conduct a detailed enquiry in the matter but despite issuance of reminders from time to time the requisite report is still awaited from his end.

Babain Block

The District Rural Development Agency Kurukshetra had informed that the 1753 43 Qtls wheat was issued to Panchayats without obtaining Muster Roll out of which 35 04 Qtls wheat was adjusted on the basis of receipt of Muster Roll. Remaining 319 38 Qtls wheat was not accounted for by Sh Harcharan Singh Assistant which clearly shows embezzlement. Enquiry report received from DRDA Kurukshetra was sent to Director Panchayat Department Haryana vide this officer letter no Audit-II-JRY-2006/4719 dated 12 9 2006 for taking disciplinary action against the guilty officers/officials for embezzlement. However no intimation about

the action taken against the officers/officials has been received from Director Panchayat Department Haryana despite issuance of reminders from time to time

Thanesar Block

The District Rural Development Agency Kurukshetra had informed that as per statement of Assistant JRY stock register pertaining to embezzlement of wheat 4350 Qtls is not available. The case for taking disciplinary action was sent to Director Panchayats Department Haryana vide this office letter no Audit-JRY II 2006/4719 dated 12.9.2006. However no intimation about the action taken against the officers/officials has been received from Director Panchayat Department Haryana despite issuance of reminders from time to time.

Ladwa Block

The District Rural Development Agency Kurukshetra had informed that 1398.71 Qtls Wheat (1871.43 — 472.72 as per list sent by ADC) was issued to Panchayats without obtaining Muster Roll. The Deputy Commissioner Kurukshetra has been requested vide D.O. letter No. 1520 dated 21.4.2005 to conduct a detailed enquiry in the matter but despite issuance of reminders from time to time the requisite report is still awaited from his end. The enquiry report was also sent to Director Panchayat Department Haryana vide this office letter no Audit-JRY-11-2006/4719 dated 12.9.2006. However no intimation about the action taken against the officers/officials has been received from Director Panchayat Department Haryana despite issuance of reminders from time to time.

Yamunanagar

The Deputy Commissioner Yamunanagar was asked to conduct a detailed enquiry in the matter and send the report along with the names of the officer/officials who were guilty vide this office D.O. letter No. 1520 dated 21.4.2005. However the requisite report is still awaited despite issuance of numerous reminders and D.O. letters.

Additional Deputy Commissioner-cum-Chief Executive officer DRDA Yamunanagar has now intimated that as per record there is no misappropriation/fictitious consumption of wheat but actually the wheat was consumed to the tune of 1852.41 qtls in the next financial year 2004-05. Some of the works were in progress and got executed/completed in the next financial year i.e. 2004-05. There is no loss to the Exchequer.

During the course of oral examination, the Financial Commissioner and Principal Secretary to Govt., Haryana, Rural Development Department stated that he was not satisfied with the reply of the department and sought more time to go through the whole matter.

The Committee acceded to his request and asked him to take suitable action under intimation to the Committee within a period of six months.

4 4 Idle investments/idle establishment/blocking of funds

[18] 4 4 1 Advances from former Sarpanches not recovered/adjusted

Rs 21 81 lakh could not be recovered due to failure of DRDAs to take action against defaulting former Sarpanches

The District Rural Development Agencies (DRDAs) were implementing various Centrally sponsored schemes such as Jawahar Rozgar Yojana Jawahar Gram Samridhi Yojana etc through Gram Panchayats (GPs) On receipt of funds from the Government of India and the State Government DRDAs released the funds to the concerned GPs for execution of various schemes The GPs were required to furnish utilisation certificates to DRDAs

According to the Haryana Panchayati Raj Act 1994(Act) Sarpanches within seven days prior to publication of election programme were required to hand over the records registers and other property as held by them to the Panchayat Officers or Gram Sachivs till the constitution of new GPs after election Section 18 (3) of the Act lays down that if an ex Sarpanch fails to hand over the records and property etc the Panchayat officer shall apply to the jurisdictional Executive Magistrate for securing such records and property from the defaulters The Executive Magistrate may by a warrant authorise any police officer to seize the said property and if a person willfully evades the handing over of property he shall be punishable by the Judicial Magistrate with imprisonment upto six months or with fine or with both under Section 18 (4) and (5) of the Act

A mention about failure to recover advances from ex Sarpanches was made in paragraph 6 4 of the Report of Comptroller and Auditor General of India for the year ended 31 March 1996 (Civil) Government of Haryana The Public Accounts Committee (PAC) in its 50th Report (presented to Vidhan Sabha during March 2001) desired that intimation be sent to it after effecting full recovery of the outstanding amount of Rs 2 65 lakh from defaulters The latest information (June 2005) was that Rs 1 74 lakh were still outstanding

On expiry of the tenure of GPs elected in December 1994 elections of Sarpanches were held in March 2000 Test check of records (July 2000 to March 2004) of 16 DRDAs revealed that ex Sarpanches of 305 GPs had not handed over the unutilised amounts and advances of Rs 29 10 lakh drawn between January 1995 and March 2000 to Panchayat Officers or Gram Sachivs as required under the Act Again no action was initiated against the defaulters repeating the same lapse as before

The Financial Commissioner and Principal Secretary to Government Haryana Rural Development Department while admitting the facts stated (August 2004/ April 2005) that efforts were being made to recover the outstanding amount from ex-Sarpanches Special Secretary—cum—Director Rural Development Department intimated (June 2005) that Rs 7 29 lakh (out of Rs 25 87 lakh) in respect of 14 DRDAs were recovered from ex-Sarpanches of 139 GPs The Department should have approached the jurisdictional Executive Magistrates for seizure of wanting records and property and awarding punishment to defaulters as provided in the Act Despite PAC's earlier recommendation in such cases no action under Section 18(3) (4) and (5) of the Act had been taken to recover the balance of Rs 21 81 lakh from the ex Sarpanches of 166 GPs

The department in its written reply as under —

The recovery position of various districts is as under

Sr No	Name of District	Amt to be recovered		Amount recovered		Balance amount to be recovered	
		No of Gram Panchayat	Amount	No of Gram Panchayat	Recovered	No of Gram Panchayats	Balance amount to be recovered
							Rs in lacs
1	2	3	4	5	6	7	8
1	Ambala	18	2 50	NIL	NIL	18	2 50
2	Bhiwani	25	2 58	NIL	NIL	25	2 58
3	Fatehabad	3	1 28	NIL	NIL	3	1 28
4	Gurgaon	9	0 50	6	0 23	3	0 27
5	Hisar	3	0 35	2	0 17	1	0 18
6	Jhajjar	1	0 10	1	0 10	NIL	NIL
7	Jind	8	1 13	NIL	NIL	8	1 13
8	Karthal	6	0 87	NIL	NIL	6	0 87
9	Karnal	2	0 65	NIL	NIL	2	0 65
10	Kurukshetra	14	2 30	NIL	NIL	14	2 30
11	Narnaul	2	0 51	1	0 17	1	0 34
12	Mewat	29	4 27	8	1 14	21	3 13
13	Panipat	18	1 45	15	0 41	3	1 04
14	Rewari	22	2 21	8	0 61	14	1 60
15	Rohtak	2	0 73	NIL	NIL	2	0 73
16	Y/Nagar	4	0 38	4	0 38	NIL	NIL
Total		166	21 81	50	3 21	116	18 60

Efforts are being made for the recovery of balance amount. All the concerned Addl Deputy Commissioners have been requested vide this office letter dated 10/11/2006 and reminders issued from time to time for fixing the responsibilities of concerned BD&PO/Gram Sachiv etc. for not taking appropriate action in time and send the case to Panchayat Department Haryana for taking disciplinary action against concerned officers/officials at fault.

In view of the latest observations given by the sub-committee of PAC in a similar PAC para, all the concerned ADCs have been directed by this Department vide letter dated 2/6/2008 and reminder dated 19/6/2008 that since there is no provision to waive off the recoveries, the officials who were responsible for making these recoveries and who did not make it in time should be either asked to effect the recoveries or should be penalized to pay from their own pocket so that it acts as a lesson to the other defaulting officials.

The Committee desired that strenuous efforts be made to recover the balance amount under intimation to the Committee

AGRICULTURE DEPARTMENT (Haryana State Agricultural Marketing Board)

[19] 4 2 2 Inadmissible payment of special pay

Haryana State Agricultural Marketing Board made inadmissible payment of Rs 46 17 lakh to employees on account of special pay in violation of Government instructions

The State Government issued (February 1991) instructions to all Government Companies Corporations etc including the Haryana State Agricultural Marketing Board (HSAMB) that special pay would be allowed only to incumbents of the posts of Personal Assistant (PA) Steno typist and Drivers (for cars and jeeps only) from 1 March 1991 onwards No post of any other category would carry any special pay in the public sector undertakings without the specific approval of the Finance Department Incumbents who were drawing special pay as on 18 February 1991 were allowed to draw special pay but in future recruitments and promotions special pay was to be discontinued While reiterating these instructions in June 2001 Government directed all concerned undertakings to stop allowing special pay not covered under the said instructions

Test-check of records (April 2003 – January 2005) of the Executive Engineers of 15 Divisions and 52 Market Committees (MCs) under the control of the HSAMB Panchkula revealed that HSAMB allowed special pay to 1 164 employees (other than PAs Steno typists and Drivers) who were not drawing special pay as on 18 February 1991 and paid Rs 46 17 lakh to these officials without any approval from the Government between April 1991 and December 2004

The Financial Commissioner and Principal Secretary to Government Haryana Agriculture Department clarified (February 2005) that Government did not allow special pay to any employee on recruitment/promotion after 18 February 1991 except those who were drawing special pay prior to this date But it was revealed that HSAMB continued to allow special pay to ineligible employees However special pay was discontinued with effect from 1 April 2005 by HSAMB after this was pointed out in Audit but no action was initiated to recover the inadmissible amounts already paid to these employees (May 2005)

The department in its written reply stated as under —

The employees of the HSAMB were treated at par with the employees of the Haryana Civil Secretariat vide Haryana Govt Agriculture Department letter dated 4th May 1987 and the special pay was granted to all categories of the employees at par with Haryana Civil Secretariat However the special pay has been discontinued w e f 1 6 05 Regarding recovery from 15 2 91 to 31 5 05 matter was referred to the Govt on 10 5 05 and 30 5 05 and the Govt had conveyed the opinion of Legal Remembrancer Haryana that rectification can be made but the recovery cannot be made of the amount already paid if there was no misrepresentation or fraud by the employees in this regard Govt sought the comments of the HSAMB which have been furnished stating that there is no

misrepresentation or fraud on the part of the employees. However, the matter for waiving of the recovery of the amount is with the Govt.

In view of the position explained above, the para may be dropped.

The Committee desired that the department may get the amount written off from the Finance Department and the decision taken in this regard be intimated to the Committee.

FINANCE DEPARTMENT

[20] 4 2 8 Overpayment of pensionary benefits

Failure of Treasury Officers/Banks in observing financial rules and orders resulted in overpayment of pensionary benefits amounting to Rs 55 94 lakh

As the Punjab Treasury Rules/Financial Rules applicable to Haryana and the scheme for pension payment by Public Sector Banks the Treasury Officers (TOs) and the Banks were responsible for ensuring the correctness of the payments made with reference to the records maintained by them before incorporating the transactions in their accounts. They were required to maintain a register in the prescribed form for keeping a comprehensive record of pension payments and each entry of monthly payment register was to be checked by the TO/Bank in token of having applied the required checks

Inspection of 21 District Treasuries including Sub Treasuries conducted by the Accountant General (Accounts and Entitlement) Haryana and 24 branches of nationalised banks conducted by the Accountant General (Audit) Haryana during 2004 05 and information collected subsequently in respect of 49 branches of nationalised banks revealed an overpayment of Rs 55 94 lakh of pensionary benefits to 548 pensioners/family pensioners made during the period from March 1990 to July 2005 (as detailed in Appendix XVIII) due to failure on the part of TOs/Banks in observing the relevant rules and orders. Of this overpayment of Rs 27 48 lakh related to excess payment of inadmissible merger of Dearness Relief in pension in respect of 262 pensioners/family pensioners and Rs 27 71 lakh related to excess payment of pension family pension and commuted pension in respect of 256 pensioners. The remaining amount of Rs 0 75 lakh related to excess payment of dearness allowance and medical allowance in respect of 30 pensioners

The matter was demi officially reported to the Financial Commissioner and Principal Secretary Finance Department in August 2005 reply had not been received (August 2005)

The department in its written reply stated as under —

Out of the total amount of overpayment of Rs 55 94 (actually 55 96 lakhs) of pensionary benefits Rs 44 42 lacs is overpayment by banks and Rs 11 54 lacs is overpayment by treasuries

Against the amount of overpayment Rs 44 42 lacs an account of overpayment of pensionary benefits by banks an amount of Rs 7 19 lacs have been recovered by banks leaving a balance of Rs 37 23 lacs to be recovered by Banks. Efforts are being made regularly by this office by way of writing letters to recover the balance amount at the earliest. Recovery statement showing the latest recovery position of overpayment of pensionary benefits by banks are enclosed as Annexure A. Treasuries have recovered an amount of Rs 7 27 lacs from the pensioners/family pensioners out of total overpayment of Rs 11 54 lacs leaving a balance of Rs 4 27 lacs to be recovered by them. Efforts are being made by Treasury Officers to recover the balance amount at the earliest. Latest recovery position of overpayment by Treasuries is enclosed at Annexure B

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount on account of overpayment of pensionary benefits under intimation to the Committee

[21] 4 5 3 Response of the Departments to Draft Audit Paragraphs

Draft Paragraphs and Reviews are forwarded to the Secretaries of the concerned Administrative Departments through demi official letters drawing their attention to the audit findings and requesting them to send their response within six weeks. If replies are not received the fact of non receipt of replies from the Departments is invariably indicated at the end of each paragraph included in the Audit Report. Finance Department issued directions on 5 January 1982 to all Administrative Departments to send their response to the Draft Audit Paragraphs proposed for inclusion in the Report of the Comptroller and Auditor General of India within six weeks.

For the Report of the Comptroller and Auditor General of India for the year ended 31 March 2005 20 audit paragraphs and four reviews were issued to the Government which included four draft paragraphs involving recovery of an amount of Rs 2 43 crore. Reply had not been received in respect of 16 audit paragraphs and all the four reviews as of August 2005.

Follow up on Audit Reports

According to the instructions issued (October 1995) by the Finance Department and reiterated in March 1997 and July 2001 the Administrative Departments were to initiate suo moto positive and concrete action on all Audit Paragraphs and Reviews featuring in the Comptroller and Auditor General's Audit Reports (ARs) regardless of whether the cases are taken up for examination by the Public Accounts Committee or not. They were also to furnish detailed notes duly vetted by audit indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the ARs to the Legislature.

A review of the position regarding receipt of Action taken Notes (ATNs) on the paragraphs included in the ARs upto the period ending 31 March 2004 revealed that the ARs for the period 2000-04 were presented to State Legislature in March 2002, March 2003, February 2004 and March 2005 respectively. Of the 154 paragraphs and reviews of 31 Administrative Departments included in ARs 2000-04, 20 Administrative Departments had not submitted the ATNs on 75 paragraphs and reviews as per details given in the Appendix XXII. Six Administrative Departments out of those who have submitted the ATNs have not taken any action to recover the amount of Rs 208.34 crore in respect of 11 paragraphs and reviews as per details given in the Appendix XXIII.

The department in its written reply stated as under —

Finance Department has issued several instructions to all the Head of Department/ Administrative Secretaries to submit timely reply to all pending audit paragraphs to Accountant General, Haryana/Haryana Vidhan Sabha from time to time. In this regard, Financial Commissioner & Principal Secretary, Finance Department had issued a D.O. letter No. 21/1/2009-3B&C dated 7.8.09 to all the Administrative Secretaries to submit annotated replies to Audit Paras to Secretary, Haryana Vidhan Sabha and Accountant General (Audit), Haryana. As this para relates to various departments, hence this para may kindly be dropped.

Finance Department has issued several instructions to all the Head of Department/ Administrative Secretaries to submit timely reply to all pending Audit paragraphs

to Accountant General Haryana/Haryana Vidhan Sabha from time to time. In this regard, fresh instructions have been issued by the Finance Department requesting them to take immediate action on the CAG report and on the outstanding PAC paras on top priority vide No. 21/5/2009 3B&C dated 4.8.2009. As this para relates to various departments, hence this para may kindly be dropped.

During the course of oral examination, the Officers of the Principal Accountant General Office brought to the notice of the Committee that action taken notes are not being sent timely and regularly by the various departments.

The Committee desired that Finance Department may issue instructions to all the departments to send action taken notes on the audit paras timely and regularly.

FAMILY WELFARE DEPARTMENT

[22] 4 5 2 Lack of response to Audit findings and observations resulting in erosion of accountability

After periodical inspection of the Government Departments Accountant General (Audit) (AG) issues the Inspection Reports (IRs) to the heads of offices inspected with a copy to the next higher authorities. The executive authorities are to rectify promptly the defects and omissions pointed out and report compliance to the AG within six weeks. A half-yearly report of IRs pending for more than six months is sent to the concerned Administrative Secretary of the Department to facilitate monitoring of the audit observations in the pending IRs.

A review of IRs issued up to March 2005 to 43 divisions and 8 Superintending Engineer's offices (SEs) of the Public Works Department (PWD) Public Health Branch (PH) disclosed that 544 paragraphs of 211 IRs (as per Appendix XIX) remained outstanding at the end of June 2005. Of these 33 IRs containing 36 paragraphs were more than 10 years old. Divisional Officers/SEs of 36 divisions and 7 circles failed to submit even the initial replies to 263 paragraphs of 43 IRs issued during April 2004 to March 2005.

Similarly, a review of IRs issued upto March 2005 to 38 offices of Family Welfare Department disclosed that 580 paragraphs of 168 IRs (as per Appendix XX) remained outstanding at the end of June 2005. Of these 47 IRs containing 92 paragraphs were more than five years old.

The Administrative Secretaries of these Departments who were informed of the position through half-yearly reports failed to ensure prompt and timely action by the Departmental officers. Even serious irregularities such as loss due to theft, misappropriation and embezzlement amounting to Rs 78 lakh, recoverable amounts of Rs 54.27 crore from officers and contractors due to shortage of material, excess payments and other reasons in respect of PWD PH Branch as categorised in Appendix XXI remained unsettled as of June 2005.

The matter was demi-officially reported to the Financial Commissioner and Principal Secretary PWD PH Branch and Family Welfare Department in July and August 2005. Reply had not been received (August 2005).

The Committee was not satisfied with the working of the department as the department did not supply the reply to the audit para. The Committee desired that this matter may be looked into by the Financial Commissioner and Principal Secretary to Government Haryana, Family Welfare Department and the Committee may be informed accordingly.

GENERAL

[23] 1 7 2 Financial assistance to local bodies and other institutions

Autonomous bodies and authorities perform non-commercial functions of public utility services. These bodies and authorities receive substantial financial assistance from Government. Government also provides substantial financial assistance to other institutions such as those registered under the respective State Co-operative Societies Act, Companies Act, 1956, etc. to implement various programmes of Government. The grants are given by Government mainly for maintenance of educational institutions, hospitals, charitable institutions, construction and maintenance of schools and hospital buildings, improvement of roads and other communication facilities under municipalities and local bodies.

The quantum of assistance provided to different bodies during the period of five years ending 2004-05 was as follows:

Table 15

(Rupees in crore)

Sr No	Bodies/Authorities etc	2000-01	2001-02	2002-03	2003-04	2004-05
1	Universities and Educational Institutions	167.48	215.59	190.14	242.31	72.91
2	Municipal Corporations and Municipalities	116.26	144.03	158.95	175.96	180.00
3	Zila Parishads and Panchayati Raj Institutions	9.78	35.77	5.02	59.25	29.42
4	Development Agencies	119.06	128.32	116.82	114.68	121.28
5	Hospitals and other Charitable Institutions	12.10	16.04	16.26	10.55	22.32
6	Other Institutions (including statutory bodies)	87.49	128.71	120.61	124.46	92.19
Total		512.17	668.46	607.80	727.21	518.12
	Percentage increase(+) / decrease (-) over previous year	24	31	() 9	20	(-) 29
	Assistance as a percentage of revenue receipts	8	9	7	7	5
	Percentage of assistance to revenue expenditure	7	8	7	7	5

Out of the grant of Rs 518.12 crore, Rs 179.99 crore were classified under 4215 Capital outlay on water supply and sanitation instead of revenue head of account.

The details of assets created out of assistance provided to the Local Bodies and Authorities were not supplied (July 2005) by the departments concerned

1 7 3 Delay in furnishing utilisation certificates

The financial rules require that where grants are given for specific purposes certificates of utilisation are to be obtained by the departmental officers from the grantees and after verification these should be forwarded to Accountant General (AG) within 15 months from the date of sanction of the grant unless specified otherwise

Of 5 332 utilisation certificates due in respect of grants-in aid of Rs 1 201 73 crore paid during 1991-92 to 2003 04 only 2 973 utilisation certificates for Rs 408 92 crore were furnished to AG by 31 August 2005 and 2 359 certificates for Rs 792 81 crore were in arrears Department-wise and age wise break up is given in **Appendix II**

1 7 4 Delay in submission of accounts by Autonomous Bodies

The status of submission of accounts by eight autonomous bodies and submission of separate Audit Reports thereon to the State Legislature as of June 2005 is given in **Appendix III**

1 7 5 Audit arrangements

The audit of local bodies (Zila Parishads Nagar Palikas and Town Area/Notified Area Committees) Educational Institutions Panchayati Raj Institutions and others was conducted by the Director Local Fund Audit Haryana Audit of Co operative Societies is conducted by the Registrar Co operative Societies Haryana

- The accounts of 75 bodies/authorities which were received for the year 2003 04 attracted audit by Comptroller and Auditor General of India Of these 62 bodies and authorities audit of which was due were audited during 2004 05

Three hundred and twenty four annual accounts of 103 bodies and authorities for 2004 05 and earlier years had not been received as of July 2005 by the Accountant General (Audit) The details are given in **Appendix IV** Of these bodies and authorities 18 Municipal Committees and nine aided Colleges did not submit their accounts for five years or more

1 7 6 Non furnishing of accounts of utilisation of grants

Out of 241 autonomous bodies to whom various Government departments released grants in aid of Rs 216 24 crore during the year 2003 04 as detailed in **Appendix V** 191 did not render the accounts for the utilisation of grants to the concerned departments as of July 2005

The Committee observed that this para is regarding non furnishing of utilization certificates by various departments/autonomous bodies The Finance Department gives grants to different departments on the basis of allocation It is the responsibility of the concerned departments to submit utilization certificates well in time

The Committee recommends that all outstanding utilization certificates be furnished and Finance department should ensure before the release of further grants to the departments that they have furnished all the outstanding utilization certificates of previous grants

[24] 1 7 7 Misappropriations, defalcations, etc

The State Government reported to audit 257 cases involving Rs 1 73 crore on account of misappropriations defalcations etc of Government money These cases pertained to the period from 1971-72 to the end of March 2005 on which final action was pending at the end of June 2005 The department-wise/year-wise and category wise break-up of the pending cases is given in **Appendix VI and VII** respectively

After going through written apply of various departments, the Committee observed that a large number of cases of misappropriations, and defalcations are still pending for settlement despite its earlier recommendations contained in earlier reports of the Committee The Committee took it seriously and further recommends that afresh instructions be issued by the Finance Department so that pending cases of misappropriations and defalcations are settled by the concerned departments at the earliest The progress report be sent to the Committee within a period of three months

[25] 1 7 8 Write off of losses, etc

During 2004-05 Rs 5 31 lakh representing losses due to theft fire and irrecoverable revenue etc were written off in 8 cases by competent authorities as reported to audit The relevant details were as under —

Table 16

Sr No	Department	Number of cases	Amount (Rupees in lakh)
1	Animal Husbandry	2	1 15
2	Education	3	1 64
3	Fisheries	1	2 28
4	Forest	2	0 24
Total		8	5 31

Having gone through the written reply sent by the concerned departments, the Committee recommends that the detailed reports regarding written off losses etc be sent to the Committee within a period of three months for its consideration

PART-II 2004-2005
Revenue Receipts

EXCISE AND TAXATION DEPARTMENT

[26] 17 Arrears of revenue

The arrears of revenue as on 31 March 2005 in respect of some principal heads of revenue amounted to Rs 1 086 91 crore of which Rs 238 31 crore were outstanding for more than five years as detailed in the following table

(Rupees in crore)

Sl No	Head of revenue receipts	Amount outstanding as on 31st March 2004	Amount outstanding for more than 5 years as on 31st March 2004	Remarks
1	Taxes on sales trade etc	909 04	160 78	Demand for Rs 279 11 crore was stayed by Courts and other Judicial Authorities Rs 54 01 crore was held up due to dealers becoming insolvent Rs 16 19 crore were proposed to be written off Rs 9 21 crore were under rectification/review appeal Specific action to recover the remaining amount of Rs 550 52 crore was not intimated
2	State excise	35 83	21 42	Rupees 4 59 crore were stayed by High Court and other Judicial Authorities Rs 0 29 crore were proposed to be written off and action taken to recover the remaining amount of Rs 30 95 crore was not intimated by the Department
6	(ii) Receipts under entertainment duty and show tax	1 44	0 53	Rupees 1 07 crore were stayed by court and other Judicial Authorities Rs 0 01 crore were likely

1	2	3	4	5
				to be written off and reasons for remaining amount of Rs 0 36 crore was not intimated by the Department.

The arrears outstanding for more than five years constituted 22 per cent of the total arrears. Substantial accumulation of arrears of taxes shows that the State Government did not tackle the problem vigorously as observed by 10th and 11th Finance Commission. It is recommended that effective steps for collecting these arrears be taken to augment government revenue.

The department in its written reply stated as under -

Taxes on Sales Trade etc

This para is based on information supplied by the department to the A G (Audit) Haryana. Out of total arrear in revenue of Rs 909 04 crore Rs 464 34 Crore stands recovered up to 31 08 2010 leaving a balance of Rs 444 70 Crore. The reasonwise details of balance arrear are given below.

(Amount in Crores)

1	Under Stay	135 12
2	Under Liquidation	106 76
3	Interstate arrear	55 97
4	Inter Distt Arrear	09 44
5	For writing off	18 06
6	Property attached	40 47
7	Under installments	00 48
8	Net recoverable	78 40
	Total	444 70

State Excise

Out of total arrear in revenue of Rs 35 83 crores Rs 14 34 crore have been recovered upto 31-08-2010 leaving a balance of Rs 21 49 crore. The reason wise breakup of balance arrear are as under -

(Amount in Crores)

Under Stay	10 58
Interstate arrear	0 98
Inter Distt Arrear	2 30

For writing off	0 22
Property attached	1 98
Under liquidation	0 23
Under installment	0 03
Net recoverable	5 17
Total	21 49

Taxes on Passenger and Goods Tax

Out of total arrear in revenue of Rs 52 06 crores Rs 42 86 crore have been recovered upto 31 08 2010 leaving of a balance of Rs 9 20 crore The reason-wise balance arrears are as under -

	(Amount in Crores)
1 Inter State Arrear	4 61
2 For writing off	0 002
3 Net recoverable	4 59
Total	9 20

Entertainment Duty and Show Tax

Out of total arrear of Rs 1 44 crore Rs 0 98 crore have been recovered upto 31 8 2010 leaving a balance of Rs 0 46 crore The reason-wise breakup of balance arrear are as under -

	(Amount in Crores)
1 Under Stay	0 17
2 Under Liquidation	0 0002
3 Writing Off	0 01
4 Net recoverable	0 28
Total	0 46

The Committee desired that latest position of recovery under all the heads of revenue be intimated to the Committee and vigorous efforts may be made to recover the balance amount under intimation to the Committee Quarterly Progress Report be sent to the Committee accordingly

[27] 1 8 Arrears in assessments

The details of assessment cases of taxes on sales trade etc and passengers and goods tax pending at the beginning of the year cases becoming due for assessment during the year cases disposed of during the year and number of cases pending finalisation at the end of each year during 2000 01 to 2004-05 as furnished by the Department are as follows

Year	Head of revenue receipts	Opening balance	Cases due for assessment during the year	Total	Cases finalised during the year	Balance at the close of the year	Percent age of col 5 to col 4
1		2	3	4	5	6	7
2000 01	ST*	1 58 894	1 68 142	3 27 036	1 64 418	1 62 618	50
	PGT**	980	472	1452	450	1 002	31
2001 02	ST	1 62 618	1 59 063	3 21 681	1 14 003	2 07 678	35
	PGT	1002	693	1695	555	1 140	33
2002 03	ST	2 07 678	1 79 265	3 86 943	1 53 078	2 33 865	40
	PGT	1140	673	1813	711	1102	39
** Taxes on sales trade etc Passengers and goods tax							
2003 04	ST	2 33 865	1 64 386	3 98 251	1 92 321	2 05 930	48
	PGT	1102	667	1769	457	1312	26
2004 05	ST	2 05 930	1 59 740	3 65 670	1 42 901	2 22 769	39
	PGT	1 312	704	2016	536	1480	27

The above table shows that pending cases in respect of Taxes on Sales Trade etc at the beginning of 2000 01 were 1 58 894 which increased to 2 22 769 at the end of 2004 05 i.e. 40 per cent while the percentage of cases finalised decreased from 50 per cent in 2000 01 to 39 per cent in 2004 05. The closing balance at the end of 2004 05 was 2 22 769 an increase of 37 per cent over the position at the end of 2000-01. The percentage of cases finalised in respect of taxes on Passengers and Goods Tax remained at the level of 27 per cent.

The department in its written reply stated as under -

In the CAG Report for the year 2004-05 there were 224249 (222769 ST + 1480 PGT) cases shown pending for assessment. Out of which 223874 cases (222450 ST + 1424 PGT) have been disposed off upto 31-8-2010 leaving a balance of 375 cases (319 ST + 56 PGT). Efforts are being made to get the balance cases cleared as soon as possible.

The Committee desired that latest position of recovery under all the heads of revenue be intimated to the Committee and vigorous efforts may be made to recover the balance amount under intimation to the Committee. Quarterly Progress Report be sent to the Committee accordingly.

[28] 1 10 Evasion of tax

The details of evasion of tax detected by the Sales Tax and State Excise Departments cases finalised and the demands for additional tax raised as reported by the department are given below

Sl No	Head of revenue receipts	Cases pending as on 31 March 2004	Cases detected during the year 2004 2005	Total (3+4)	Number of cases in which assessments/ investigations completed and additional demand including penalty etc raised		Number of cases pending finalisation as on 31 March 2005
					No of cases	Amount of demand (Rupees in crore)	
1	2	3	4	5	6	7	8
1	Taxes on Sales Trade etc	115	1258	1373	1278	66 93	95
2	State Excise	16	407	423	351	0 42	72
3	Passengers and goods tax	615	4134	4749	3985	1 03	764

The department in its written reply stated as under -

Sale Tax

All the 95 Cases have been disposed off by creating an additional demand of Rs 277 83 lacs out of which Rs 31 27 lacs stands recovered leaving a balance of Rs 246 56 lacs and concerned DETC s have been directed to recover the said amount at the earliest

PGT

All the 764 cases have been disposed off by creating an additional demand of Rs 18 23 lacs Out of which 16 76 lacs have been recovered and for the recovery of remaining amount of Rs 1 47 lacs concerned DETCs have been directed to recover the same at the earliest

Excise

Out of 72 cases 71 cases have been disposed off by creating an additional demand of Rs 56 41 lacs out of which Rs 23 39 lac stands recovered leaving a balance of Rs 33 02 lacs Only 1 case is pending in which vehicle is under Police Custody at Narnaul

The Committee desired that latest position of recovery under all the heads of revenue be intimated to the Committee and vigorous efforts may be made to recover the balance amount under intimation to the Committee Quarterly Progress Report be sent to the Committee accordingly

[29] 1 11 Write off and waiver of revenue

During the year 2004 05 demands for Rs 14 86 crore in 294 cases and Rs 0 29 crore in 23 cases relating to Sales Tax and State Excise respectively were written off by the Departments as irrecoverable. Reasons for the writeoff as reported by the Departments were as follows

Sl No	Reasons	Sales Tax		State Excise	
		No of cases	Amount (Rupees in lakh)	No of cases	Amount (Rupees in lakh)
1	Whereabouts of defaulters not known	130	553 10	8	11 85
2	Defaulters no longer alive	11	41 29	6	5 24
3	Defaulters not having any property	115	651 07	9	11 54
4	Defaulters adjudged insolvent	7	26 69	-	-
5	Other reasons	31	213 67	-	-
Total		294	1485 82	23	28 63

The department in its written reply stated as under -

Write-off and waiver of revenue

The decision regarding writing off is taken in cases where all possibilities for the recovery of the arrears are exhausted and the chances for the recovery are Nil. All such cases are referred to the committee constituted under the Chairmanship of the Chief Minister or the Excise & Taxation Minister as per norms fixed. Lately amount of Rs 39 27 lakhs involving 35 cases was written off by the Govt.

The Committee desired that action to write off and waive off revenue in remaining cases be completed at the earliest and the Committee may be informed accordingly

[30] 2 1 Results of Audit

Test check of sales tax assessments, refund cases and other connected records conducted during the year 2004 05 revealed under assessments of sales tax amounting to Rs 140 61 crore in 735 cases which broadly fall under the following categories

Sl No	Particulars	Number of cases	Amount (Rupees in crore)
1	Incorrect computation of turnover	14	2 29
2	Application of incorrect rates	77	2 47
3	Non levy of interest	69	5 31
4	Non-levy of penalty	15	16 09
5	Under assessment of turnover under CST Act	114	7 86
6	Other irregularities	445	19 69
7	Review on Delay in Disposal of Remand and Revision Cases	1	86 90
Total		735	140 61

During the year 2004-05 the Department accepted under assessments of tax of Rs 91 31 crore involved in 125 cases of which 109 cases involving Rs 90 98 crore had been pointed out in audit during 2004 05 and the rest in earlier years. An amount of Rs 0 68 crore had been recovered in 66 cases during the year 2004 05 of which Rs 0 42 crore recovered in 41 cases related to earlier years.

A few illustrative cases involving Rs 1 92 crore and a review on Delay in Disposal of Remand and Revision Cases involving Rs 86 90 crore highlighting important cases are mentioned in this chapter.

The department in its written reply stated as under -

Out of total 734 cases involving an amount of Rs 5370 70 lacs have been reviewed with the following results -

Number of Cases	Amount pointed out by audit (Rs in lacs)	Result of review
89	327 64	Settled with additional demand
484	2437 11	Settled without additional demand
161	2605 95	Cases are pending with audit for settlement
734	5370 70	-do-

As regards the remaining one case involving an amount of 86 90 crore as per Sr No 7 of the table reply is given in succeeding para 2 2 5 to 2 2 10

After hearing the department representatives, the Committee desired that all out efforts may be made to settle the pending cases and recover the amount under intimation to the Committee

[31] 2 2 7 Disposal of remand cases**Cases finalised after a delay of six months**

It was noticed in nine district units that in 154 cases of 123 dealers involving tax of Rs 9 95 crore the reassessment of remand cases referred between September 1994 and June 2003 pertaining to the period from 1983-84 to 2001 02 were finalised between April 2000 and July 2004 i.e. after delay ranging between one month and 114 months as detailed below

(Rupees in crore)

Reassessments finalised (excluding initial six months)	Number of cases	Amount
After one month but upto 12 months	66	8 41
After 12 months but upto 24 months	26	0 41
After 24 months but upto 36 months	28	0 66
After 36 months but upto 48 months	9	0 08
After 48 months but upto 60 months	18	0 07
After 60 months but upto 114 months	7	0 32
Total	154	9 95

The possibility of recovery of the amount in the cases finalised after considerable delay is remote as is evident from the following few cases

It came to the notice of the Department in January 1990 that a dealer of Jagadhri had evaded tax during the years 1988-89 and 1989-90. Assessments for these years were finalised by the assessing authority ex parte in December 1995 after five years by creating additional demand for tax of Rs 14 86 lakh. The cases were remanded by the appellate authority in November 2000. Remand case was decided by the assessing authority ex parte in December 2003 i.e. after three years and one month creating a demand of Rs 44 57 lakh. The amount could not be recovered as the Department stated in June 2005 that the dealer had already closed his business and the proprietor of the firm was not traceable.

In Gurgaon (west) a dealer did not pay the tax alongwith the returns for the year 1991-92. Penal action was taken in December 1992 creating a demand of Rs 1 45 lakh. On appeal the appellate authority remanded in December 1993 the penal order back to the assessing authority with the direction to decide the same within one month from the date of receipt of remand order. The remand case alongwith regular assessment for the year 1991-92 was decided in November 2003 i.e. after a delay of nine years and six months creating demand of Rs 23 79 lakh. However the amount could not be recovered as the dealer had already closed his business. The exact date of closure of business was not available with the Department.

Reasons for delay in deciding the remand cases and non sending of the quarterly reports to ETC and non monitoring at ETC level were called for from the Department in March 2005 reply had not been received (August 2005)

The department in its written reply stated as under -

M/s S R Udyog Jagadhri, R C NO 5610, A Y 1988 89 & 1989 90

In this case it is stated that an additional demand of Rs 1434968/- for the year 88 89 and Rs 50522/- for the year 89 90 was created vide A A order dated 27-12-95 in both cases by rejection of R D sale. The dealer went in appeal before the Jt ETC then the Tribunal and thereafter in Punjab and Haryana High Court and case was remanded back. Ultimately the remand case was decided on 10-12-03. The dealer claimed the R D sales which were not allowed as the purchasing dealer had not accounted for the transaction. The action u/s 48 was also taken against the selling dealer. Now total arrears of Rs 4304905/- and Rs 151567/- for the year 1988-89 and 1989-90 respectively is outstanding. TDN was served through substitute service on 7-1-2004. Registration Certificate of the dealer has been cancelled w e f 30-7-2009. Notice for recovery was issued to the dealer but the same could not be served upon the dealer. The dealer was not available in the town. Further notice was also issued to the sureties for the recovery of the outstanding amount. Arrear was declared as an arrear recoverable under land revenue act 1887 and summons were issued to the sureties. Further details about the immovable assets of the dealer were sought from the Tehsildar Jagadhri and The Secretary Municipal Committee.

Meanwhile Proprietor of the firm was traced and found doing a petty job. He was contacted for recovery and summons were also issued to him. Subsequently warrant of arrest were also obtained and could not be executed due to serious health of his mother. The dealer requested for a monthly installment of Rs 1000/- only. Further amount of Rs 2000/- has been recovered from the surety. Once surety Shri Sat Parkash is an old person and he is bedridden. His financial position is not sound. Another surety Sh. Arun Kumar was contacted and he promised to deposit the surety amount upto 30-6-2010 positively. However the surety Sh. Arun Kumar requested for more time to deposit the surety amount as he could not contact the Prop. So summons were issued to the sureties for 29-9-2010. Summons were also issued against the prop of the firm for 29-9-2010. On 29-9-2010 counsel of the dealer appeared and submitted an application asking for supply of copy of order sheet and substitute service of notice etc. and the dealer requested for one month time to deposit the outstanding amount accordingly he was given time upto 30-10-2010. On 30-10-2010 none appeared nor any proof was produced so Taxation Inspector has been directed to obtain arrest warrants against the defaulter. Further action in the matter will be accordingly intimated.

M/s United Felts and Carpets (P) Ltd , Gurgaon (W)

(1988 89 and 1991 92)

In this case it is intimated that an appeal was filed by the dealer before the Hon ble Punjab & Haryana Court vide CWP No 3505 dated 2005 which was decided by the Hon ble court vide orders dated 18 10-2005 The writ petition No 3505 was dismissed as withdrawn The demand due in this case had been stayed by the Hon ble Court The recovery proceedings against the sureties were initiated but the recovery from the sureties could not be realized as both the sureties are not in existence There was no other alternative except to issue Recovery Certificate which was issued on 8 12-2005 to the Collector Bombay and reminders also sent on dated 20 7 2006 23 12-2006 31-7 2008 3-6-2009 16 9 2009 and 19-4 2010

The Committee desired that sincere and vigorous efforts may be made to recover the amount under intimation to the Committee

[32] 2 2 9 Non levy of penalty

Under the HGST Act and CST Act if a dealer has maintained false or incorrect accounts or documents with a view to suppress his sales or purchases or has furnished or produced before any authority any account return document or information which is false or incorrect in any material particular he may direct the dealer to pay penalty equal to twice the amount of tax under section 9 (2) of CST Act read with section 48 of HGST Act ETC issued instructions in September 1993 that penal proceedings must be completed within six months of the assessment

During test check of records of DETC Ambala it was noticed in July 2004 that a dealer suppressed his inter state sales of petroleum products (HSD SKO ATF & MS) valued at Rs 297 53 crore by way of claims as branch transfers during the year 2000 01 While framing the assessment in March 2003 the assessing authority levied tax of Rs 43 45 crore on suppressed sales Penal action was kept pending by the assessing authority The appellate authority remanded the case back to the assessing authority in September 2003 Remand case was decided by the assessing authority in March 2004 and demand under CST Act for Rs 43 53 crore was created but the Department omitted to levy penalty of Rs 86 90 crore which resulted in non realisation of Government revenue to that extent The case was to be decided within six months of assessment which was not done despite clear instructions of ETC

After this was pointed out the Department replied in June 2005 that a penalty of Rs 87 crore was imposed in March 2005

The department in its written reply stated as under -

M/s Indian Oil Corporation, Panipat, R C No 11272, A Y 2000 01

In reply to this para it is intimated that penalty u/s 48 of the Haryana General Sales Tax Act 1973 worth Rs 87 crore has been imposed vide Assessing Authority's order dated 30 3-2005 Being aggrieved the dealer Co filed writ petition no 10017/2005 in Hon ble Punjab and Haryana High Court against the orders Hon ble High Court on 7-7-2005 has stayed the recovery of penalty

amount Now the case is fixed for argument on 21 01 2011 in Hon ble High Court

The Committee desired that recovery of the amount may be effected as and when the matter is decided by the Hon'ble High Court and the Committee may be informed accordingly

[33] 2 2 10 Delay in deciding cases in Revision

Under HGST Act and notification of September 2001 made thereunder revisional powers of the Commissioner have been conferred on AETC JETC DETC and ETO in respect of cases decided by or pending before any officer below that rank

Details of consolidated revisional cases were not made available by the ETC office After these were called for the Department stated in June 2005 that information is being collected from the field offices and will be supplied in due course

No time limit has been prescribed under the Act/Rules to decide cases by revisional authority after these are received from the assessing authority

Test check of records of eight district offices revealed that 50 cases involving tax of Rs 1 46 crore were outstanding for more than six months as tabulated below

(Rupees in lakh)

Pendency in revision	Number of cases	Amount involved
After 6 months but upto 12 months	25	57 05
After 12 months but upto 36 months	7	55 64
More than 36 months	18	33 43
Total	50	146 12

During test check of records of seven* sales tax offices it was noticed that in 22 cases involving tax effect of Rs 25 72 crore assessments of dealers pertaining to the period 1991-92 to 1998-99 were revised by the revisional authority after a delay of six months to 59 months as per details tabulated below

(Rupees in lakh)

Assessments revised	Number of cases	Amount involved
After 6 months but upto 12 months	4	2 508 94
After 12 months but upto 24 months	9	54 83
After 24 months but upto 36 months	3	4 45
After 36 months but upto 48 months	5	3 17
After 48 months but upto 59 months	1	0 34
Total	22	2,571 73

It would be seen from the above that there was a delay in deciding revision cases and consequently recovery of the amount also got delayed. A time limit needs to be fixed for finalisation of cases so as to safeguard Government revenue.

During test check of records of DETC Ambala it was noticed that in the case of a dealer assessment order for the year 1993-94 originally passed by the assessing authority on 21 April 1997 was sent to the revisional authority on 11 July 2000 for taking suo motu action. By the time action was taken by the revisional authority the revisional proceedings had become time barred and the revisional authority vacated notice in March 2004 resulting in loss of revenue.

The department in its written reply stated as under -

The audit in this para had pointed out 50 suo motu cases which were pending for revision for more than six months. Out of the 50 cases pointed out by Accountant General Haryana 43 cases have since been decided and the Revisional Authorities in remaining 7 cases have been directed to decide the same at the earliest.

After hearing the departmental representatives, the Committee desired that all out efforts may be made to settle the pending cases and recover the amount under intimation to the Committee.

[34] 2.4 Under assessment due to incorrect deduction from gross turnover

As per Haryana Government notification issued on 18 July 1997 under the HGST Act 'tax on timber and its products is leviable at the first stage of sale in Haryana.

During test check of records of DETCs Gurgaon (West) and Kaithal it was noticed that two dealers sold wooden boxes valued at Rs 1.30 crore between 1997-98 and 2001-03. However the assessing authority while assessing the cases in August and September 2003 incorrectly excluded the turnover from levy of tax. This resulted in under assessment of tax of Rs 0.13 crore.

After this was pointed out between May and July 2004 the assessing authority accepted the audit observation and sent the case to the revisional authority for taking suo motu action in case of Gurgaon (West). In case of the dealer of Kaithal the revisional authority raised a demand of Rs 0.02 crore. Further progress and report on recovery was awaited.

The cases were referred to the Government in September 2004. Replies had not been received (August 2005).

The department in its written reply stated as under

M/s Narwana Timber Traders Kaithal, R C No , 6088, Kaithal, A Y 2001-02 and 2002-03

In this case the Revisional Authority has created an additional demand including interest worth Rs 2,48,452/- for the year 2001-02 and Rs 68,667/- for the year 2002-03 vide order dated 22.2.2005 respectively. In a similar case of M/s Narwana Timber Store Kaithal for the year 1999-2000 and 2000-01 the Hon'ble Haryana Tax Tribunal set aside the order of Revisional Authority vide order dated 29.9.2005 and upheld the order of Assessing Authority of Kaithal.

Aggrieved against the orders of Haryana Tax Tribunal department filed SLP in Apex Court which has been tagged with SLP tagged with SLP No 18476-18478 of 2005 entitled s State of Haryana and others Vs Hindustan Construction Company Ltd which is still pending

The Committee desired that recovery of the amount may be effected as and when the matter is decided by the Apex Court and the Committee may be informed accordingly

[35] 2 5 Non levy of purchase tax

Under the HGST Act cotton paddy and oil seeds are taxable at the stage of last purchase when purchased from within the State Further a dealer is liable to pay purchase tax on goods (other than declared goods) purchased within the State and used in the manufacture of tax free goods or taxable goods which are disposed of otherwise than by way of sale No deduction from dealer s gross turnover is admissible if such goods are indirectly exported out of India

During test check of records of four DETCs it was noticed between July and December 2004 that assessing authorities did not levy purchase tax of Rs 73 lakh in six cases during the years 1997-98 to 2000-2003 as detailed below

(Rupees in crore)

Name of DETC/ Number of cases/ dealers	Assessment year and date of assessment	Value of raw material consumed	Nature of irregularity	Rate of tax (In per centage)	Tax leviable
Panipat/ 1/1	1997 1998 September 2003	1 16 Paddy	Purchased paddy within the State for extraction of rice and exported indirectly out of India Purchase tax was not levied on the value of paddy	4	0 05
Remarks After this was pointed out in July 2004 the revisional authority raised an additional demand of Rs 0 05 crore in August 2004 Further report on amount recovered had not been received					
Karnal/ 2/1	1998 99 1999 2000 and 2000 01/ September 2003	1 12 Paddy	Purchased paddy within the State without payment of tax and exported indirectly out of India There was no agreement between the dealers and the foreign buyers for such export	4	0 04

Remarks This was pointed out in January 2005 reply had not been received from the Department

The cases were referred to the Government from October 2002 to January 2005 reply had not been received (August 2005)

The department in its written reply stated as under -

M/s Goyal Enterprises, Panipat, R C No 9254, A Y 1997-98

It is intimated that the case was sent to the Revisional Authority cum Dy Excise & Taxation Commissioner Panipat for taking suo-moto action Revisional Authority *vide* orders dated 11 8 2004 has created an additional demand of Rs 4 64 360/- Recovery proceedings to recover the demand from the dealer were initiated by issuing of notices and summons During the process of the recovery the dealer applied for grant of instalment facility to deposit the amount of additional demand The Dy Excise & Taxation Commissioner Panipat *vide* his order dated 30 1-2008 allowed the dealer to pay the amount in monthly instalment @15000/ per month Out of the total additional demand 4 64 360/ an amount of Rs 54 360/- has been recovered so far

Being aggrieved the orders the dealer preferred an appeal before the Hon ble Tribunal who has dismissed the appeal of the dealer in default *vide* orders dated 17-12-2007 The dealer being aggrieved with the order of the Hon ble Tribunal knocked the doors of the Hon ble Punjab and Haryana High Court *vide* C W P No 7916 of 2008 which was dismissed *vide* orders dated 2-4-2009 Efforts are being made to recover the balance amount

The Committee desired that strenuous efforts be made to recover the balance amount

M/s S K Enterprises 108, Janta Mandi, Karnal, R C No 24798, A Y 1998 99 to 2000 01

In this case the Revisional authority *vide* his orders dated 1 3 2005 created following Additional demands for the Assessment years

(i)	1998 99	=	Rs 3 27 482/-
(ii)	1999 2000	=	Rs 70 796/
(iii)	2000-01	=	Rs 30 705/ respectively thereby
	Total	=	Rs 4,28,983/-

Aggrieved with this order the dealer preferred an appeal before the Hon ble Tribunal who *vide* order dated 23 6 2005 directed the dealer to make 25% payment of the total amount of the demand Accordingly the dealer deposited a sum of Rs 1 07 246/- *vide* TR No 10 dated 6 7-2005 The balance amount is under stay and the case was last listed for 15 12 2009 and adjourned sine die

The Committee desired that recovery of the amount may be effected as and when the matter is decided by the Tribunal /Court and the Committee may be informed accordingly

[36] 2 6 Application of incorrect rate of tax

Under the HGST Act tax is leviable in accordance with the rates prescribed in the notifications issued from time to time

During test check of records of the two DETCs it was noticed between August 2002 to June 2004 that assessing authorities applied incorrect rates while assessing three cases resulting in short levy of sales tax of Rs 37 lakh during the years 1998-99 to 2000-2001 as detailed below

(Rupees in crore)

Sr No	Name of DETC/ Number of cases/ dealer	Assessment year and date of assessment	Value of goods sold	Rate of tax (In percentage) leviable levied		Tax leviable
2	Gurgaon (West)/ 1/1	1998 99 March 2004	9 32 B/W television and its parts	12	10	0 19
Remarks After this was pointed out in May 2004 the assessing authority raised an additional demand of Rs 0 19 crore in May 2004 Further progress had not been received (August 2005)						
3	Kurukshetra 1/1	2000 01 / February 2002	3 24 Deoiled cake	4	NA	0 02

Remarks A tax of Rs 11 lakh was levied instead of Rs 13 lakh After this was pointed out in August 2002 the revisional authority raised an additional demand of Rs 2 lakh in January 2004 Further progress had not been received (August 2005)

The cases were referred to Government between October 2002 and September 2004 reply had not been received (August 2005)

The department in its written reply stated as under

M/s Astee Electronics Ltd , Gurgaon (W), R C No 10433, A Y 1998 99

It is stated that the dealer was engaged in the business of the sale of Black and White TV sets The assessment was framed by then A A ex parte and the tax was calculate @ 10% as the dealer failed to submit the C-forms at the time of assessment The audit party raised the objection as the tax had to be calculated @12% in the cases here c forms have not been submitted Consequently the tax was calculated @ 12% by A A vide rectification order passed on 24 5 2004 and an additional demand of Rs 8447734 created against the dealer

The dealer has closed down the business and run away Efforts are being made to trace the where abouts the dealer to make the recovery

The Committee desired that sincere and vigorous efforts may be made to recover the amount under intimation to the Committee and quarterly report may also be sent to the Committee

M/s Mahadev Solvent (P) Ltd Kurukshetra, R C No 11783, A Y 2000 01

In this case the Jt Excise and Taxation Commissioner (Range) cum- Revisional Authority Ambala created an additional demand of Rs 206598/- vide orders dated 30-1-2004 in revision u/s 40 of the Haryana General Sales Tax Act 1973 in the assessment case for the year 2000-01. Against these orders the dealer preferred an appeal before the Hon'ble Sales Tax Tribunal Haryana which is pending. The case was fixed for 8-9-2010 and now fixed for 16-3-2011.

The Committee desired that recovery of the amount may be effected as and when the matter is decided by the Tribunal and the Committee may be informed accordingly

[37] 2.8 Irregular refund of tax

Under the HGST Act, tax paid on goods used in the manufacture of goods shall be refundable if such goods are leviable to tax at the last stage of sale or are sold in the course of export out of the territory of India.

During test check of records of DETCs Panchkula and Gurgaon (West) it was noticed between May 2003 and May 2004 that assessing authorities while finalising assessments in February 2003, March 2003 and February 2004 erroneously allowed refund of Rs 17 lakh in five cases of four dealers during the year 1998-99 to 1999-2000 on atta, maida and suji. The finished product had neither been sold to the registered dealers nor exported out of India. This resulted in irregular refund of Rs 17 lakh.

After this was pointed out between May 2003 to May 2004, the assessing authority Panchkula sent the cases to the revisional authority for taking *suo motu* action in August 2003. The assessing authority Gurgaon (West) rectified the mistake in July 2004 and recalculated the refund of Rs 3 lakh.

The cases were referred to the Government between July 2003 to September 2004. Reply had not been received (August 2005).

The department in its written reply stated as under -

M/s Kapoor Bros, Panchkula, R C No 20192, A Y 1998-99

In this case it is submitted that Dy Excise and Taxation Commissioner (I) Cum Revisional Authority Panchkula vide order dated 26-10-2004 has created an additional demand of Rs 3,19,518/- disallowing the refund. The dealer preferred an appeal before the Hon'ble Tax Tribunal and Ld. Member Sales Tax Tribunal vide his order dated 9-11-2005 in STA No. 156 of 2005-06 set aside the order of Revisional Authority with following observations:

Since in the instant case undisputably notice u/s 40 of the HGST Act in the former case and notice u/s 9(2) of the CST Act read with section 40 of the HGST Act in the later case were issued after 1-4-2003, obviously no revisional proceeding was pending on 1-4-2003 and therefore the initiation of such proceedings by the Revisional Authority was found as illegal. The department filed an SLP in Supreme Court against these orders which is still pending.

However later on through an amendment in the Act dated 4-10-2006 the revisional powers have also been resorted under section 61 of the HVAT Act. On the basis of such amendment a review of the order of Tribunal dated 9-11-2005 has been sought. Now case is fixed for 19-5-2011.

The Committee desired that recovery of the amount may be effected as and when the matter is decided by the Tribunal/Court and the Committee may be informed accordingly

[38] 2.9 Under assessment due to non levy of surcharge

Under the HGST Act surcharge was payable at the rate of 10 per cent on the amount of tax payable by a dealer during the years 1994-95 and 1995-96.

During test check of records of DETCs Gurgaon (East) and Rewari it was noticed that two dealers sold taxable goods valued at Rs 2.62 crore during the years 1994-95 and 1995-96. While finalising the assessments between May 2000 and January 2003 the assessing authorities omitted to levy surcharge. The omission resulted in under assessment of tax of Rs 3 lakh.

After this was pointed out in audit the DETC Gurgaon (East) raised an additional demand of Rs 2 lakh in February 2002 and DETC Rewari sent the case for taking *suo motu* action in March 2004. Further progress on recovery had not been received (August 2005).

The cases were referred to the Government in August 2003 and March 2004. Reply had not been received (August 2005).

The department in its written reply stated as under -

M/s Sun Star Lubricants Ltd 112/I UV Gurgaon(E), R C No 1815004, A Y 1995-96

It is intimated that the case was taken by the DETC-Cum Revisional authority Gurgaon u/s 40(1) of the HGST Act 1973 and the required action has been taken vide order dated 18-4-2002 creating an additional demand of Rs 59,872/- and Rs 92,740/- under the HGST Act and Central Sales Tax Act 1956 respectively.

The company is lying closed and has been registered as a sick unit with the BIFR.

M/s Life Long Injects, Rewari

In this case it is intimated that the case was sent to the Revisional Authority cum-Dy Excise & Taxation Commissioner (ST) Rewari for taking *suo moto* action under section 40 of the HGST Act 1973 vide this office memo No 300/RK (E-3) dated 4-3-2004. The firm is closed and whereabouts of the firm is not known. Notice was issued for 15-6-2007 for taking action u/s 40 of the HGST Act 1973 and 9(2) of the CST Act 1956 read with section 40 of the HGST Act 1973 but the notice could not be served upon the dealer. Last and final notice was issued for 21-9-2010. Now the case has been decided by Dy Excise and Taxation Commissioner cum Revisional Authority Rewari on 21-9-2010 and demand of Rs 68,010/- has been created under HGST Act 1973.

and Rs 16 79 713/ under CST Act 1956 Efforts are being to recover the above said demand

The Committee desired that sincere and vigorous efforts may be made to recover the amount under intimation to the Committee

[39] 4 1 Results of Audit

Test check of records in departmental offices relating to revenues received from State Excise Duty Electricity Duty Passengers and Goods Tax and Purchase Tax (Agriculture) conducted in audit during the year 2004 05 revealed under assessment of taxes and duties and loss of revenue amounting to Rs 12 82 crore in 5 457 cases as depicted below

Sr No	Heads of revenue	Number of cases	Amount (Rupees in crore)
1	State Excise Duty	39	3 91
3	Passengers and Goods Tax	472	1 10

In the cases of Electricity Duty Passengers and Goods Tax and Purchase Tax (Agriculture) the Department accepted under assessment of Rs 3 34 crore in 171 cases which were pointed out during the year 2004 05 and recovered an amount of Rs 7 34 crore in 15 cases which pertain to earlier years

A few illustrative cases involving Rs 2 90 crore are mentioned in this chapter

The department in its written reply stated as under —

Excise

Out of 39 cases involving an amount of Rs 391 02 lacs have been reviewed with the following results —

Number of cases	Amount pointed out by Audit (Rs in lacs)	Result of review
17	47 47	Settled with demand
4	162 49	Settled without demand
18	181 06	Cases are pending with A G for settlement

Passenger and Goods Tax

All the 472 cases involving an amount of Rs 110 31 lakhs as pointed out by AG have been reviewed with the following results —

- (i) 224 cases involving an amount of Rs 67 65 lakh have been settled with demand
- (ii) 148 cases involving an amount of Rs 34 96 lakh have been settled without demand
- (iii) 100 cases involving an amount of Rs 7 70 lakhs are pending with A G for settlement

The Committee desired that latest position of recovery under both the heads of revenue be intimated to the Committee and vigorous efforts may be made to recover the balance amount under intimation to the Committee Quarterly Progress Report be sent to the Committee accordingly

[40] 4 3 Non recovery of penalty

As per the provisions of Punjab Excise Act 1914 penalty is leviable on the offender If the same is not paid within time the Collector or DETC shall pass speaking order for confiscation of the means of transport carrying illicit liquor which shall be put to auction within 30 days of the order of the confiscation The auction amount shall be adjusted towards the payment of penalty The unrecovered amount of penalty if any shall be recoverable as arrears of land revenue

During test check of records of four DETCs for the year 2003 04 it was noticed between August and November 2004 that 12 vehicles carrying 52 600 pouches/540 bottles/20 bags of liquor were detained and penalty of Rs 85 61 lakh was imposed However the vehicles were not put to auction and consequently no adjustment could be done Besides no action was taken to recover the dues as arrears of land revenue This resulted in non recovery of Government revenue of Rs 85 61 lakh

After this was pointed out between August and November 2004 DETC (Excise) Kamal stated in May 2005 that out of nine vehicles seven vehicles were auctioned for Rs 7 02 lakh in April 2005 However action taken to recover the balance amount of penalty was not intimated The other three DETCs accepted the observations and stated that action would be taken to recover the amount Further report on action taken had not been intimated (August 2005)

The matter was referred to the Government between September 2004 and November 2004 reply had not been received (August 2005)

The department in its written reply stated as under —

DETC (Ex), Bhiwani

In this para it is stated that Matador bearing RC No HR-17 1781 was detected by Excise Staff for illegally transporting 4000 pouches of country liquor on 21-6-2001 and penalty of Rs 2 50 000/- was imposed against Sh Rajesh Kumar S/o Sh Bhagwan Singh driver-cum defacto owner of detected Matador vide collector cum DETC order dated 11 12 2001 under section 61A(2) of Punjab Excise Act the impounded vehicle has been auctioned on 29-11-2005 for Rs 7000/- The remaining amount of Rs 243000 is being recovered under the provisions of Punjab Land Revenue Act Recover proceedings are in progress

DETC (Ex), Fatehabad

In this para it is stated that the vehicle (Tractor-Trolley) without No has fetched Rs 57 000/ in auction deposited in SBI Fatehabad vide Tr No 42 dated 17 1-2006 and A-16 dated 20 1 2006 respectively and the remaining amount of Rs 1 91 000/ has been declared an old Arrear and recovery certificates No 4 dated 25 1-2006 for recovery of arrear has been sent to the Collector cum Dy Excise & Taxation Commissioner (Ex) Jind because the defaulter/offended is residing at Jind

DETC (Ex), Karnal

In this para it is stated that all the nine vehicles have been auctioned Out of total amount of Rs 79 20 lacs Rs 8 30 lacs have been recovered through auction The concerned DETC has been directed to recover amount at the earliest

The Committee desired that sincere and vigorous efforts may be made to recover the amount under intimation to the Committee

[41] 4 4 Non imposition of fine

Under the Punjab Excise Act as applicable to Haryana fine not less than Rs 50 and not more than Rs 500 per bottle or part thereof is leviable on liquor manufactured otherwise than in a licensed distillery Further the Act provides that if the fine is not paid within the stipulated period the Collector/ DETC shall pass speaking orders for confiscation of the means of transport which shall be put to auction within 30 days from the order of confiscation The unrecovered amount of fine if any shall be recovered as arrears of land revenue

During test check of records of the DETC Narnaul and Rewari for the year 2003 04 it was noticed in October 2004 that in 30 cases 36 985 bottles of illicit liquor were confiscated alongwith the vehicles between May 2003 to March 2004 by the Department The Department neither imposed fine nor initiated any action to recover the amount by auctioning the impounded vehicles used by the offenders This resulted in non recovery of minimum fine of Rs 18 49 lakh

After this was pointed out in October 2004 DETC Narnaul stated in May 2005 that out of 16 cases pointed out by audit in two cases fine of Rs 0 65 lakh was imposed and in four cases of impounded vehicles whereabouts of the offenders were not known as these vehicles had no number plates However the impounded vehicles would be auctioned soon In remaining 10 cases proceedings were in progress Final reply of DETC Rewari had not been received (August 2005)

The matter was referred to the Government in November and December 2004 reply had not been received (August 2005)

The department in its written reply stated as under -

DETC, Narnaul

In this case out of sixteen cases pointed out by audit in four cases shown Sr No 4 6 8 and 9 whereabouts of the offenders are not known and the impounded vehicles are to be auctioned which will be done very shortly Four cases at Sr No 1 5 10 and 11 have been disposed off imposing a penalty of Rs 5200/- 13 36 400/- 60 000/- 20 000/- respectively Now six cases have been disposed off by imposing penalty of Rs 7 82 lacs Out of which an amount of 5 36 lacs have been recovered & efforts are being made to recover the balance amount of Rs 2 46 lacs at the earliest

The Committee desired that sincere and vigorous efforts may be made to recover the amount under intimation to the Committee

[42] 4.5 Loss of revenue due to reauction of vend

Under the HLL Rules read with the Excise Policy for the year 2002-03 if a licensee fails to pay any instalment alongwith interest by due date licence for vend is liable to be cancelled and reauctioned at the risk and cost of the defaulting licensee. Further the Department was required to obtain and verify the genuineness of the particulars regarding name, residential address, financial position (bank accounts) of the bidder, particulars and sureties before the licence is actually granted.

During test check of records of the DETC Kaithal for the year 2002-03 it was noticed in December 2003 that a retail country liquor/foreign liquor vend of Azamgarh was auctioned in March 2002 for Rs 2.70 crore for the year 2002-03. Against the amount of Rs 67.56 lakh payable by the licensee upto June 2002, only Rs 31.09 lakh was deposited by the licensee. The Department cancelled the licence on 29 June 2002 and forfeited the entire amount of security of Rs 45.15 lakh. The vend was run on day to day contract from 29 June to 11 July 2002 and an amount of Rs 8.89 lakh was realised. The vend was reauctioned on 11 July 2002 for Rs 1.60 crore at risk and cost of original licensee. Thus, reauction of vend resulted in loss of revenue of Rs 25.22 lakh which was recoverable from original licensee. No action was taken by the Department to recover the loss incurred from the original bidder.

After this was pointed out in December 2003, the Department admitted the facts and stated in November 2004 that recovery certificate had been issued to effect the recovery in June 2004 but the same was returned back with the remarks of the postal authorities that the addressee was not residing at the given address. The fact indicates that before awarding the licence, Department did not verify the genuineness of address and other particulars of the licensee. Besides, no surety was obtained at the time of the execution of the contract as required under rules.

The matter was referred to the Government in May 2004, reply had not been received (August 2005).

The department in its written reply stated as under:

In reply to this para it is submitted that recovery certificate was sent to Collector Patiala (Punjab) and he had informed that Tehsildar Patiala has been directed to recover the amount and the latest position will be intimated after reply from the concerned authorities.

The Committee desired that sincere and vigorous efforts may be made to recover the amount under intimation to the Committee.

REVENUE DEPARTMENT

[43] 3 1 Results of Audit

Test-check of records of various registration offices conducted in audit during the year 2004 2005 revealed non/short levy of Stamp Duty and Registration Fee amounting to Rs 6 53 crore in 4 153 cases which broadly fall under the following categories

SI No	Nature of irregularities	Number of cases	Amount (Rupees in crore)
1	Short levy of stamp duty due to misclassification of deeds	1 242	4 90
2	Short levy of stamp duty due to under-valuation of property	344	0 93
3	Short levy of registration fee/stamp duty	1 716	0 09
4	Irregular exemption of mortgage deeds	851	0 61
Total		4,153	6 53

During the year 2004 05 the Department accepted under assessment of Rs 4 88 crore involved in 1 225 cases. An amount of Rs 0 05 crore in 18 cases had been recovered which pertains to earlier years

A few illustrative cases involving Rs 1 47 crore are mentioned in this chapter

The department in its written reply stated as under —

The latest position of para No 3 1 1 is as under —

	Short levy of stamp duty due to misclassification of deeds release & gift deeds	Number of cases	Amount (in lacs)
1	Amount Recovered by the department	45	9 18
2	Amount dropped by D Cs/Collectors	168	76 61
3	Amount dropped by A G.	421	142 79
4	Pending in various courts of Collectors	273	140 06
5	Balance cases/Amount for recovery	131	50 94
Total		1242	487 95

This para relates to misclassification of instruments of Gift and Release. In the matter the interpretation of gift and release was involved. In this regard clarifications dated 22 9 05 and 29 12 05 have been issued by the Government to all the Collectors

of the State They have been directed to decide these cases keeping in view the above clarifications U/S 47 of the Indian Stamp Act 1899 Accountant General Haryana was also requested accordingly to settle the said cases during their review

204 cases amounting to ₹ 68 37 lacs have been pointed out with the observation that Gift Deeds can be made only to the daughter and none else In this regard it is stated that there is no embargo on making gift of an immovable property out of love and affection and there is no such restriction in the Indian Stamp Act 1899 the Transfer of Property Act 1882 and Registration Act 1908 The above gift deeds are registered in accordance with the provisions of the Indian Stamp Act 1899 the Transfer of Property Act 1882 and Registration Act 1908 Clarification has also been issued vide letter no 2095 STR-1 05/11236-38 dated 22 9 2005 to clear the ambiguity It is therefore requested that the deficiency of Stamp Duty amounting to ₹ 68 37 lacs in 204 cases pointed by AG Audit Haryana due to misinterpretation may kindly be dropped in view of above clarification dated 22 9 2005

The latest position of para No 3 1 2 is as under —

Short levy of stamp duty on instrument of sale due to undervaluation of property		Number of cases	Amount (in lacs)
1	Amount Recovered by the department	12	1 08
2	Amount dropped by D Cs/Collectors	27	6 96
3	Amount dropped by A G	32	12 88
4	Pending in various courts of Collectors	207	56 64
5	Balance cases/Amount for recovery	66	15 16
Total		344	92 72

Actual number of cases are 341 instead of 344 and amount is ₹ 89 75 lacs and not ₹ 92 72 lacs as shown in CAG report Because 3 cases of Para 3 of Narnaul amounting to ₹ 2 97 lacs hve been counted twice at Sr No 8 and 48 of Draft Para

The latest position of para No 3 1 3 is as under —

Short levy of registration fee on mortgage deed		Number of cases	Amount (in lacs)
1	Amount Recovered by the department	245	1 50
2	Amount dropped by D Cs/Collectors	24	1 01
3	Pending in various courts of Collectors	442	1 85
4	Balance cases/Amount for recovery	1005	5 09
Total		1716	9 45

The latest position of para No 3 1 4 is as under —

Irregular exemption of stamp duty on mortgage, lease and gift deeds		Number of cases	Amount (in lacs)
1	Amount Recovered by the department	294	7 02
2	Amount dropped by D Cs/Collectors	7	3 42
3	Amount dropped by A G	126	12 19
4	Proposed to be dropped (Gift cases)	51	15 20
5	Pending in various courts of Collectors	50	4 04
6	Balance cases/Amount for recovery	324	19 56
Total		852	61 43

This para relates to irregular exemption of stamp duty on instruments of Gifts and Mortgage. In the matter the interpretation of gift and mortgage was involved. In this regard clarifications dated 22 9 05 regarding registration of gift has been issued by the Government to all the Collectors of the State. They have been directed to decide these cases keeping in view the above clarifications U/S 47 of the Indian Stamp Act 1899. Accountant General Haryana was also requested accordingly to settle the said cases during their review.

In this para 51 cases amounting to ₹ 15 20 lacs of Kaithal District have been pointed out with the observation the Gift Deeds can be made only to the daughter and none else. In this regard it is stated that there is no embargo on making gift of an immovable property out of love and affection and there is no such restriction in the Indian Stamp Act 1899 the Transfer of Property Act 1882 and Registration Act 1908. The above gift deeds are registered in accordance with the provisions of the Indian Stamp Act 1899 and the Transfer of Property Act 1882. Clarification has also been issued vide letter no 2095 STR-1-05/11236 38 dated 22 9 2005 to clear the ambiguity. It is therefore requested that the deficiency of Stamp Duty amounting to ₹ 15 20 lacs in 51 cases pointed by AG Audit Haryana due to misinterpretation may kindly be dropped.

The Committee desires that sincere and vigorous efforts may be made to effect the recovery at the earliest and the case pending in various courts may also be pursued vigorously and the outcome may be intimated to the Committee. However, the Committee dropped the case relating to the recovery due to misclassification of gift deeds.

The Committee further desired that time to time monitoring and review of the cases may be done and recovery should also be effected by the department under intimation to the Committee.

[44] 3.2 Short levy of stamp duty and registration fee

Under provisions of the Indian Stamp Act 1899 (IS Act) and clarifications/instructions issued thereunder in April 2000 by the Government stamp duty on any release of ancestral property made in favour of brother or sister (children of renouncer's parent) son or daughter father or mother spouse or grand children nephew or niece or coparcener of the renouncer is leviable at the rate of Rs 15 per instrument. In any other case stamp duty shall be charged at the rate as applicable to a conveyance for the amount equal to the market value of the share interest and part of claim renounced.

During test check of records of 42 Registering offices of 12 districts for the years 2002-2003 and 2003-2004 it was noticed that in 201 cases releases of immovable properties valued at Rs 11.03 crore were made in favour of persons who had either no right in the ancestral property or were not entitled to concessional rate of stamp duty under the IS Act. These deeds were liable to be charged at the rates applicable to conveyance deeds and stamp duty of Rs 1.33 crore was leviable. However the registering authority levied stamp duty of Rs 0.04 lakh treating these as release deeds. This resulted in short levy of stamp duty of Rs 1.33 crore. A few instances are given below.

	Deed No and date	Area (in KM)	Value of property as per Collector's rate	Released in favour of	Stamp duty due (Amount in Rupees)	Stamp duty levied (Amount in Rupees)	Stamp duty short levied (Amount in Rupees)
District Gurgaon							
JSR Pataudi	155 20 05 02	(49.18)	2 71 500	No relation	2 10 565	50	2 10 515
JSR Farukh Nagar	421 18 06 02	(30.11)	11 46 000	Maternal uncle	1 43 250	25	1 43 225
District Hisar							
JSR Adampur	505 05 06 03	(67.2)	10 90 375	Maternal uncle	1 36 297	15	1 36 282
SR Adampur	37 09 04 02	(64.6)	7 31 156	Widow aunt to nephew property not ancestral	1 30 609	15	1 30 594

After this was pointed out between December 2003 and September 2004 six Sub Registrars (SRs) admitted the facts and stated between January 2004 and November 2004 that notices of recoveries would be issued to the concerned parties. Eleven SRs intimated that cases had been sent to the Collectors concerned for decision while no reply had been received from the remaining 25 SRs. Final report had not been received (August 2005).

The matter was brought to the notice of the Government between March 2004 and November 2004 reply had not been received (August 2005)

The department in its written reply stated as under —

The latest position of para No 3 2 is as under —

Interpretation of Instrument of Release is involved		Number of cases	Amount (in lacs)
1	Amount Recovered by the department	4	1 79
2	Amount dropped by D Cs/Collectors	27	30 74
3	Amount dropped by A G.	17	6 29
4	Pending in various courts of Collectors	112	69 39
5	Balance cases/Amount for recovery	41	24 86
Total		201	133 07

Regarding release deed a clarification dated 29 12-05 has been issued by the Government and all the Collectors of the State have been directed to decide the cases of instruments relating to release keeping in view the above clarification U/S 47 of the Indian Stamp Act 1899 Accountant General Haryana was also requested accordingly to settle the said cases during their review

All the Deputy Commissioners of the State have been impressed upon by FCR recently vide D O letter No 4228-STR-3 10/12407 dated 12-11-2010 to look into the matter at personal level and to instruct the authorities concerned to pay special heed to decide these expeditiously and make strenuous efforts to recover the balance amount in a time bound manner and not to treat such cases in a casual manner as a matter of routine They have also been impressed upon to hold special campaigns to dispose of the Court cases and to effect recovery in revenue as well as in public interest

The Committee desired that sincere and vigorous efforts may be made to effect the recovery at the earliest and the cases pending in various courts may also be pursued vigorously and the outcome may be intimated to the Committee

[45] 3 3 Non realisation of stamp duty

Under provisions of the IS Act separate rates have been prescribed for different type of instruments The classification of an instrument depends upon the nature of the transaction recorded therein In case the possession of the property is handed over after receipt of full amount of consideration the instrument becomes a conveyance deed and stamp duty becomes leviable under the provisions of the Act

During test check of the records of the SRs Tohana and Fatehabad it was noticed that four instruments conveying the possession and right of the property valued at Rs 20 96 lakh to the vendee were executed between May and August 2003 In all these cases the vendors had received full payment in lieu of the property sold The deeds were liable to be

treated as conveyance deed and a stamp duty of Rs 2 99 lakh was leviable. However the registering authority registered the deeds as agreement to sell charging a stamp duty of Rs 12 which was incorrect. This resulted in short realisation of stamp duty of Rs 2 99 lakh.

After this was pointed out in November 2004 the Department admitted the facts and stated that notices will be issued to the concerned parties. Further progress of recovery had not been received (August 2005).

The matter was referred to the Government in January 2005. Reply had not been received (August 2005).

The department in its written reply stated as under —

The latest position w r t cases of para No 3 3 is as under —

		Number of cases	Amount (in lacs)
1	Amount dropped by D Cs/Collectors	1	0 07
2	Pending in various courts of Collectors	2	1 82
3	Balance cases/Amount for recovery	1	1 10
Total		4	2 99

D O letter for quick decision from FCR has been issued on 12 11 10

The Committee desired that sincere and vigorous efforts may be made to effect the recovery at the earliest. The Committee further desired that time to time monitoring and review of the case may be done and recovery should also be effected by the department under intimation to the Committee.

[46] 3.4 Non levy of stamp duty on Exchange of Property

As per IS Act stamp duty on exchange of property is chargeable as a conveyance deed. Government of Haryana further clarified in September 1996 that compromise decrees which create for the first time right, title or interest in the said immovable property in favour of any party to the suit will require registration. The stamp duty on such instruments is also chargeable as conveyance deed for a consideration equal to the value of the property or the value set forth in such instrument whichever is higher.

During test check of records in two offices of SRs Kalanwali and Sirsa it was noticed between July and August 2004 that three compromise decrees registered between June 2003 and January 2004 created for the first time right, title or interest in the said immovable property valued at Rs 15 71 lakh were registered for the exchange of property without levying stamp duty of Rs 2 23 lakh.

After this was pointed out in July and August 2004 the Collector directed the SRs in November 2004 to recover the amount of stamp duty immediately. Sub Registrar Sirsa however intimated in December 2004 that all such deeds had been sent to Collector for decision. Further report had not been received (August 2005).

The matter was referred to the Government in October 2004 reply had not been received (August 2005)

The department in its written reply stated as under —

Latest position of Para No 3 4 is as under —

		Number of cases	Amount (in lacs)
1	Amount Recovered by the department	1	1 09
2	Pending in courts of Collector	2	1 14
Total		3	2 23

D O letter for quick decision from FCR has been issued on 12 11 10

The Committee desired that sincere and vigorous efforts may be made to effect the recovery at the earliest The Committee further desired that time to time monitoring and review of the cases may be done and recovery should also be effected by the department under intimation to the Committee

[47] 3 5 Short levy of stamp duty due to incorrect application of rate of tax

In order to check the evasion of stamp duty in the sale deeds Government issued instructions in November 2000 to all registering authorities in the State that agricultural land sold with area less than 1 000 sq yards in the urban areas and near the residential areas in the villages be valued at the rates fixed for the residential property of that locality for the purpose of levying stamp duty

During test check of the records of the Sub Registrars Thanesar Pehowa and Shahbad in Kurukshetra district for the year 2003 04 it was noticed that 13 sale deeds of plots with area less than 1 000 sq yards were registered between February 2003 and January 2004 The deeds were liable to be assessed for Rs 86 55 lakh based on the rates fixed for residential areas and stamp duty of Rs 13 31 lakh was chargeable However the registering authority incorrectly assessed the deeds for Rs 27 26 lakh on the rate fixed for agricultural land and levied stamp duty of Rs 3 92 lakh This resulted in short levy of stamp duty of Rs 9 39 lakh

After this was pointed out between July and August 2004 the Department admitted the facts and stated that notices for recovery would be issued to concerned parties

The matter was referred to the Government in October 2004 reply had not been received (August 2005)

The department in its written reply stated as under —

The para consists of 13 cases (2 cases of Rs 1 20 lacs of Shahbad 1 case of ₹ 1 05 lacs of Pehowa and 10 cases of ₹ 6 42 lacs of Kurukshetra) amounting to ₹ 8 67 lacs (Figure shown by AG is ₹ 9 39 lacs explanation in this regard is highlighted below)

Out of these 4 cases of ₹ 1.66 have been dropped by Collector 8 cases of ₹ 5.96 lacs have been dropped by Accountant General and 1 case of ₹ 1.05 lacs is pending in the Court of Collector for decision

These cases are also included in para 3.1.2 where actual figure against these cases is totaled to ₹ 8.67 lacs instead of ₹ 9.39 lacs. These cases will continue to be pursued and monitored under para 3.1.2. Consisting of merely repetition of cases of para 3.1.2 the para may be removed from here

In a nutshell out of 4374 cases of ₹ 800.68 lacs an amount of ₹ 327.96 lacs in 1433 cases have been settled an amount of ₹ 83.57 in 255 cases is proposed to be dropped in cases of gift in view of clarification dated 22.9.2005. 1046 cases amounting to ₹ 262.55 lacs are pending to collectors of the State for decision under Section 47 A of the Indian Stamp Act 1899 for determination of Stamp Duty and Registration Fee and 1640 cases amounting to ₹ 126.60 lacs are pending for recovery in Paras 3.1 to 3.5

All the Deputy Commissioners of the State have been impressed upon by FCR recently vide D.O. letter No. 4228 STR 3 10/12407 dated 12-11-2010 to look into the matter at personal level and to instruct the authorities concerned to pay special heed to decide these expeditiously and make strenuous efforts to recover the balance amount in a time bound manner and not to treat such cases in a casual manner as a matter of routine. They have also been impressed upon to hold special campaigns to dispose of the Court cases and to affect recovery in revenue as well as in public interest.

During the year 2010 all the Divisional Commissioners and Deputy Commissioners have been directed by FCR in the meetings held from time to time at Divisional level to pay special attention to plug the leakage of stamp duty and registration fees and to expedite the disposal of cases pertaining to the deficient stamp duty lying pending in the Courts of Collectors of their respective Division/districts.

The Committee desired that sincere and vigorous efforts may be made to effect the recovery at the earliest. The Committee further desired that time to time monitoring and review of the cases may be done and recovery should also be effected by the department under intimation to the Committee

TRANSPORT DEPARTMENT

[48] 5.1 Results of Audit

Test check of records of departmental offices relating to revenue of levy and collection of taxes on motor vehicles conducted during the year 2004-05 revealed under assessment of taxes and duties and loss of revenue amounting to Rs 21.16 crore in 14,735 cases which broadly fall under the following categories

Sl No	Nature of irregularities	Number of cases	Amount (Rupees in crore)
1	Levy and Collection of Taxes on Motor Vehicles	1	20.97
2	Other irregularities	14,734	0.19
Total		14,735	21.16

During the year 2004-2005 the Department accepted under assessment of Rs 21.16 crore in 14,735 cases

A few illustrative cases involving Rs 20.97 crore are mentioned in this Chapter

The department in its written reply stated as under —

As per notification issued by Transport Department dated 03.01.07 permit fees shall be deemed to have been charged upto maximum of six regions irrespective of the number of regions with effect from 13.12.1996. Thus the para regarding short charging of permit/countersignature fee amounting to Rs 17.47 crore becomes infructuous.

An amount of Rs 0.92 crore relates to short charging of fee for test of competence to drive vehicle. It is submitted that the RAs have already charged the fee for issue of DLs and test of competence to drive over and above the prescribed rates. The above amounts have already been settled by the Sub Committee in para No. 5.2.8 & 5.2.3 respectively.

RTAs/RAs concerned have been instructed to recover the amount of Rs 2.58 crore out of which an amount of Rs 1.32 crore has already been recovered. Details are given in succeeding paras No. 5.2.4, 5.2.5, 5.2.6, 5.2.7, 5.2.9, 5.2.10 & 5.2.11.

2. The para relating to Rs 18.05 lac has already been settled by the Sub-Committee in its meeting held on 21.03.2009. Efforts are being made to recover the balance amount of Rs 0.60 lac.

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee.

[49] 5.2.4 Short realisation of bid money on stage carriage permits

Under the provisions of the MV Act Private bus service scheme Haryana-year 2001 was introduced for the grant of stage carriage permits to the existing transport societies

under 1993 scheme general public and the new transport co-operative societies of unemployed youth on certain routes. The permits and rights of operation were to be given to the operators on lease for a period of five years by inviting bids and the route was to be allotted to the highest bidder. In case of non payment of the bid money the permit is liable to be suspended or cancelled.

During test check of Demand and Collection Register (DCR) of nine DTOs it was noticed that 64 Transport Co-operative Societies were issued permits during 1999-2000 to 2003-04 for a period of five years. These Co-operative Societies were required to deposit bid money each month which was either not deposited or deposited short by the societies resulting in short realisation of bid money of Rs 80 lakh. There was nothing on record to show that assessing authorities had ever reviewed the register or had cancelled or suspended any permit where bid money had not been paid by the vehicle owners.

After this was pointed out between November 2003 to December 2004 six DTOs stated that notices are being issued to recover the amount. No reply from remaining DTOs had been received. Further progress of recovery had not been received (August 2005).

The department in its written reply stated as under —

Stay has been got vacated in some cases and out of total amount of Rs 80.33 lac a sum of Rs 45.62 lac has been recovered. RTAs concerned have been instructed to recover the balance amount of Rs 34.71 lac in various meetings held at field level & HQ level as well as through DO letters and reminders issued by HQ from time to time. Last reminder issued on 26/10/2010.

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee

[50] 5.2.5 Non recovery of token tax in respect of stage carriage buses

As per PMVT Act tax shall be leviable on every motor vehicle in equal instalments for quarterly periods commencing on the first day of April, July, October and January at the rate of Rs 550 per seat per annum subject to maximum of Rs 35,000 per vehicle per year. Any broken period in such quarterly periods shall for the purpose of levying the tax be considered as a full quarter. In case of omission to comply with the provisions the Act further provides that the licencing officer may impose a penalty which may extend to twice the amount of tax due.

During test check of records of 16 DTOs it was noticed that 480 buses were plied as stage carriages by co-operative transport societies for the period from 2001-02 to 2003-04. However, ~~token tax~~ was either not deposited or deposited short by the societies. No action was taken by the DTOs to recover the same though entries were made in the DCR. This resulted in non realisation of token tax of Rs 86 lakh. The cases were not monitored by STC as no return to this effect was being received by that office.

After this was pointed out between July 2002 to December 2004 10 DTOs stated that notices were being issued to the concerned owners for recovery of the tax and six DTOs stated that efforts were being made to recover the amount. However reasons for its non collection were not made available to audit. Final reply had not been received (August 2005).

The department in its written reply stated as under —

Out of total amount of Rs 86 43 lac an amount of Rs 74 32 lac has been recovered and RTAs concerned have been instructed to recover the balance amount in various meetings held at field level & HQ level as well as through DO letters and reminders issued by HQ from time to time Last reminder issued on 26 10 2010

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee

[51] 5 2 6 Short charging of driving licence fees

The rates of driving licence fees as fixed by the Government of India from time to time were as under

(In Rupees)		
Month/Year of notification	Form 6	Form 7
Prior to October 1999	20	45
October 1999	75	150
May 2000	20	45
March 2001	40	150
May 2002	40	200

During test check of records of 21 RAs it was noticed that driving licence fee was charged at lower rates in 35 118 cases This was due to late circulation of Central Government notifications dated October 1999 March 2001 and May 2002 by the Department Delay in issuance of notifications ranged between 14 and 77 days Reasons for late circulation were not supplied by the Department This resulted in short realisation of driving licence fees of Rs 33 lakh from 1999 2000 to 2003 04

After this was pointed out between July 2000 and August 2004 11 RAs stated that notices would be issued for recovery No reply was received from the remaining RAs

The department in its written reply stated as under —

It is submitted that due to late receiving of notification in the field offices the driving licence fee could not be charged as per the increased rates There are 35 188 cases involved in this para and a meagre amount is to be charged in each case due to which Rs 9 34 lac in about 9400 cases could be recovered There may be expenditure in excess of the amount recovered on account of cost of recovery Recovery in such cases is made as and when the licensee comes for any work in the office Moreover there are lot of cases of excess charging of fee due to late receiving of notification in the field offices at the time of reduction of D L fee in the year 2000 which compensated the loss of Government Hence this para may please be dropped

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee

[52] 5 2 7 Short realisation of Registration fees

The rates of registration fee of vehicles as fixed by the Government of India from time to time were as under

(In Rupees)		
Month/Year of notification	Scooter/motor cycle	Car/Jeep
Prior to October 1999	30	100
October 1999	100	1 000
May 2000	30	100
March 2001	60	200

During test check of records of 21 RAs it was noticed that registration fee was charged at lesser rates in 44 256 cases by 16 RAs. This was due to late circulation of Central Government notifications dated October 1999, March 2001 and May 2002 by the Department. This resulted in short realisation of registration fee of Rs 34 lakh during the period 1999-2000 to 2003-04.

After this was pointed out between May 2000 and November 2004, 11 RAs stated that notices shall be issued to recover the amount, whereas four RAs stated that efforts were being made to recover the amount and no reply had been received from the remaining RAs (August 2005).

The department in its written reply stated as under —

It is submitted that due to late receiving of notification in the field offices, the Registration fee could not be charged as per the increased rates. There are 44 256 cases involved in this para and a meagre amount is to be charged in each case due to which Rs 2.54 lac in about 3350 cases could be recovered. There may be expenditure in excess of the amount recovered on account of cost of recovery. Recovery in such cases is made as and when the owner comes for any work in the office. Moreover, there are lot of cases of excess charging of fee due to late receiving of notification in the field offices at the time of reduction of R.C. fee in the year 2000 which compensated the loss of Government. Hence, this para may please be dropped.

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee.

[53] 5 2 10 Short/non levy of penalty on overloading of vehicles

MV Act provides that whosoever drives a motor vehicle carrying goods in excess of permissible weight is liable to pay a minimum penalty of Rs 2 000 in addition to Rs 1 000 per tonne of excess load.

During test check of offences and challan register of DTOs Yamunanagar Ambala and Jind for the years 1999 2000 to 2000 2003 it was noticed that 171 vehicles were carrying goods in excess of the permissible weight. However the DTOs levied penalty of Rs 3.18 lakh instead of Rs 11.91 lakh resulting in short levy of penalty of Rs 9 lakh. The offence and challan register was not reviewed by the internal audit wing that is working under the control of STC.

After this was pointed out, DTO Yamunanagar stated that matter was under examination whereas DTOs Ambala and Jind stated that efforts were being made to recover the differential amount. Final reply had not been received (August 2005).

The department in its written reply stated as under —

In reply to this para it is stated that vehicles having overload are impounded if the owner does not produce the documents. At the time compounding of the offence, the owner shows the documents due to which only amount of challan on account of overload is charged from the owner. The amount shown in this para is not chargeable as the vehicles are released after charging due compounding fee. Hence this para may please be dropped.

After hearing the Departmental representatives, the Committee desired that action against the responsible officers who admitted the recovery before the audit party wrongly be taken under intimation to the Committee within a period of six months.

The Committee further desired the department to examine the case of overloading to find out in which head the amount on account of penalty was deposited and the Committee may be informed accordingly within a period of three months.

[54] 5.2.11 Private Service Vehicles

Under the provisions of MV Act, motor vehicles having sitting capacity from six to 12 (excluding driver) registered in the name of firms/companies are to be treated as Private Service Vehicles and token tax at the rate of Rs. 400 per seat per annum is chargeable instead of one time token tax chargeable for personal vehicles. A register called Registration Register is maintained by the RAs.

During test check of the Registration Registers of nine RAs for the years 1999 2000 to 2001-02, it was noticed that 205 private services vehicles were registered in the names of firms/companies and one time token tax was charged instead of Rs. 400 per seat per annum. This resulted in short realisation of token tax amounting to Rs. 6 lakh.

This was pointed out to DTOs, however, no reply had been received (August 2005).

The department in its written reply stated as under —

Efforts are being made to recover the balance amount of Rs. 4.94 lacs.

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee.

IRRIGATION DEPARTMENT

[55] 6 2 6 Arrear position of Abiana

Under the Drainage Act Khataunis for recovery of water rates are raised on six monthly basis and sent to Revenue Department for collection. The Act further provides for recovery of water rates as arrears of land revenue by the Collector if these dues are not paid in time. However, there is no provision in the Act/Rules for levying interest/penalty for non/belated payment of water rates.

The position of recovery of abiana in the state as a whole as furnished by Engineer in Chief for the period from 1999-2000 to 2003-04 was as under:

(Rupees in crore)						
Sr No	Year	Opening Balance	Addition during the year	Total amount	Amount received during the year	Balance amount outstanding
1	1999-2000	15.85	19.63	35.48	17.29	18.19
2	2000-2001	18.19	21.65	39.84	20.36	19.48
3	2001-2002	19.48	20.62	40.10	21.12	18.98
4	2002-2003	18.98	20.99	32.97	20.51	19.46
5	2003-2004	19.46	31.62	51.08	26.04	25.04

It would be seen from the above table that collection of water rates due for each year was recovered less than demand raised for that year except in 2001-02. No action to recover the balance amount as arrears of land revenue was initiated by any of the divisions through revenue authorities. This resulted in accumulation of arrears of Rs 25.04 crore as on 31 March 2004. The age wise breakup was not made available to audit.

The Divisional Canal Office s of 13 out of 18 Water Services Divisions test checked and stated that it was the responsibility of the revenue authorities to effect the recovery of abiana. However, matter was being pursued with the revenue authorities.

The department in its written reply stated as under —

Abiana charges in the form of Khatauni are prepared and submitted to the District Administrative for recovery. It is a regular process where water charges are levied after every crop and simultaneously the recovery is effected by the District Administrative. No doubt the pace of recovery is not very convincing, however, matter is taken up regularly at all levels to boost this recovery to clear the previous arrears. Government is also taking effective measures to further increase the pace of recovery. Recently Government has increased the percentage of Pachotra to paid to the

lambardars from 3% to 10% It is expected that with the increase in percentage of Pachotra the recovery of Abiana is likely to improve

The Committee desired that the department should properly examine this matter and adopt a procedure to recover the bad arrears

The Committee further recommended that a letter should be written to the Government to find a solution to recover the amount on account of abiana charges

[56] 6 2 8 Arrear of water charges

Drainage Act provides for charging water rates for canal water supplied for various purposes Under the Haryana Canal and Drainage Rules 1976 charges for canal water supplied in bulk to any Department and industry are recoverable at the rates prescribed from time to time (Rs 13 and Rs 67 per 2 500 cubic feet respectively from 30 September 1998 to 26 July 2000 and thereafter at the rate of Rs 10 and Rs 100 per 2 500 cubic feet respectively)

The position of recovery of water charges as furnished by the Department in the State as a whole for the years from 1999 2000 to 2003 04 was as under

(Rupees in crore)					
Year	Opening balance	Addition during the year	Total amount	Amount received during the year	Closing balance
1999-2000	14 07	23 12	37 19	18 29	18 90
2000-01	18 90	24 95	43 85	19 43	24 42
2001 02	24 42	29 22	53 64	1 37	52 27
2002 03	52 27	79 97	132 24	16 90	115 34
2003-04	115 34	210 21	325 58	3 78	321 77

The position of 17 water services divisions test checked in audit was as under

(Rupees in crore)					
Year	Opening balance	Addition during the year	Total amount	Amount received during the year	Closing balance
1999-2000	11 86	3 70	15 56	0 42	15 14
2000 01	15 14	12 90	28 04	0 71	27 33
2001-02	27 33	45 84	73 17	1 86	71 31
2002-03	71 31	120 61	191 92	1 79	190 12
2003 04	190 12	255 41	445 53	1 21	444 32

It would be seen from the above tables that the position of outstanding water charges for the whole State was Rs 321 77 crore as shown by the Department which was less than the figures collected by audit from 17 Divisions. This shows that the position compiled by the Department was not correct and needs verification and reconciliation.

The realisation during each year was far less than the demands raised during that year resulting in heavy accumulation of arrear of Rs 444 32 crore as on 31 March 2004.

After this was pointed out 12 out of 17 Divisions stated that the matter was being taken up with the Public Health Department to realise the arrears of water charges. The reply from remaining five divisions had not been received (April 2005).

The department in its written reply stated as under —

Matter has already been taken with the Finance Department for releasing of LOC to Public Health Department either through book transfer or otherwise for clearance of water charges bills. As regards payments of surcharge by the Public Health Department on the pending water bill action is being taken separately.

During the course of oral examination, the departmental representatives requested the Committee to defer this para so that they could recheck and the Committee acceded to their request and desired that the needful may be done and the outcome of the rechecking be intimated to the Committee within a period of three months.

[57] 6 2 9 Non/short levy of additional charge/surcharge

Under the Drainage Act and Rules framed thereunder agreement for supply of canal water is required to be entered into between the Department and the consumer. In accordance with the notification dated 27 July 2000 10 per cent surcharge was to be charged extra for not releasing the payment within one month of raising of bills by the irrigation divisions from 27 July 2000. Prior to this addition surcharge at the rate of half *per cent* was leviable.

Test check of 10 Water Services Divisions for the period from 1999 2000 to 2003 04 revealed that Public Health Divisions to whom water was supplied did not release the payment till May 2005. However surcharge was either not levied or levied short on unpaid bills. This resulted in short raising of demand of Rs 251 99 crore as detailed below.

(Rupees in crore)					
Sr No	Name of the Division	Period	Surcharge leviable	Surcharge levied	Surcharge short levied
1	2	3	4	5	6
1	Loharu Water Services Division Charkhi Dadri	4/99 to 7/2000 and 8/2000 to 3/2003	10 16	0 09	10 07
2	Pundri Water Services Division Kaithal	8/2000 to 3/2003	6 39	0 04	6 35

1	2	3	4	5	6
3	Water Services Division Rohtak	8/2000 to 3/2004	32 15	10 08	22 07
4	Sampla Water Services Division Rohtak	1/2004 to 3/2004	13 00	-	13 00
5	Water Services Division Bhiwani	8/2000 to 3/2004	34 50	1 68	32 82
6	Siwani Water Services Division Bhiwani	8/2000 to 3/2004	12 59	0 25	12 34
7	Water Services Division Hansi	8/2000 to 12/2002	1 35	0 41	0 94
8	Water Services Division Fatehabad	8/2000 to 3/2004	0 69	-	0 69
9	Bhiwani Water Services Division Bhiwani	8/2000 to 3/2004	142 54	1 24	141 30
10	Water Services Division Safidon	8/2000 to 3/2004	12 43	0 02	12 41
Total			265 82	13 83	251 99

After this was pointed out between March 2003 and December 2004 the Divisional Canal Officers of two divisions (Loharu at Charkhi Dadri and Pundri at Kaithal) stated between February and March 2005 that revised bills had been sent and remaining eight divisions stated between March 2003 and December 2004 that the revised bills in the light of audit observations would be sent to the Public Health Department

The department in its written reply stated as under —

Same as that of 6 2 3 prior to July 2000 there was not claim existing for levying surcharge @ ½ % for non release of payment by Public Health Department

The Committee desired that a meeting be held with the Public Health Engineering Department to effect the recovery at the earliest under intimation to the Committee

[58] 6 2 10 Non/short imposition of penalty for un authorised supply of water to gardens

As per provisions of Punjab Government Rules 1946 for extra supply of canal water for gardens and orchards as applicable to Haryana as amended from time to time an agreement is required to be entered into between the Government and the owner receiving extra supply of water for gardens/orchards in the prescribed form The water rates were less in case of supply of water of gardens than the supply made to agricultural fields However for unauthorised use of water penalty at 30 times the normal water rates was leviable As per clause six of agreement Superintending Engineer is competent to stop the supply of water

In three divisions it was noticed during annual verification conducted jointly by District Horticulture Officer and Canal Deputy Collector that 39 gardens to whom water was supplied were not in existence between 1999 2000 to 2003 04. The unauthorised withdrawal of supply of water in all these cases was forwarded by the Divisional Canal Officers to Superintending Engineer in November 2000 and thereafter no action was taken in these cases to stop supply of water. Further the owners of 16 gardens/orchards of two divisions were utilising water without entering into agreement with the Department. For unauthorised use of water the owners of gardens/orchards were liable to pay a penalty of Rs 7.57 lakh which was not levied.

The department in its written reply stated as under —

As per provision in rule 7.9 (10) of Haryana Canal & Drainage act 1974. The agreement will have to be drawn between the Government and garden owners for receiving extra supply of water. The agreement has already been drawn. Moreover the agreement is not required annually as pointed out by the audit. Annually inspection of gardens are being conducted by the Deputy Collector as well as Horticulture Officer. Notices were issued and now all the gardens have been maintained properly.

After hearing the Department representatives, the Committee desired that the latest report about existence of remaining nine gardens be obtained and supply of water to these gardens may be regulated accordingly under intimation to the Committee

AGRICULTURE DEPARTMENT

[59] 17 Arrears of revenue

The arrears of revenue as on 31 March 2005 in respect of some principal heads of revenue amounted to Rs 1 086 91 crore of which Rs 238 31 crore were outstanding for more than five years as detailed in the following table

(Rupees in crore)				
Sr No	Head of revenue receipts	Amount outstanding as on 31 March 2005	Amount outstanding for more than 5 years as on 31 March 2005	Remarks
6	Other taxes and duties on commodities and services (i) Receipt under the Sugarcane (Regulation of purchase and supply) Act	6 41	3 48	Five sugar mills (Yamunanagar Rs 0 77 crore Panipat Rs 3 49 crore Rohtak Rs 1 42 crore Naraingarh Rs 0 25 crore and Bhadson Rs 0 48 crore) did not deposit the tax

The arrears outstanding for more than five years constituted 22 *per cent* of the total arrears. Substantial accumulation of arrears of taxes shows that the State Government did not tackle the problem vigorously as observed by 10th and 11th Finance Commission. It is recommended that effective steps for collecting these arrears be taken to augment Government revenue.

The department in its written reply stated as under —

With reference to the CAG Para 17 the arrears of revenue recoverable from the different Sugar Mills is tabulated as under —

Sr No	Name of Office	Year	No of Cases	Amount in crores	Present Status
1	ACDO Yamunanagar	2004-05	1	0 77	The Saraswati Sugar Mills Yamuna Nagar has deposited 3 05 11 718/ towards Cane Purchased Tax <i>vide</i> Challan No I-C dated 13 11 2003 The above amount includes 0 77 crore also. Since the full payment has been recovered the Para may be dropped

2	ACDO Panipat	2004 05	1	3 49	The amount is still recoverable from Panipat Co operative Sugar Mills Action is being taken to recover the amount
3	ACDO Rohtak	2004 05	1	1 42	An amount of Rs 138 71lakh has been deposited vide Challan NO 4 dated 26 5 2005 Challan No 4 5 6 dated 11 8-2005 challan No Nil dated 6 12-2005 by the Haryana Coop Sugar Mills Ltd Rohtak An amount of Rs 2 61 lakh has been adjusted against refund of Cane Purchase Tax as per Haryana Govt letter No 1222 Agri II (3) 2005/14002 dated 26-6 08 An amount of Rs 68 000 is still recoverable from the Mills
4	ACDO Yamunanagar (Naraingarh Sugar Mills)	2004-05	1	0 25	Rs 24 lakh has been recovered from Naraingarh Sugar Mills and deposited vide challan No 56 to 61 dated 15-12-09 challan No 29 dated 16-1-10 challan No 201 and 202 dated 5 3 10 challan No 408 dated 12-4-10 challan No 319 dated 14-5 10 challan No 316 dated 3 6-10 An amount Rs 1 lakh is recoverable from the sugar mills
5	ACDO Kamal (Bhadson Sugar Mills)	2004-05	1	0 48	The Sugar Mill Bhadson had filed a Civil Writ Petition No 8828/2001 against the recovery of the Cane Purchase Tax in the Hon ble Punjab & Haryana High Court which is pending for decision Efforts are being made to recover
Total			5	6 41	

Efforts made by the Department

- 1 Out of a total amount of 6 41 crore a sum of 3 98 crore remains to be recovered
- 2 The Cane Commissioner Haryana vide his D O letter dated 11 10 2005 requested the Managing Director Haryana State Federation Cooperative Sugar Mills Ltd Panchkula for depositing the balance Cane Purchase Tax and interest thereon due against the Cooperative Sugar Mills so that the pending audit paras could be settled
- 3 In the meeting of the Sugarcane Control Board held under the chairmanship of Hon ble Chief Minister Haryana on 10-11-2005 it was decided to pursue these cases vigorously and send the cases to the Govt

- 4 Consequently a recovery certificate was got issued through Collector Panchkula vide this office letter No dated 13 12 2005 to Collectors of Yamunanagar Ambala Panipat Karnal and Rohtak for effecting the recovery of Cane Purchase Tax and interest due from the Private Sugar Mills of Naraingarh Yamunanagar and Bhadson
- 5 The matter was also discussed in the DCs Conference held on 12-2-2006 under the chairmanship of Hon ble Chief Minister He directed all the concerned Deputy Commissioners to recover the Cane Purchase Tax due from the Sugar Mills situated in their districts
- 6 The Cane Commissioner Haryana Panchkula wrote a D O No 4064 dated 21 8 2007 to the Collector Panipat to recover the arrears of Cane Purchase Tax
- 7 A meeting was held on 23 7 2008 under the chairmanship of Cane Commissioner Haryana Panchkula The Managing Director Sugarfed and MDs of concerned Sugar Mills attended the same and necessary directions were issued to deposit the Cane Purchase Tax and interest thereon immediately
- 8 A meeting was held on 15 1 2009 under the chairpersonship of the Financial Commissioner & Principal Secretary to Govt of Haryana Agriculture Department with the Managing Director Sugarfed and all MDs of concerned sugar mills and reviewed the recovery of Cane Purchase Tax and they were directed to deposit the due Cane Purchase Tax and interest thereon immediately
- 9 A meeting was convened on 17 9 2009 under the chairmanship of Cane Commissioner Haryana Panchkula The Managing Director Sugarfed and all the Cane Managers of the concerned Sugar Mills attended the same and were directed to deposit the arrears
- 10 On the direction of the Cane Commissioner a meeting was convened on 25 03-2010 under the chairmanship of Addl Cane Commissioner with all the Cane Managers of the concerned Sugar Mills wherein the status of the recovery was reviewed
- 11 Addl Cane Commissioner wrote a D O letters No 1904 1905 1908 and 1909 dated 12 5 2010 to Managing Directors of Panipat Rohtak Bhadson and Naraingarh Sugar Mills to deposit the arrear immediately
- 12 Cane Commissioner wrote D O letter No 3495 3496 3497 3501 dated 06 10 2010 to all the MDs to deposit the arrears of Purchase tax
- 13 Constant efforts are being made by the Department to expeditiously recover the arrears

The Committee desired that strenuous efforts may be made to recover the balance amount from the concerned Sugar Mills and the latest position in this regard be intimated to the Committee within a period of six months

[60] 1 13 Results of Audit

Test check of records of departmental offices relating to Taxes on Sales Trade etc Stamp Duty and Registration Fee State Excise Duty Passengers and Goods Tax Taxes on Motor Vehicles Agriculture (Purchase Tax and Crop Husbandry) Mines and Geology Home (Police) Public Works (Building and Roads Public Health and Irrigation) Forest Finance (State Lotteries) Medical Animal Husbandry Food and Supply Co operation and Electricity Duty conducted during the year 2004 05 revealed under assessments non levy and short

levy of taxes duties and losses of revenue amounting to Rs 464 90 crore in 34 209 cases During the year 2004-05 the departments concerned accepted under assessment etc of Rs 382 54 crore involving 16 791 cases Out of these 16 775 cases involving Rs 382 21 crore were pointed out by audit during 2004-05 and the rest in earlier years An amount of Rs 13 21 crore was recovered in 368 cases during 2004 05 of which Rs 12 92 crore recovered in 342 cases related to earlier years

This Report contains 21 paragraphs including two reviews relating to non levy/short levy of taxes duties interest and penalties etc involving Rs 367 24 crore The Department accepted audit observations involving revenue of Rs 347 26 crore out of which Rs 0 24 crore had been recovered up to June 2005 In respect of observations not accepted by the Department, gist of reasons for Department's non acceptance has been included in the related paragraph itself along with suitable rebuttal However replies from the Government had not been received (August 2005)

The department in its written reply stated as under —

Out of 5 457 cases 18 cases involving an amount of Rs 374 56 lacs are pertaining to the Agriculture Department Details of 18 cases are given as under—

S No	Name of Office	Period	Para No	No of Cases	Amount in lacs	Present Status
1	ACDO Rohtak	2004-05	1	1	252 97	<p>Audit Report for the year 2004-05 includes the test-checks made by the Audit Party in respect of the Cane Purchase Tax due and deposited from 1989-90 to 2001-02 by Sugar Mills Rohtak wherein an amount of 252 97 lakh was shown as due against the Sugar Mills</p> <p>An amount 59 65 lakh was deposited vide Challans No 2 3 4 & 5 on dated 26 5 05 and 157 61 lakh vide Challan No 3 4 5 & 6 on dated 11 8 05 and an amount of 2 61 lakh has been adjusted against refund of Cane Purchase Tax as per Haryana Govt letter No 1222-Agr II(3) 2005/14002 dated 26-6 08 An amount of 33 10 lakh is still recoverable</p>
2	ACDO Yamunanagar	2003-04	1	1	36 91	<p>This para pertains to the recovery of Cane Purchase Tax due against Sugar Mills Narangarh</p> <p>The Mills has deposited 23 lakh against this amount vide Challan No Nil dated</p>

						15 06 04 Challan No Nil dated 07 09 04 and Challan No Nil dated 11 11 05
						An amount of 14 lakh has also been recovered and deposited vide Challan No 56 to 61 dated 15-12 09 Challan No 29 dated 16 1 10
						Since full payment of 36 91 lacs has been recovered Para may be dropped
3	ACDO Panipat	2003-04	1	4	26 67	The Sugar Mills Panipat deposited 26 78 lakh vide Challan No 7 dated 5 12 2005 Since full payment of 26 67 lacs has been recovered Para may be dropped
4	ACDO Karnal	2003-04	1	4	53 57	The Sugar Mills Bhadson has filed a Civil Writ Petition No 8828/2001 for seeking exemption from payment of Cane Purchase Tax for the first five years on the pattern of Co op Sugar Mills which is pending in the Hon ble Punjab & Haryana High Court for final decision However efforts are being made for effecting the recovery
5	ACDO Rohtak	2003-04	2	3	00 01	This outstanding amount is regarding the recovery of interest on the late deposit of Cane Purchase Tax during the months 1103 12/03 & 2104 by the Sugar Mill Rohtak
6	ACDO Shahabad	2003-04	1	1	00 04	The Sugar Mills deposited an amount of 4 099/ vide Challan No PTN-4 dated 25-11 05 Since full payment has been recovered from the Mills Para may be dropped
7	ACDO Yamunanagar	2003 04	1	4	4 39	The para pertains to recovery of interest in respect of late deposit of the Cane Purchase Tax by the Naraingarh Sugar Mills
Total				18	374 56	

It is pertinent to point out that out of a total sum of 374 56 lakhs only an amount of 91 07 lakh remains to be recovered. Efforts are being made by the Department for effecting the recovery as per Rules

Efforts made by the Department

- 1 Cane Commissioner Haryana *vide* his D O letter dated 11 10 2005 requested the Managing Director Haryana State Federation Cooperative Sugar Mills Ltd Panchkula for depositing the balance Cane Purchase Tax and interest thereon due from the Cooperative Sugar Mills so that the pending Audit Paras could be got settled
- 2 In the meeting of Sugarcane Control Board held under the chairmanship of Hon ble Chief Minister Haryana on 10 11 2005 it was decided to pursue these cases-vigorously and send them to the Govt
- 3 A Recovery Certificate was got issued through Collector Panchkula *vide* this office letter dated 13 12 2005 to Collectors of Yamunanagar Rohtak and Karnal for recovery of purchase tax and interest due from the Private Sugar Mills of Naraingarh Yamunanagar and Bhadson
- 4 The matter was discussed in the DCs Conference held on 12-2 2006 under the chairmanship of Hon ble Chief Minister. He directed all the Deputy Commissioners to recover the Cane Purchase Tax due from the Sugar Mills situated in their districts
- 5 Cane Commissioner Haryana wrote a D O No 4064 dated 21 8-2007 to the Collector Panipat to recover the arrears of Cane Purchase Tax
- 6 Addl Cane Commissioner sent the case to Collector Rohtak for recovery *vide* office letter No 2562 dated 25 6-2009
- 7 A meeting was held on 23 7 2008 under the chairmanship of cane Commissioner Haryana Panchkula. The Managing Director Sugarfed and MDs of concerned Sugar Mills attended it and necessary directions were issued to deposit the balance amount
- 8 A meeting was held on 15 1-2009 under the chairpersonship of the Financial Commissioner & Principal Secretary to Govt of Haryana Agriculture Department with the MD Sugarfed and all MDs of concerned Sugar Mills wherein the recovery of Cane Purchase Tax was reviewed
- 9 A meeting was convened on 17 9 2009 under the chairmanship of Cane Commissioner Haryana Panchkula. Managing Director Sugarfed and all the Cane Managers of the concerned Sugar Mills were present. They were directed to deposit the balance amount immediately
- 10 On the direction of Cane Commissioner a meeting was convened on 25 03 2010 under the chairmanship of Addl Cane Commissioner with all the Cane Managers of the concerned Sugar Mills
- 11 Addl Cane Commissioner Haryana Panchkula wrote a D O letters No 1904 1905 and 1908 dated 12-5 2010 to Managing Directors of Panipat Rohtak and Yamunanagar Sugar Mills on the subject

12 Cane Commissioner wrote D O letter No 3497 3500 and 3501 dated 6 10 2010 to the MDs of Rohtak Yamunanagar and Bhadson Sugar Mills to expedite the deposition of Cane Purchase Tax

The Committee desired that strenuous efforts may be made to recover the balance amount from the concerned Sugar Mills and the latest position in this regard be intimated to the Committee within a period of six months

[61] 6 3 Non/short recovery of purchase tax and interest

According to the notification issued in October 1977 under the Punjab Sugarcane (Regulation of Purchase and Supply) Act 1953 and the Rules framed thereunder as applicable to Haryana a sugar factory is required to pay tax of Rs 1 50 per quintal on purchase of sugarcane latest by 14 of the following month and send a monthly return to the Cane Commissioner in the prescribed format In the event of default in payments or for belated payments interest at 15 *per cent* per annum shall be charged for the period of default The Act further provides that all sums payable to Government but not paid by the due date shall be recoverable as arrears of land revenue

During test check of records of Assistant Cane Development Officer (ACDO) Panipat it was noticed in December 2004 that Sugar Mill Panipat purchased 17 41 589 31 quintals of sugarcane between November 2003 and February 2004 Purchase tax and interest of Rs 29 64 lakh though payable was neither demanded nor paid by the mill as on February 2005

After this was pointed out in December 2004 the Department admitted the facts in February 2005 However report on recovery had not been received (August 2005)

The matter was referred to the Government in December 2004 reply had not been received (August 2005)

The department in its written reply stated as under —

Para 6 3 pertains to outstanding Cane Purchase Tax to the tune of 29 64 lakhs recoverable from Co operative Sugar Mills Panipat

It is submitted that the amount is yet to be deposited by the Mills despite the efforts made by the Department

EFFORTS MADE

1 D O letter No 4177 dated 16 9 2004 was written by the Financial Commissioner & Principal Secretary to Government Haryana Agriculture Department to Financial Commissioner & Principal Secretary to Government Haryana Cooperation Department for depositing the Cane Purchase Tax and interest thereon

2 Reminder No 1233 dated 18 3 2005 was sent by the Cane Commissioner to the Financial Commissioner & Principal Secretary to Government Haryana Cooperation Department for expediting the recovery of Cane Purchase Tax from the defaulting Sugar Mills

3 Recovery Certificate was got issued to the concerned Collector for affecting the recovery as arrears of land revenue *vide* this office memo No CC/Acctt/4584 dated 14 10 2004

4 Cane Commissioner Haryana vide his D O letter dated 11 10 2005 requested the Managing Director Haryana State Federation of Cooperative Sugar Mills Ltd for depositing the balance Cane Purchase Tax and interest thereon so that the pending Audit Para could be settled

5 In the meeting of Sugarcane Control Board held under the chairmanship of Hon ble Chief Minister Haryana on 10-11-2005 it was decided that Managing Director Sugerfed shall prepare a draft for exemption of interest amount and send it to Govt through Agriculture Department However the proposal was ultimately rejected at the level of the Govt

6 The matter was discussed in the DCs Conference held on 12-2 2006 under the chairmanship of Hon ble Chief Minister It was directed to recover the Cane Purchase Tax due from the Mills

7 A meeting was held on 23 7 2008 under the chairmanship of the Cane Commissioner The Managing Director Sugarfed and MDs of concerned Sugar Mills attended the same and necessary directions were issued to deposit the Purchase Tax and interest thereon immediately

8 A meeting was held on 15 1 2009 under the chairpersonship of the Financial Commissioner & Principal Secretary to Govt of Haryana Agriculture Department wherein it was impressed upon to deposit the payable amount

9 A meeting was convened on 17-9-2009 under the chairmanship of Cane Commissioner Managing Director Sugarfed and all the Cane Managers of the concerned Sugar Mills attended the meeting It was directed to deposit the due purchase tax and interest thereon

10 On the direction of the Cane Commissioner a meeting was convened on 25-03-2010 under the chairmanship of the Addl Cane Commissioner with all the Cane Managers of the concerned Sugar Mills wherein the status of Cane Purchase Tax payable by various Sugar Mills including the Panipat Sugar Mills was discussed

11 Addl Cane Commissioner wrote a D O letters No 1904 dated 12-5-2010 to Managing Director Sugar Mills Panipat to deposit the arrears of Cane Purchase Tax immediately

12 Cane Commissioner wrote D O letter No 3496 dated 6 10-2010 to M D Sugar Mills Panipat to deposit the arrear of Purchase tax

The Committee desired that strenuous efforts may be made to recover the balance amount from the concerned Sugar Mills and the latest position in this regard be intimated to the Committee within a period of six months

CO-OPERATION DEPARTMENT

[62] 6 1 Results of Audit

Test check of records in departmental offices relating to Home (Police) Public Works (Building and Roads and Public Health) Finance (State Lotteries) Forest Agriculture (Crop Husbandry) Medical Food and Supply Co operation and Mines and Minerals conducted in audit during the year 2004-2005 revealed under assessments and losses of revenue amounting to Rs 283 78 crore in 9 129 cases as depicted below

Sl No	Name of departments	Numbers of cases	Amount (Rupees in crore)
8	Co-operation	110	10 82

The Department accepted under assessments of revenue amounting to Rs 261 85 crore in 535 cases during the year 2004 05 An amount of Rs 5 14 crore had been recovered in 269 cases during 2004 05 of which Rs 5 11 crore recovered in 268 cases pertains to earlier years

The department in its written reply stated as under —

Sr No	Nature of irregularities	No of Csaes	Amount	Wrong Counting difference	Recover-able	Revocery amount	Balance
1	Non Redemption of Share Capital	22	846 91	635 58	211 33	72 19	139 14
2	Non deposit of Audit Fees	55	74 37	—	74 37	51 46	22 91
3	Non deposit of divided on Share Capital of State Cases	33	160 78	—	160 788	89 70	3 00
Total			1082 78	—	446 48	213 35	165 05

Note

Sr No 1 As given at Sr No 1 Accountant General Haryana shows the Govt share Capital amounting to Rs 846 91 lacs but in details of 22 cases of 10 Assistant Registrar Cooperative Societies which is provided by Accountant General Haryana is comes to Rs 211 33 lacs So the amount should be read as Rs 211 33 lacs instead of Rs 846 91 lacs as Rs 635 38 lacs have been shown excess

Out of the rectified recoverable amount of Rs 211 33 lacs Rs 72 19 lacs have already been recovered The balance amount is Rs 30 09 (related to 3 sugar mills) which revoery has been extended upto 2011-12 by the Govt vide letter no 1462 C 5-2009/6022 Chandigarh dated 14/5/2009 An amount of Rs 6 25 lacs relates to the Karnal Central Cooperative Consumer Store Ltd which is under winding process

due to heavy losses there are freak chances of recovery of this amount Regarding the remaining amount of Rs 102 80 lacs it is requested that its relate to Housing federation The institution has submitted that the borrowing power of the federation is twelve times of its paid up capital if the federation retire the share capital then it will not be a position to borrow further loan from the financial institutions i e LIC So the Federation has requested to exempt the retirement of share Capital at least for three years The Federation has ensured that this amount will be paid after the receipt of interest amount of Rs 16 77 crore under OTS Scheme which is under process with the govt

- Sr No 2 Total recovery regarding Non deposit of audit fees was Rs 74 37 lacs and amount Rs 51 46 lacs has recovered and remaining amount Rs 22 91 lacs left The Deptt has also instructed to field offices for depositing balance amount at the earliest
- Sr No 3 All the institution of the societies have deposited the dividend @1% 2% & 3% because of Govt of India's letter No FNK/1011/2471 credit issued Ministry of Agriculture Deptt of Cooperation Krishi Bhawan New Delhi Dated 15 7 1972 directing therein that the credit institutions will not deposit dividend over and above 3% while the A G Haryana has calculated dividend amount @ 10% 10% is the upper limit for declaring dividend So the amount shown may be rectified The exact amount comes to Rs 160 78 lacs out of it Rs 89 70 lacs have been recovered and the deptt is making sincere efforts to recover the balance amount
- Sr No 1 During the course of oral examination, the departmental representatives requested the Committee to give two months for taking action in the matter of Karnal Central Co operative Consumer Store The Committee desired that the needful may be done within a period of three months under intimation to the Committee**
- Sr No 2 The Committee desired that the balance amount of audit fee may be deposited at the earliest**
- Sr no 3 After hearing the departmental representative, the Committee desired that the department should get the dividend declared by the board within a period of three months and the amount be deposited accordingly**

[63] 6 4 Non deposit of dividend on State share capital

6 4 1 As per terms and conditions laid down in the sanction orders issued by the Registrar Co operative Societies Haryana Chandigarh from time to time every co-operative society shall give a suitable return in the form of dividend on contribution of Haryana Government's share capital on the basis of resolutions passed by the Board of Directors Under the provisions of Haryana Co operative Societies Rules 1989 the dividend shall not exceed 10 per cent per annum of the paid up share capital of a co operative society

During test check of records of the Assistant Registrars Co-operative Societies of Sirsa and Kurukshetra it was noticed between July 2003 and November 2004 that seven co-operative societies one central co operative bank of Sirsa and one co-operative sugar mill Shahbad had been running in profit during the years 2001-2002 and 2002-2003 but their Board of Directors had not declared any dividend for this period A dividend of Rs 42 70 lakh

was payable to Government for this period but the same was neither deposited by any of the societies in Government account nor demanded by the Department

After this was pointed out in July 2003 four out of seven Co-operative Societies deposited the amount of Rs 8 31 lakh from December 2004 to July 2005. The Department admitted the facts however action taken to recover the amount had not been received (August 2005)

The matter was referred to the Government between September 2003 and December 2004 reply had not been received (August 2005)

The department in its written reply stated as under —

The Accountant General Haryana reveals in the C A G Report 2004 05 that one Sugar Mills Shahabad one Central Co-op Bank Sirsa and seven Coop Primary Societies have deposited the Divident on Govt Share Capital. The detailed report is as under —

Sr No	Name of Coop Institution/Society	Year	Divident due for deposit	Divident deposited	Balance	Present Position (31 10 2010) Recovery %
1	Central Coop Bank Sirsa	2001 2003	19 97 455 00	5 99 234 00	Nil	— —
2	Rania Mktg Society	do	2 80 000 00	—	2 80 000 00	85 900 00 3%
3	Elnabad Mktg Society	do	2 37 450 00	—	2 37 450 00	71 250 00 3%
4	Ding Mktg Society	do	1 20 000 00	1 20 000 00	—	—
5	Kalanwali Mktg Society	do	80 200 00	80 000 00	200	200
6	Karwala Mktg Society	do	36 300 00	36 300 00	—	—
7	Sant Nagar Mktg Society	do	27 600 00	27 600 00	—	—
8	Amritsar Nowa Mktg Society	do	20 100 00	20 100 00	—	—
9	Shahabad Coop Sugar Mill	do	14 70 860 00	14 70 860 00	—	—
Total			42 69 965 00	23 54 094 00	5 17 650 00	1 57 350 00

After hearing the departmental representative, the Committee desired that the department should get the dividend declared by the board within a period of three months and the amount be deposited accordingly

[64] 6 4 2 Non realisation of dividend on share capital of State Government

During test check of records of the Assistant Registrars Co operative Societies (ARCS) Rewari and Panipat it was noticed between January 2002 and November 2004 that two central Co-operative Banks had been running in profit and their Board of Directors had passed resolutions (August 2001 and August 2004) for the payment of dividend amounting to Rs 20 39 lakh at rates ranging between two per cent and five per cent on share capital of Rs 4 42 crore for the years 1998-99 1999-2000 and 2002-2003 but the same was neither deposited by any of the societies (Bank) into Government account nor demanded by the Department. This resulted in non recovery of Rs 20 39 lakh

After this was pointed out between January 2002 and November 2004 the ARCS Rewari intimated in June 2005 that the entire amount of dividend of Rs 7 lakh was deposited in January 2003. Final reply from Panipat had not been received (August 2005)

The matter was referred to the Government between August 2002 and December 2004 reply had not been received (August 2005)

The department in its written reply stated as under –

Sr No	Name of Coop Institution/Society	Year	Dividend due for deposit	Divident deposited	Balance	Present Position
1	Panipat Central Coop Bank Panipat	2003 2004	20 39 000 00	8 01 243 00	Nil	—
2	Rewari Central Coop Bank Rewari		7 00 000 00	—	Entire amount has been deposited	—

All the Coop Societies/Institutions deposited the dividend as declared by the Board of Directors. It has been deposited @ 3% according to the instruction issued by the Govt of India letter No K11011/24/71 Credit Govt of India Ministry of Agriculture Deptt of Coop Krishi Bhawan New Delhi 15th July 1972

The Committee desired that the department should take up the case for writing off the amount and the Committee may be informed accordingly

MINES & GEOLOGY DEPARTMENT

[65] 17 Arrears of revenue

The arrears of revenue as on 31st March 2005 in respect of some principal heads of revenue amounted to Rs 1 086 91 crore of which Rs 238 31 crore were outstanding for more than five years as detailed in the following table

(Rupees in crore)				
Sr No	Head of revenue receipts	Amount outstanding as on 31st March 2005	Amount outstanding for more than 5 years as on 31st March 2005	Remarks
7	Non ferrous mining and metallurgical industries	6 43	3 59	Rupees 4 04 crore were covered under recovery certificate which includes Rs 1 89 crore stayed by High Court and other judicial authorities Rs 0 02 crore proposed to be written off and details of remaining amount of Rs 2 13 crore had not been intimated by the Department The break up of Rs 2 39 crore in respect of other stages was not available with the Department

The arrears outstanding for more than five years constituted 22 percent of the total arrears Substantial accumulation of arrears of taxes shows that the State Government did not tackle the problem vigorously as observed by the 10th and 11th Finance Commission It is recommended that effective steps for collecting these arrears be taken to augment Government Revenue

The department in its written reply stated as under –

Out of Rs 6 43 crores an amount of Rs 1 57 crores has already been recovered
The details of balance of Rs 4 86 crores is as under —

	(in crores)
i) Recovery involved in court cases	= 0 64
ii) Recovery under stay by Hon ble High Court (1 case)	= 0 37
iii) Recovery under stay by Civil Court(12 cases)	= 0 27
iv) Not traceable (16 cases)	= 0 04
v) Balance recovery	= 4 18

Out of Rs 3 59 crore pertaining to recovery for more than five years as on 31 3 2005 an amount of Rs 1 24 crores has already been recovered The details of balance amount of Rs 2 35 crores is as under -

	(in crores)
i) Recovery involved in court cases	= 0 59
ii) Recovery under stay by Hon ble High Court(1 case)	= 0 37
iii) Recovery under stay by Civil Court(11 cases)	= 0 22
iv) Not traceable (25 cases)	= 0 06
v) Balance Recovery	= 1 70

Efforts to recover the amount as arrears of land revenue are being made by the AME s/MO s/Collector Grade I District wise details are enclosed

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee

[66] 6 1 Arrears of revenue

Test check of records in departmental offices relating to Home (Police) Public Works (Building and Roads and Public Health) Finance (State Lotteries) Forest Agriculture (Crop Husbandry) Medical Food and Supply Co operation and Mines and Minerals conducted in audit during the year 2004 2005 revealed under assessments and losses of revenue amounting to Rs 283 78 crore in 9 129 cases as depicted below

Sr No	Name of departments	Number of cases	Amount (Rupees in crore)
9	Mines and Minerals	301	0 63

The Department accepted under assessments of revenue amounting to Rs 261 85 crore in 535 cases during the year 2004 05 An amount of Rs 5 14 crore had been recovered in 269 cases during 2004 05 of which Rs 5 11 crore recovered in 268 cases pertains to earlier years

A few illustrative cases involving Rs 1 01 crore and a review on "Recovery of Water Rates from Canal Water" involving Rs 252 07 crore highlighting important cases are mentioned in this Chapter

The department in its written reply stated as under -

Out of Rs 63 35 lacs involved in audit paras pointed out by audit partis during the audit inspection during the Financial Year 2003-04 an amount of Rs 51 65 lacs has already been recovered in 321 cases Now a sum of Rs 11 70 lacs on account of non recovery of contract money royalty and interest is recoverable in 30 cases from the Ex contractors and Brick Kiln Owners for which efforts are being made to recover the balance amount

The Committee desired that sincere and vigorous efforts may be made to recover the balance amount at the earliest under intimation to the Committee

[67] 6 5 Non/short recovery of royalty and interest

Rule 24 of Punjab Minor Minerals Concession Rules provides that brick kiln owners (BKO's) shall pay royalty at the prescribed rate in advance by 30th April every year. In case of default, interest at the rate of 24 *per cent* per annum is chargeable for the period of default. BKO's register is maintained at each mining office for levy and collection of royalty. The permits of such BKO's were required to be cancelled by the Department in case royalty was not paid by them and sum due from the permit holders on account of royalty and interest thereon was recoverable as arrears of land revenue.

During test check of the records of Mining Officers Sonapat and Panipat, it was noticed between May and September 2004 that 56 BKO's were issued permits between March 2002 and July 2003. The BKO's were required to pay royalty before 30th April every year. Though a period of 14 months to 22 months for payment of royalty had elapsed upto January 2005 but royalty of Rs 5.60 lakh was neither paid by the BKO's nor was it demanded by the Mining Officers. No action was taken to cancel the permits or to recover the dues. The lack of action on the part of the Department resulted in non-realisation of revenue of Rs 7.75 lakh including interest amounting to Rs 2.15 lakh.

After this was pointed out between May 2004 and September 2004, the Department intimated in February 2005 that royalty amounting to Rs 3.20 lakh and interest of Rs 1 lakh in 32 cases had been recovered. Final reply on recovery of balance amount had not been received (August 2005).

The matter was referred to the Government in June 2004; reply had not been received (August 2005).

The department in its written reply stated as under —

Out of Rs 7.75 lacs (Rs 5.60 lacs as royalty and Rs 2.15 lacs as interest) was recoverable from 56 BKO's; a sum of Rs 4.90 lacs as royalty and Rs 1.84 lacs as interest has already been recovered from 49 BKO's. Now only Rs 70,000/- on account of royalty and Rs 31,000/- on account of interest is balance/recoverable from 7 BKO's. However, these BKO's are lying closed and owners are not traceable. Efforts are being made to trace them & recover the Government dues.

The Committee desired that sincere and vigorous efforts may be made to effect the recovery at the earliest under intimation to the Committee

HOME DEPARTMENT

[68] 17 Arrears of revenue

The arrears of revenue as on 31st March 2005 in respect of some principal heads of revenue amounted to Rs 1 086 91 crore of which Rs 238 31 crore were outstanding for more than five years as detailed in the following table

				(Rupees in crore)
Sr No	Head of revenue receipts	Amount outstanding as on 31st March 2005	Amount outstanding for more than 5 years as on 31st March 2005	Remarks
5	Police	3 79	2 05	The amount of Rs 3 79 crore was due from 10 States

The arrears outstanding for more than five years constituted 22 *per cent* of the total arrears. Substantial accumulation of arrears of taxes shows that the State Government did not tackle the problem vigorously as observed by 10th and 11th Finance Commission. It is recommended that effective steps for collecting these arrears be taken to augment Government Revenue.

The department in its written reply stated as under –

The arrear of Revenue amounting to Rs 3 79 crore is recoverable from the various States on account of deployment charges of force as detailed below

		Rs in Lacs		
Sr No	State	Amount Due	Amount Received	Balance
1	West Bengal	26 92	25 36	1 56
2	U T Chandigarh	21 90	21 90	–
3	U P	104 97	12 57	92 40
4	Rajasthan	53 77	51 61	2 16
5	Assam	58 89	–	58 89
6	J & K	3 10	3 10	–
7	Bihar	77 50	44 79	32 71
8	Delhi	1 33	–	1 33
9	Gujrat	22 95	21 70	1 25
10	Punjab	7 29	–	7 29
Total		378 62	181 03	197 59

Out of Rs 3 79 crore an amount of Rs 1 81 crore has since been received leaving balance amount of Rs 1 98 crore. The balance amount could not be recovered due to non issue of Audit Certificates by the Accountant General (Audit) Haryana. The Audit Certificates were issued on 27-2-2006 and 29-5-2006 which were sent to the Government of India *vide* letter dated 27-4-2006 and 29-5-2006 with the request to reimburse the amount by crediting the amount out of the grant of concerned State. The Government of India has further forwarded the Audit Certificates to the concerned States *vide* letter dated 26-5-2006 and 16-6-2006.

The Committee desired that all out efforts may be made to recover the balance amount in a time bound manner and the position of recovery be intimated to the Committee on quarterly basis

POWER DEPARTMENT

[69] 17 Arrears of revenue

The arrears of revenue as on 31st March 2005 in respect of some principal heads of revenue amounted to Rs 1 086 91 crore of which Rs 238 31 crore were outstanding for more than five years as detailed in the following table

(Rupees in crore)

Sr No	Head of revenue receipts	Amount outstanding as on 31st March 2005	Amount outstanding for more than 5 years as on 31st March 2005	Remarks
3	Taxes and duties on electricity	71 91	40 53	Rupees 0 38 crore were recoverable from M/s Rama Fibres Bhiwani Rs 0 30 crore from M/s Dadri Cement Factory Charkhi Dadri Rs 1 00 crore from M/s Haryana Concast Hisar Rs 0 16 crore from M/s Competent Alloys Ballabgarh and a sum of Rs 70 07 crore from consumers by DHBVNL/UHBVNL

The arrears outstanding for more than five years constituted 22 per cent of the total arrears. Substantial accumulation of arrears of taxes shows that the State Government did not tackle the problem vigorously as observed by 10th and 11th Finance Commission. It is recommended that effective steps for collecting these arrears be taken to augment Government Revenue.

The department in its written reply stated as under –

The outstanding of ED in arrear as pointed in the para i.e Rs 0 38 crore recoverable from M/s Rama Fibres Bhiwani Rs 0 30 crore from M/s Dadri Cement Factory Charkhi Dadri 1 00 crore from M/s Haryana Contest Hisar Rs 0 16 crores from M/s Competent Alloys Ballabgarh relates to the DHBVNL.

However out of the remaining amount of Rs 70 07 crore of ED outstanding as on 31 03 2005 of UHBVNL as well as DHBVNL a sum of Rs 2662 35 lacs have been shown pertaining to the UHBVNL as per division wise list given by the Chief Electrical Inspector vide his memo no ED/CAC/2005 dated 10/1/2006 but on reconciliation of the figures of the actual amount of ED pertaining to the UHBVNL it has been informed that the said amount of Rs 2654 05 lacs is only outstanding as

arrears of ED instead of Rs 2662 35 lacs as per pointed out in the said list as per detail given below —

Balance ED ending up to 31 03 2004	2169 56 lacs
ED assessed during 2004 05	3325 76 lacs
ED realization during 2004/05	2841 27 lacs
Difference	484 49 lacs
Balance amount of ED ending 31 03 2005	2654 05 lacs

As per figure relating to UHBVNL supplied by the Govt of Haryana is Rs 2662 35 whereas the difference appear in the account is Rs 2654 05. However to locate the difference of Rs 8 30 lacs Division wise figures of the outstanding reconciled with the Division wise record maintained in the office and it has been found that the figure of the Electricity Duty as shown by the Chief Electrical Inspector Haryana with the division wise figures as shown in the record in this office except in respect of Xen City Divn Karnal wherein the Chief Electrical Inspector has shown the Electricity Duto of Rs 60 57 lacs whereas as per record of this office the outstanding arrear of Electricity duty in respect of this Division is to the tune of Rs 50 14 lacs (Difference of Rs 10 43 lacs). This difference was already intimated at the time of giving the reply of Para 1 7 during the Financial Year 2003 04 vide memo no CAC/36 dt 19 8 05 but the same has not been corrected in the account of Chief Electrical Inspector Govt of Haryana the same may be rectify now. Similarly there is difference of ED againz Xen OP Divn Panchkula as shown by the Chief Electrical Inspector to Rs 42 67 lacs whereas as per record of this office the figure of ED is Rs 44 80 lacs. Thus leading to the difference of the Rs 2 13 lacs. The reason for this difference it is submitted that the schedule already supplied to the CE to Govt of Haryaa cum Audited). Now the audited schedule the difference of Rs 2 13 lacs may please be requested to rectify. The necessary copy of the audited schedule has also been supplied to the CEI Chandigarh for rectification in the accounts.

(A) It is further intimated that a sum of Rs 1171 16 lacs is recoverable from the permanent disconnected consumers against which some of the consumers have filed civil suits or sought arbitration as such their recovery will be made as per the Judgment award in such cases and for rest of the cases amount will be recovered under land revenue recovery act.

(B) Balance Rs 1482 89 lacs (Rs 2654 05 (-) 1171 16 lacs) pertains to the arrears of the ED from the connected consumers against whom total defaulting amount of revenue including arrears of ED as on 31 03 2005 is & Rs 141425 41 lacs. UHBVNL is making its best efforts to recover the defaulting amount from the consumers by launching various scheme like disconnection of premises of defaulting consumers and settlement of dispute in Lok Adalat etc. As soon as arrear of energy bills are recovered ED included in these bills will also be recovered.

Apart from this during implementation of waiver scheme of outstanding defaulters amount during the year 2003 04 the element of the ED outstanding against the amount so waived off is also yet to be got adjusted which will also effect in reducing the arrear of ED.

In short it is a continuous process which involves realization/adjustment of old electricity duty arrears and addition of fresh electricity. Thus it is never ending process where adjustment/clearance of old electricity duty arrears and addition of new electricity duty of new electricity duty arrears go side by side.

In view of the position as explained above and the latest status position of arrear of ED as shown above the old paras on the subject may also be got dropped.

The Committee desired that all out efforts may be made to recover the balance amount in a time bound manner and the position of recovery be intimated to the Committee on quarterly basis

[70] 1 14 Outstanding Inspection reports and Audit Observations

This para covers the outstanding/Inspection reports raised on revenue receipt of Govt of Haryana. The consolidate figures for stamp duty, registration fees, land revenue, sales tax, passenger and goods tax, entertainment duty, show tax, prohibition and excise. The details against others have been shown as under —

Outstanding position ended 30-6-2004

- | | | |
|-------|--------------------|--------------|
| (i) | Inspection Report | 705 |
| (ii) | Audit Para | 961 |
| (iii) | Amount involved Rs | 687.84 crore |

The department in its written reply stated as under —

As per latest position confirmed from the Accountant General (Audit) Haryana now 04 Inspection reports and 11 Audit Observations are pending involving Rs 78.87 crores. The above amount of Rs 78.87 crores includes Rs 71.91 crores on account of arrears of electricity duty. The status of this amount i.e. Rs 71.91 crores has been explained in the preceding para 1.7 of this report. This amount of Rs 71.91 crores towards electricity duty arrears may please be settled in view of the position explained in Para 1.7 above.

The explanation regarding balance amount of Rs 6.96 crores (Rs 78.87 - 71.91) involving interest on non deposit of electricity duty, Inspection of Small Power Consumers, Non revision of inspection fee and non reconciliation of treasury challans is as under —

1 Interest on non deposit amount of Electricity Duty Rs 3.59 crores

As already submitted in the previous reports/replies of CAG/PAC that the interest of non deposited amount of electricity duty is not recoverable as there is no such provision in the Electricity (Duty) Act/Rules 1958. This point was also discussed in the PAC meeting held on 3-1-2002 in which the Committee has agreed to drop similar paras. So keeping in view the position explained above this para may please be dropped.

2 Small Power Consumers Rs 7 88 lakhs

Regarding inspection of Small Power consumers this submitted that approx 60320 no of Small Power consumers 8650 no MPI and 4514 no D G sets are existing in Haryana State for carrying these inspections 5 Xens 3 Asstt Engineers and 5 Jr Engineers are posted in this department So about 500 no cases of inspectors fall to the share of each of these officers per month So on an average 25 inspections are required to be carried out each day by each official which is practically impossible At the most 5 6 inspection can be carried out properly in a day In addition to this they have to attend other works such as investigation into electrical accidents (fatal/non fatal) to the human beings and fatal accident to the animals besides inspection of new electrical installations With the existing technical staff and with the restrictin of 10 days touring in a month this department is not in a position to do hundred percent inspection work So keeping in view the position explained above this para may pleased be dropped

3 Non revision of inspection fee Rs 329 33 lakhs

The department have already taken up the matter regarding revision of inspection fees with the State Government

4 Non reconciliation of treasures challans (CTR)-Rs 151810

The total objected amount of Rs 15 810 has been reconciled So this para may please be dropped

The Committee desired that the action on the outstanding inspection reports and audit observations may be completed at the earliest under intimation to the Committee within a period of three months

[71] 4 1 Results of Audit

Test check of records in departmental offices relating to revenues received from State Excise Duty Electricity duty Passengers and Goods Tax and Purchase Tax (Agriculture) conducted in audit during the year 2004-05 revealed under assessment of taxes and duties and loss of revenue amounting to Rs 12 82 crore in 5 457 cases as depicted below

Sl No	Head of revenue	Number of cases	Amount (Rupees in crore)
2	Electric ty Duty	4 928	4 06

In the cases of Electricity Duty Passengers and Goods Tax and Purchase Tax (Agriculture) the Department accepted under assessment of Rs 3 34 crore in 171 cases which were pointed out during the year 2004-05 and recovered an amount of Rs 7 34 crore in 15 cases which pertain to earlier years

A few illustrative cases involving Rs 2 90 crore are mentioned in this chapter

The department in its written reply stated as under –

Out of total no cases i e 4928 one case involving Rs 118 00 Lacs relates to interest due to non deposit of Electricity Duty in Govt Treasury Regarding this para/case it is submitted that there is no provision in the Electricity (Duty) Act

1958 to charge interest on non deposit of electricity duty The realized amount of electricity duty is being converted into RE subsidy by the Govt to Power Utilities It is however submitted that similar Para i e interest on non deposit of Electricity Duty was discussed in the meeting of PAC held on 28 08 2007 in respect of CAG 2002 and the same had been dropped by the PAC

Regarding 4927 no cases involving Rs 288 00 lac relates to loss of revenue due to non inspection of electrical installation It is submitted that inspection fee is the service charges of this department because after the receipt of inspection fees the inspection would only be carried out Due to shortage of staff hundred percent inspection of small power installations is not possible The Govt after restructuring the department has abolished the sanctioned vacant post and decreased the staff strength It is however submitted that similar Para i e loss due to non inspection/ shortfall was discussed in the meeting of PAC held on 28 08 2007 in respect of CAG 2002 and the same had been dropped by the PAC So these paras may please be dropped

The Committee desired that all out efforts may be made to recover the balance amount in a time bound manner and the position of recovery be intimated to the Committee on quarterly basis

PUBLIC HEALTH DEPARTMENT

[72] 6.1 Results of Audit

Test check of records in departmental offices relating to Home (Police) Public Works (Building and Roads and Public Health) Finance (State Lotteries) Forest Agriculture (Crop Husbandry) Medical Food and Supply Co operation and Mines and Minerals conducted in audit during the year 2004-2005 revealed under assessments and losses of revenue amounting to Rs 283.78 crore in 9,129 cases as depicted below

Sr No	Name of Departments	Number of cases	Amount (Rupees in crore)
2	Public Works Department		
	(i) Public Health	7,586	4.36

The Department accepted under assessments of revenue amounting to Rs 261.85 crore in 535 cases during the year 2004-05. An amount of Rs 5.14 crore had been recovered in 269 cases during 2004-05 of which Rs 5.11 crore recovered in 268 cases pertains to earlier years.

The department in its written reply stated as under —

There are 743 cases amounting to Rs 616.31 lacs relating to this Department out of 743 cases recovery in 116 cases amounting to Rs 234.25 has been made as per detail below —

Sr No	No of cases	Amount (Rs in lacs)	No of cases cleared	Amount cleared in lacs	Balance cases	Balance amount to be clear
1	743	616.31	116	234.25	627	382.06

However the efforts are being made to recover the balance amount

The Committee desired that all out efforts may be made to recover the balance amount in a time bound manner and the position of recovery be intimated to the Committee on quarterly basis

FINANCE DEPARTMENT

[73] 6.1 Results of Audit

Test check of records in departmental offices relating to Home (Police) Public Works (Building and Roads and Public Health) Finance (State Lotteries) Forest Agriculture (Crop Husbandry) Medical Food and Supply Co operation and Mines and Minerals conducted in audit during the year 2004-2005 revealed under assessments and losses of revenue amounting to Rs 283.78 crore in 9,129 cases as depicted below

Sr No	Name of Departments	Number of cases	Amount (Rupees in crore)
3	Finance Department	3	4.80

The Department accepted under assessments of revenue amounting to Rs 261.85 crore in 535 cases during the year 2004-05. An amount of Rs 5.14 crore had been recovered in 269 cases during 2004-05 of which Rs 5.11 crore recovered in 268 cases pertains to earlier years.

The department in its written reply stated as under —

This is a general para in which one inspection report having 3 paragraphs/audit observations relating to this department involving 3 cases amounting to Rs 4.80 crore are included. Para wise position is as under —

Sr No	Subject	Period	Para No	No of cases	Amount (Rs in lacs)	Remarks
1	2	3	4	5	6	7
1	Non realization of penalty from printer	03-04	1	1	19.57	While conducting the audit for the year 2003-2004 it was pointed out by the audit that the tickets amounting to Rs 1,95,700/- were shown as duplicate and having printed by mistake on checking by the computer agency. As per clause 24 of the agreement executed by the department with the printer the recovery of the same was to be made from the printer at the rate of 10 times i.e. Rs 1,95,700 X 10 = Rs 19,57,000 but the department did not make recovery from the printer. In this connection it is intimated that the tickets amounting to Rs 1,95,700 were got checked from the printer and it was found that the tickets of Rs 17,700 were found duplicate on account of print mistakes and the

recovery of Rs 17700 alongwith penalty has been recovered from printer The tickets amounting to Rs 38900/- have been adjusted as the tickets were found genuine The recovery of Rs 139100 has been issued to Sales Officer of tempered/ non genuine tickets Out of amount of Rs 139100 the amount of Rs 1 31 010 has been recovered and deposited and balance amount to be recovered is Rs 8090/ for which efforts are being made Moreover this amount has also been included by the A G as audit para No 2 for the year 2005 06 and the reply of the same has been sent to the A G Haryana separately Hence this para may be removed from this report

2	Non recovery of amount from Sales Officer	03-04	2	1	2 75	Out of the total recovery pointed out by the audit for the year 2003 04 of Rs 274686 the amount of Rs 266596 has been adjusted/recovered leaving a balance of Rs 8090 for which efforts are being made Moreover this amount has been included in audit para No 2 for the year 2005 06 the reply of the same has been sent to the A G Haryana separately Hence this para may be removed from this report
3	Non realization of recovery from the Sales Officer	03-04	3	1	457 67	The latest position has been incorporated in the audit report for the year 2004-2005 and this para has been settled by the AG Haryana in the review report for the year 2004 05 vide letter No RA W/S/04 05/0075/1256 57 dated 28 1 06 Hence the para may be removed from this report

The Committee desired that all out efforts may be made to recover the balance amount in a time bound manner and the position of recovery be intimated to the Committee on quarterly basis

FOREST DEPARTMENT

[74] 6 1 Results of Audit

Test check of records in departmental offices relating to Home (Police) Public Works (Building and Roads and Public Health) Finance (State Lotteries) Forest Agriculture (Crop Husbandry) Medical Food and Supply Co operation and Mines and Minerals conducted in audit during the year 2004 2005 revealed under assessments and losses of revenue amounting to Rs 283 78 crore in 9 129 cases as depicted below

Sr No	Name of Departments	Number of cases	Amount (Rupees in crore)
4	Forest	67	4 70

The Department accepted under assessments of revenue amounting to Rs 261 85 crore in 535 cases during the year 2004 05 An amount of Rs 5 14 crore had been recovered in 269 cases during 2004 05 of which Rs 5 11 crore recovered in 268 cases pertains to earlier years

The department in its written reply stated as under —

This para contains 817 outstanding audit paras against various Divisions of this department up to 30th June 2005 Reply of all the audit para have already been submitted by the concerned DFOs directly to the AG Hr A joint meeting was held with the representatives of the AG Hr in the month of August 2005 to finalize the audit paras Till date 163 audit paras have been settled and efforts are being made to settle the remaining 654 paras also

The Committee desired that all out efforts may be made to recover the balance amount in a time bound manner and the position of recovery be intimated to the Committee on quarterly basis

HEALTH DEPARTMENT

[75] 6.1 Results of Audit

Test check of records in departmental offices relating to Home (Police) Public Works (Building and Roads and Public Health) Finance (State Lotteries) Forest Agriculture (Crop Husbandry) Medical Food and Supply Co-operation and Mines and Minerals conducted in audit during the year 2004-2005 revealed under assessments and losses of revenue amounting to Rs 283.78 crore in 9,129 cases as depicted below

Sr No	Name of Departments	Number of cases	Amount (Rupees in crore)
6	Medical	69	0.40

The Department accepted under assessments of revenue amounting to Rs 261.85 crore in 535 cases during the year 2004-05. An amount of Rs 5.14 crore had been recovered in 269 cases during 2004-05 of which Rs 5.11 crore recovered in 268 cases pertains to earlier years.

The department in its written reply stated as under —

In the report of the CAG (RR) for the year 2004-05, 10 audit paras and 69 cases amounting to Rs 0.40 crore are shown outstanding against Health Department. Out of which 4 audit paras involving 10 cases amounting to Rs 8.59 lacs pertain to Medical College, Rohtak. In this regard, it is stated that the Directorate has issued instructions to the concerned institute for early settlement vide letter No 34/168-Audit/05/5871-74 dated 3.8.2005 to inform latest position accordingly. The reply has been sent to A.G. Haryana by the concerned quarter. Efforts are being made to settle the pending paras as early as possible to arrange special meeting with the Accountant General (Audit) Haryana, Chandigarh. In this regard, request has been sent to A.G. Haryana by the Director General, Health Services, Haryana, Panchkula vide No 34/152 Audit/1604 dt 22.2.2006. Last reminder vide No 34/152 Audit/9600 dated 23.11.2006.

The Committee desired that all out efforts may be made to recover the balance amount and settle the audit paras in a time bound manner and the position of recovery be intimated to the Committee on quarterly basis

FOOD AND SUPPLIES DEPARTMENT

[76] 6 1 Results of Audit

Test check of records in departmental offices relating to Home (Police) Public Works (Building and Roads and Public Health) Finance (State Lotteries) Forest Agriculture (Crop Husbandry) Medical Food and Supply Co operation and Mines and Minerals conducted in audit during the year 2004-2005 revealed under assessments and losses of revenue amounting to Rs 283 78 crore in 9 129 cases as depicted below

Sr No	Name of Departments	Number of cases	Amount (Rupees in crore)
7	Food and Supply	35	0 01

The Department accepted under assessments of revenue amounting to Rs 261 85 crore in 535 cases during the year 2004 05 An amount of Rs 5 14 crore had been recovered in 269 cases during 2004 05 of which Rs 5 11 crore recovered in 268 cases pertains to earlier years

The department in its written reply stated as under —

The Department accepted under assessments of revenue amounting to Rs 261 85 crore in 535 cases during the year 2004 05 An amount of Rs 5 14 crore had been recovered in 269 cases during 2004 05 of which Rs 5 11 crore recovered in 268 cases pertains to earlier years

The department has not sent reply of this para till date

The Committee desired that the needful may be done in this regard within a period of three months

Appendix II
(Refer paragraph 17.3)
Details of utilisation certificates required received and outstanding

Sr No	Name of the department	Year	Utilisation certificates due		Utilisation certificates received		Utilisation certificates Outstanding	
			Items	Amount (Rs in lakhs)	Items	Amount (Rs in lakhs)	Items	Amount (Rs in lakhs)
1	2	3	4	5	6	7	8	9
1	Housing	2001 02	8	58 17			8	58 17
		2002 03	8	52 26			8	52 26
		2003 04	7	41 15			7	41 15
2	Urban Development	1994 95	34	73 92	34	73 92		
		1995 96	3	3 91	3	3 91		
		1996 97	9	6 83	9	6 83		
		1997 98	28	11 76	28	11 76		
		1998 99	19	585 33	2	6 12	17	579 21
		1999 2000	167	979 19	37	275 14	130	704 05
		2000 01	152	1 163 99	10	41 82	142	1 122 17
		2001 02	477	1 811 00	17	297 17	460	1 513 83
		2002 03	403	4 542 26	78	893 80	325	3 648 46
		2003 04	302	4 542 77	69	959 61	233	3 583 16
3	Irrigation	1998 99	2	100 00			2	100 00
		1999 2000	2	120			2	120 00
		2000 01	3	321 68			3	321 68
		2001 02	3	382 69			3	382 69
		2002 03	3	1 638 61			3	1 638 61
		2003 04	4	2 932 62			4	2 932 62
4	Power	2001 02	5	2 537 36			5	2 537 36
		2002 03	5	1 880 30			5	1 880 30
		2003 04	8	5 392 87			8	5 392 87
5	Agriculture	2003 04	2	611 00	2	611 00		
6	Rural Employment	1999 2000	1	0 47	1	0 47		
		2000 01	10	153 15	8	130 79	2	22 36
		2001 02	14	2 023 12	2	687 50	12	1335 62
		2002 03	14	127 59	2	11 40	12	116 19
		2003 04	16	4 094 54	5	2177 88	11	1916 66
7	Development and Panchayat	2002 03	3	502 06			3	502 06
		2003 04	16	10 095 18			16	10 095 18
8	Economical and Statistical Advisor	2001 02	10	25 22			10	25 22
		2002 03	36	12 43			36	12 43
		2003 04	36	15 00			36	15 00
9	Medical	1991 92	1	5 00			1	5 00
		1992 93	2	35 00			2	35 00
		1993 94	13	250 15			13	250 15

1	2	3	4	5	6	7	8	9
		1994 95	16	232 96			16	232 96
		1995 96	9	74 82			9	74 82
		1998 99	2	18 93			2	18 93
		2000 01	4	7 39	4	7 39		
		2001 02	25	7 21	25	7 21		
		2002 03	19	367 58	18	267 58	1	100 00
		2003 04	27	307 41	17	193 43	10	113 98
10	Education	2001 02	2	3 50	2	3 50		
		2002 03	98	9 40	98	9 40		
		2003 04	350	22 014 40	68	6 263 88	282	15 750 52
11	Revenue	2001 02	8	372 72			8	372 72
		2002 03	3	0 45			3	0 45
		2003 04	4	2 20	4	2 20		
12	Social Security and Welfare	1996 97	6	641 91	6	641 91		
		1997 98	19	261 57	19	261 57		
		1998 99	5	372 25	4	276 04	1	96 21
		1999 2000	21	1 695 18	15	1 168 86	6	526 32
		2000 01	29	965 54	16	305 68	13	659 86
		2001 02	20	1 259 18	12	647 93	8	611 25
		2002 03	107	1 188 73	89	890 16	18	298 57
		2003 04	53	748 01			53	748 01
13	Technical Education	2003 04	38	1 932 08	38	1 932 08		
14	Sports	2001 02	5	50 91	2	27 16	3	23 75
		2002 03	3	36 58			3	36 58
		2003 04	10	277 99	1	38 74	9	239 25
15	Science and Technology	1993 94	1	1 00	1	1 00		
		2001 02	1	1 00	1	1 00		
		2003 04	12	518 80	8	142 60	4	376 20
16	Ecology and Environment	1997 98	1	0 34	1	0 34		
		1998 99	3	4 21	3	4 21		
		2002 03	1	0 25	1	0 25		
		2003 04	4	17 81	3	15 40	1	2 41
17	Tourism	2002 03	2	42 00	2	42 00		
		2003 04	2	42 17	2	42 17		
18	Public Health	2001 02	46	1 931 38	36	600 12	10	1 331 26
		2002 03	556	15 895 32	475	12 231 01	81	3 664 31
		2003 04	1824	17 596 21	1582	6 428 08	242	11 168 13
19	Art and Culture	2002 03	1	1 00	1	1 00		
		2003 04	4	6 27	3	2 27	1	4 00
20	Animal Husbandry	2002 03	3	210 25	3	210 25		
		2003 04	3	482 31	3	482 31		

1	2	3	4	5	6	7	8	9
21	Fisheries	2001 02	1	1 45			1	1 45
		2002 03	19	275 14			19	275 14
		2003 04	18	383 00	18	383 00		
22	Non Conventional Sources of Energy	1993 94	1	1 99			1	1 99
		2001 02	1	0 69	1	0 69		
		2002 03	1	0 75	1	0 75		
		2003 04	12	282 75	5	119 27	7	163 48
23	Village and Small Scale Industries	1998 99	4	39 41			4	39 41
		1999 2000	14	296 85	10	180 8	4	116 67
		2000 01	12	308 24	8	177 24	4	131 00
		2001 02	8	75 20	6	10 70	2	64 50
		2002 03	24	1 395 09	14	397 54	10	997 55
		2003 04	15	342 83	11	242 83	4	100 00
24	Civil Aviation	2003 04	29	42 30	29	42 05		0 25
Total			5332	1 20 173 49	2 973	40 892 10	2 359	79 281 39
Say				1 201 73crore		408 92crore		792 81crore

Appendix III
(Refer paragraph 17.4)
Details with status of accounts submitted by Autonomous bodies to State Legislature

Sr No	Name of the body	Period of entrustment of audit of accounts to CAG	Year for which accounts due	Year upto which accounts submitted	Year upto which Audit Report issued	Year upto which Audit Report submitted to State Legislature	Reasons for non finalisation of Audit Reports
1	Haryana Khadi and Village Industries (Board) Manimajra Chandigarh	2002-03 to 2006-07	2002-03 2003-04 2004-05	2001-2002	2001-2002	2000-2001	
2	Haryana Labour Welfare Board Chandigarh	1998-99 to 2002-03		2002-2003	2002-2003	2001-02	Reminder issued on 26.5.2005 for re-entrustment of audit of its accounts
3	Haryana Urban Development Authority Panchkula	1997-1998 to 2001-02 2002-03 to 2006-07	2001-02 2002-03 2003-04 2004-05	2000-2001	2000-2001	1999-2000	
4	Haryana Housing Board Panchkula	1999-2000 to 2003-04	2004-05	2003-2004	2003-2004		
5	Haryana State Agricultural Marketing Board Panchkula	2000-01 to 2004-05	2000-01 2001-02 2002-03 2003-04 2004-05	1999-2000	1999-2000	Not yet submitted	Accounts for 2000-01 are to be re-submitted
6	Mewat Development Agency Nuh (Gurgaon)	2000-01 to 2004-05	2003-04 2004-05	2000-01 to 2002-03	1999-2000	Not applicable	
7	Haryana State Legal Service Authority Chandigarh	1996-97 to 2000-01	1996-97 to 2004-05				Accounts not submitted since 1996-97
8	Haryana Urdu Akademi Panchkula	1996-97 to 2000-01 & 2001-02 to 2005-06	1996-97 to 2004-05				-do-

Matter reported to the Chief Secretary to Government Haryana for submission of approved accounts/non laying of certified accounts on the table of State Legislature

- 1 No further entrustment is required as the audit is required to be undertaken under section 19 (2) of CAG's Act 1971

Appendix IV
(Refer paragraph 175)

Statement showing names of bodies and authorities the accounts of which had not been received

Sr No	Name of the body/ authority	Year for which accounts had not been received	Grants received (Rupees in lakh)
1	2	3	4
1	Municipal Committee Bahadurgarh	1986 87 1993 94 1996 97 1997 98 1999 2000 2000-01 2003 04 2004 05	35 93 34 08 50 00 25 95 49 50 48 93 304 10 33 12
2	Municipal Committee Bhiwani	1987 88 1988-89 1989-90 1995-96 1997 98 1998 99 1999 2000 2000-01 2002 03 2003-04 2004 05	36 40 33 25 36 00 50 00 27 56 72 00 1 156 87 247 58 169 48 182 25 47 90
3	Municipal Committee Karnal	1982 83 1988 89 1997 98 1998 99 2000-01 2001 02 2002 03 2003 04 2004 05	7 00 32 61 36 12 26 25 60 08 57 73 62 67 39 84 52 72
4	Municipal Committee Narnaul	1988-89 1989 90 1997 98 1998-99	25 30 28 63 36 12 26 25

1	2	3	4
		2000 01	60 08
		2001 02	75 88
		2004-05	49 30
5	Municipal Committee Rohtak	1987 88	34 00
		1988 89	37 61
		1989-90	32 35
		1996-97	25 08
		1997 98	78 44
		1999 2000	266 56
		2000 01	197 41
		2001 02	101 20
		2002 03	155 48
		2003 04	162 45
		2004 05	140 58
6	Municipal Corporation Faridabad	1995 96	39 38
		1996 97	50 00
		1997 98	30 00
		1998 99	669 00
		1999 2000	394 00
		2000 01	111 61
		2002 03	93 29
		2003-04	175 14
		2004 05	121 80
7	Municipal Committee Sonapat	1997 98	69 93
		1998 99	326 25
		1999 2000	263 23
		2000 01	167 82
		2002 03	132 73
		2003 04	70 77
		2004 05	50 43
8	Municipal Committee Jagadhar	1996 97	50 00
		1998 99	26 25
		1999 2000	28 15
		2000 01	108 53
		2001 02	131 66
		2002 03	27 69
		2004 05	33 46
9	Municipal Committee Panipat	1996 97	65 00
		1998 99	528 00

1	2	3	4
		1999 2000	306 30
		2000 01	146 26
		2002 03	55 65
		2003 04	78 09
		2004 05	57 06
10	Municipal Committee Hisar	2004 05	55 19
11	Municipal Committee Gurgaon	1996 97	31 69
		1997 98	42 78
		1998-99	471 25
		1999 2000	235 76
		2000 01	170 38
		2002 03	34 96
		2003 04	86 01
		2004 05	42 32
12	Municipal Committee Yamuna Nagar	1998 99	350 00
		1999 2000	578 66
		2000 01	172 96
		2001 02	273 05
		2002 03	419 51
		2003 04	26 77
		2004 05	43 33
13	Municipal Committee Palwal	1995 96	50 00
		1998 99	30 00
		1999 2000	105 00
		2000 01	62 75
		2003-04	41 49
		2004 05	38 05
14	Municipal Committee Charkhi Dadri	1995-96	33 33
		1999 2000	50 00
		2000 01	43 14
		2001 02	50 00
		2004 05	26 33
15	Municipal Committee Rewari	1996 97	50 00
		1997 98	38 82
		1999 2000	229 73
		2000 01	84 17
		2003 04	48 40
		2004-05	35 70

1	2	3	4
16	Municipal Committee Barwala	1996 97	33 33
		1999 2000	50 00
		2000 01	31 04
		2001 02	70 54
17	Municipal Committee Thanesar	1997 98	31 81
		1999 2000	26 76
		2000 01	80 81
		2002 03	126 28
		2003 04	31 01
		2004 05	163 32
18	Municipal Committee Ambala City	1998 99	70 25
		2000 01	676 27
		2002 03	145 80
		2003 04	208 56
19	Municipal Committee Ambala Cantt	2002 03	26 43
20	Municipal Committee Kurukshetra	1998 99	33 75
21	Municipal Committee Kaithal	1998 99	62 25
		1999 2000	638 42
		2000 01	98 95
		2003 04	198 12
		2004 05	33 98
22	Municipal Committee Gannaur	2002 03	41 16
23	Municipal Committee Gohana	1999 2000	70 00
		2001 02	35 90
		2003 04	119 24
24	Municipal Committee Bawani Khara	1998 99	32 03
		1999 2000	40 00
25	Municipal Committee Kharkhoda	1998 99	50 00
26	Municipal Committee Pehowa	1999 2000	36 16
		2000 01	41 81
		2001 02	32 67
		2002 03	50 00
27	Municipal Committee Jhajjar	1999 2000	180 00
		2004-05	21 48
28	Municipal Committee Safidon	2000 01	81 62
		2003 04	110 28
		2004 05	95 15

1	2	3	4
29	Municipal Committee Sirsa	2001 02	48 66
		2002 03	127 27
		2003 04	26 06
		2004-05	29 47
30	Municipal Committee Dabwali	2002 03	140 23
		2003 04	158 58
31	Municipal Committee Taoru	1999 2000	40 00
32	Municipal Committee Uchana	1999 2000	30 00
33	Municipal Committee Asandh	1999 2000	120 00
		2003 04	74 54
		2004-05	44 06
34	Municipal Committee Naraingarh	1999 2000	34 79
		2002 03	59 62
35	Municipal Committee Kalanaur	1999 2000	40 00
36	Municipal Committee Tosham	1999 2000	28 40
37	Municipal Committee Ratia	1999 2000	30 00
38	Municipal Committee Sahahabad	2000 01	73 04
		2003 04	158 64
39	Municipal Committee Ladwa	2000 01	45 16
40	Municipal Committee Tohana	2001 02	137 98
41	Municipal Committee Meham	2000 01	31 06
		2003 04	64 41
42	Municipal Committee Sohna	2000 01	37 58
43	Municipal Committee Narwana	2000 01	60 58
		2003 04	51 00
		2004 05	48 61
44	Municipal Committee Hansi	2000 01	108 50
		2001 02	105 25
		2002 03	83 89
		2003 04	138 08
		2004 05	32 70
45	Municipal Committee Mohindergarh	2000 01	38 55
46	Municipal Committee Jind	2000 01	135 63
		2001 02	73 50
		2002 03	57 39
		2003 04	25 01
		2004-05	41 85

1	2	3	4
47	Municipal Committee Fatehabad	2000 01 2002 03 2004 05	50 23 40 16 89 71
48	Municipal Committee Ellenabad	2000 01	43 10
49	Municipal Council Panchkula	2001 02	116 06
50	Municipal Committee Cheeka	2003 04 2004 05	158 28 81 00
51	Municipal Committee Indri	2003 04	74 01
52	Municipal Committee Pinjore	2003 04	34 60
53	Shri Bhuteshwar Temple Tirath Jind	1994 95	25 29
54	Aravali Vikas Sangathan Gurgaon	1995 96	100 00
55	Software Technology Park of India New Delhi	2002 03	250 00
56	Haryana Slum Clearance Board Chandigarh	1998 99	700 48
57	Rajya Sainik Vocal Training Centre Panchkula	1998 99 2003 04	46 25 54 91
58	Distict Council for Child Welfare Rewari	1999 2000	38 75
59	Fish Farm Development Agency Gurgaon	2000 01	45 85
60	Chantable Endowment Haryana Manimajra	2001 02 2002 03	478 00 478 00
61	Society for I T Initiative fund for e Governance Chandigarh	2002 03 2003 04 2004 05	165 55 60 00 25 00
62	Haryana Engery Development Agency Chandigarh	2001 02 2002 03 2003 04 2004 05	67 30 41 50 384 37 25 00
63	Maharaja Aggarsain Institute of Medical Education & Research Agroha (Hisar)	2003 04 2004 05	69 48 80 00
64	Board of Trustees (SOS) Children Villages Bal Gram Rai (at Chd)	2003 04	240 00
65	Saket Hospital Panchkula	2004 05	50 00
66	Haryana State Council for Child Welfare Chandigarh	2004 05	42 93
67	Director Haryana Institute of Rural Development Nilokhen	2004 05	40 00

1	2	3	4
Private Aided Colleges			
68	S L D A V College of Education Ambala City	2000 01	38 65
		2001 02	54 59
		2002 03	73 24
		2003 04	33 49
		2004 05	35 57
69	SM Lubana Khalsa Girls College Barara (Ambala)	2000 01	38 20
		2001 02	40 55
		2002 03	33 65
		2003 04	44 20
		2004 05	53 03
70	M P N College Mullana (Ambala)	2003-04	52 97
		2004 05	47 50
71	Maharaja Aggarsein College Jagadhri	2003 04	49 13
		2004-05	41 68
72	DAV College Sadhaura	2000 01	40 70
		2001 02	53 06
		2002 03	50 75
		2003 04	60 23
		2004 05	57 28
73	M L N College Radaur	2002 03	41 98
		2003 04	48 66
		2004 05	46 45
74	K M College of Education Bhiwani	2001 02	31 35
		2002 03	27 74
		2003-04	30 23
75	APJ Saraswati College of Education Charkhi Dadri	2001 02	35 92
		2003 04	40 73
76	B L J Suriwala College Tosharn	2003 04	30 20
		2004-05	29 18
77	RLS College of Education Sidhrawali (Gurgaon)	2003 04	49 86
		2004 05	46 93
78	DAV Centenary College Fardabad	2002 03	38 78
		2003 04	70 75
		2004 05	57 59
79	Saraswati Mahila Mahavidyalya Palwal	2000 01	31 63
		2001 02	36 30
		2002 03	44 11

1	2	3	4
		2003 04	41 54
		2004 05	45 19
80	S D Mahila Mahavidyalya Hansi	2002 03	54 66
		2003 04	61 26
		2004 05	49 93
81	CR College of Education Hisar	1999 2000	26 40
		2000 01	27 50
		2003 04	31 37
		2004 05	31 44
82	SD Mahila Mahavidyalya Narwana (Jind)	2000 01	27 95
		2002 03	26 43
		2003 04	37 15
		2004 05	35 39
83	DAV College Pundri (Kaithal)	1999 2000	30 00
		2000 01	32 75
		2001 02	39 10
		2002 03	42 46
		2003 04	43 57
		2004 05	43 73
84	DAV College Cheeka (Kaithal)	2003 04	50 20
		2004-05	58 52
85	Kanya Mahavidyalya Dhand (Kaithal)	1999 2000	31 40
		2000 01	36 05
		2001 02	34 60
		2002 03	40 78
		2003 04	50 24
		2004 05	46 97
86	Bhagwan Parshu Ram College Kurukshetra	1999 2000	37 30
		2000 01	44 30
		2002 03	44 30
		2003 04	67 43
		2004-05	56 99
87	RDS Public Girls College Rewari	1998 99	39 30
		1999 2000	30 40
		2000 01	29 55
		2001 02	38 55
		2002 03	30 42
		2003 04	67 50
		2004 05	46 97
88	S P College of Education Rewari	2003-04	26 95
		2004-05	26 99

1	2	3	4
89	GB Degree College Rewari	1996 97 1997 98 1998 99	29 90 31 70 31 30
90	CR College of Education Rohtak	2003 04 2004 05	67 99 28 65
91	MK Jat Kanya Mahavidyalya Rohtak	2003 04 2004 05	72 32 66 92
92	Guru Hari Singh Mahavidyalya Jiwan Nagar Sirsa	2003 04 2004 05	42 06 33 21
93	Vaish Arya Kanya Mahavidyalya Bahadurgarh (Jhajjar)	2003 04 2004 05	44 02 33 22
94	M A College for Women Jhajjar	2000 01 2001 02 2002 03 2003 04 2004 05	40 70 46 40 40 43 50 98 50 72
95	TR College of Education Sonapat	2000 01 2003 04 2004-05	29 10 26 09 27 68
96	BPS College of Education Khanpur Kalan	2000-01 2003 04	26 40 25 00
97	TR Girls College Sonapat	1999 2000 2003 04 2004 05	33 10 46 60 32 85
98	DAV College of Education for Women Karnal	2003 04	118 62
99	CIS Kanya Mahavidhalya Fatehpur Pundri (Kaithal)	2003 04 2004 05	67 10 62 01
100	DAV College Naneola (Ambala)	2004 05	26 88
101	APJ Saraswati KMV Charkhi Dabri	2004-05	43 14
102	Vaish College of Education Rohtak	2004 05	26 61
103	Hindu College of Education Sonapat	2004 05	41 67

Appendix - V
(Refer paragraph 176)
Details and status of grants in aid released by State Government

Sr No	Name of the Department	Total number of bodies	Did not render the accounts/ year of accounts	Did not render accounts in prescribed format	Did not utilise 50 per cent of grants given in a year	Which diverted/ misutilised the funds (including grants released by GOI)/ amount diverted/ misutilised	Defaulted repayment of loans/ amount overdue (Rupees in crore)	Which did not maintain cash book/ maintained irregularly	Which did not invest its surplus funds/ retained huge balance in cash chest/ average amount of surplus funds	Any other Interesting point noticed from the audit of accounts	Grant paid (Rupees in crore)
1	2	3	4	5	6	7	8	9	10	11	12
1	Medical	12		Nil		Nil	Nil			Nil	359
2	Technical Education	11	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2475
3	Agriculture	05				Nil	Nil			Nil	062
4	Sports	18	18	Nil	Nil	Nil	Nil	Nil	Nil	Nil	111
5	Urban Development	69	69	Nil	Nil	Nil	Nil	Nil	Nil	Nil	7322
6	Rural Development	19	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	2626
7	Education	100	100	Nil	Nil	Nil	Nil	Nil	Nil	Nil	7913
8	Science and Technology	3	Nil	Nil	Nil	Nil	Nil	Nil	Nil	Nil	131
9	Animal Husbandry	4	4	Nil	Nil	Nil	Nil	Nil	Nil	Nil	625
Total		241	191	-	-	-	-	-	-	-	21624

Appendix VI
(Refer paragraph 1 7 7)

Department wise/year wise break up of the cases in which final action was pending at the end of June, 2005

Name of the Department	Upto 5 years	5 to 10 years	10 to 15 years	15 to 20 years	20 to 25 years	25 years to more	Total
Animal Husbandry	2 (0 54)	—	3 (3 22)	—	—	—	5 (3 76)
Education	14 (5 69)	6 (4 59)	6 (3 20)	1 (0 40)	3 (1 87)	3 (1 81)	33 (17 56)
Finance	1 (2 79)	—	—	—	—	—	1 (2 79)
Fisheries	1 (8 06)	—	—	—	—	—	1 (8 06)
Food and Supplies	—	1 (1 22)	1 (0 27)	2 (4 75)	—	—	4 (6 24)
Forest	1 (0 92)	8 (13 09)	2 (0 71)	5 (0 96)	1 (0 15)	—	17 (15 83)
Irrigation	24 (15 40)	9 (0 41)	31 (5 66)	34 (6 19)	13 (2 66)	—	111 (30 32)
Labour and Employment	—	—	1 (0 02)	1 (0 14)	—	—	2 (0 16)
Medical	2 (2 04)	1 (1 50)	2 (11 92)	—	—	—	5 (15 46)
Public Health	1 (—)	4 (0 24)	7 (1 74)	12 (1 23)	10 (0 03)	—	36 (6 35)
Public Relations	1 (0 08)	—	—	—	—	—	1 (0 08)
Public Works (B&R)	2 (0 71)	2 (0 40)	1 (0 04)	2 (2 31)	1 (0 03)	—	8 (3 49)
Revenue	2 (10 52)	—	—	—	—	—	2 (10 52)
Social Welfare	—	—	1 (—)	—	—	—	1 (—)
Sports and Youth Welfare	1 (0 87)	—	—	—	—	—	1 (0 87)
Technical Education	13 (31 91)	2 (1 12)	—	—	1 (0 02)	—	16 (33 06)
Transport	—	2 (3 32)	5 (14 00)	2 (1 05)	2 (0 25)	2 (0 26)	13 (18 88)
Total	65 (79 54)	35 (25 89)	60 (40 78)	59 (17 03)	31 (8 09)	7 (2 10)	257 (173 43)

(Figures in bracket are Rupees in lakh)

Appendix VII

(Refer paragraph 1 7 7)

Department wise details in respect of cases relating to theft, misappropriations/ loss of Government material and fire/accident at the end of June, 2005

Name of the Department	Theft cases		Misappropriations/ loss of Government material		Fire/Accident	
	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)	Number of cases	Amount (Rs in lakh)
Animal Husbandry	2	2 93	3	0 83	—	—
Education	25	13 28	7	4 21	1	0 07
Finance	1	2 79	—	—	—	—
Fisheries	—	—	—	—	1	8 06
Food and Supplies	—	—	—	—	4	6 24
Forest	3	4 70	—	—	14	11 13
Irrigation	72	9 65	31	8 72	8	11 95
Labour and Employment	2	0 16	—	—	—	—
Medical and Public Health	2	2 04	1	1 50	2	11 92
Public Health	26	4 49	8	1 20	2	0 66
Public Relations	—	—	—	—	1	0 08
Public Works (B&R)	5	1 15	3	2 34	—	—
Revenue	—	—	2	10 52	—	—
Social Welfare	—	—	1	—	—	—
Sports and Youth Welfare	1	0 87	—	—	—	—
Technical Education	13	21 19	2	11 58	1	0 29
Transport	5	13 30	7	4 98	1	0 60
Total	157	76 55	65	45 88	35	51 00

APPENDIX

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

Sr No	Name of Department	Paragraph	Brief Subject
1	2	3	4
7th Report			
1	PWD (B&R)	33	Payment of work done
9th Report			
2	Industries	5(2)	Credit facilities for development of small industries
14th Report			
3	Industries	16	Purchase of Cotton Yarn
16th Report			
4	Industries	2(a) and 2(d)	Subsidy of setting up industries Units in selected Backward areas (Cases of M/s B K Steel Rolling Mill) Tohana and M/s Modern Industries Charkhi Dadn
18th Report			
5	Co operation	39	Co operative Consumer Stores
19th Report			
6	Public Relations	8	Setting up of an open air theatre in village Kaul (District Kurukshetra)
7	Excise and Taxation	40	Loss of duty on excess wastage
21st Report			
8	PWD (Public Health)	12	Outstanding Recoveries against contractor
22nd Report			
9	Industries	10(ii)	Industrial Estate
10	Irrigation	20	Penal recovery of cost of coal issued to Kiln Contractors in excess requirement
11	Revenue	40	Non levy of registration fee
12	Excise and Taxation	52	Loss of duty on excess wastage in bottling operation
13	Excise and Taxation	53	Loss of duty on excess storage wastage
14	Excise and Taxation	54	Shrotfall in duty
15	Excise and Taxation	56	Recovery due from contractor

1	2	3	4
23rd Report			
16	Food and Supplies	35	Haryana State Federation of Consumer Co operative Wholesale Stores Limited Chandigarh
17	Excise and Taxation	47	Uncollected Revenue
18	Excise and Taxation	55	Result of test audit in general
19	Excise and Taxation	57	Failure to initiate action to recover the licence fee
20	Excise and Taxation	58	Loss of duty on excess storage wastage
21	Excise and Taxation	59	Loss of duty on excess wastage in bottling operation
25th Report			
22	Colonization	9	Encroachment of Land
23	Colonization	11	Recoveries from plot holders
24	Fisheries	31	Development of Fisheries
25	Excise and Taxation	54	Un collected revenue
26	Excise and Taxation	58	Incorrect computation of tax on interstate sales
27	Excise and Taxation	67	Irregular allowance for wastage
28	Excise and Taxation	69	Failure to enforce licence conditions
26th Report			
29	Revenue	10	Gratuitous relief for crops/houses damaged
30	Irrigation	22	Faulty measurement of work resulting in over payment
31	Excise and Taxation	49	Uncollected revenue
32	Excise and Taxation	61	Duty not recovered on spirit loss in bottling operation in excess of norms
33	Excise and Taxation	63	Non recovery of licence fee and interest
28th Report			
34	PWD (B&R)	14	Shortage of Steel
35	Excise and Taxation	41	Registration of dealers under Sale Tax Act
36	Excise and Taxation	44	Non recovery of licence fee and interest
29th Report			
37	Forest	8	Afforestation Social Forestry & including Rural fuel wood plantation and farm forestry
38	Irrigation	17	Excess issue of coal
39	Development	32	Forestry sector
40	Excise and Taxation	47	Non levy of penalty
41	Excise and Taxation	50	Non levy of penalty

1	2	3	4
42	Excise and Taxation	51	Non levy of penalty
43	Excise and Taxation	53	Interest not charged
44	Excise and Taxation	55	Non levy of duty on spirit lost in redistillation or conversion
45	Revenue	62	Results of Audit
46	Revenue	63	Under valuation of immovable property
47	Mines and Geology	71	Results of Audit
32nd Report			
48	Industries	4	Development of small Industries
49	Industries	6	Outstanding recoveries of loan
50	Irrigation	12	Misappropriation
51	Irrigation	20	Shortage of Stores
52	Revenue	25	Inadmissible payment
53	Town and Country Planning (HUDA)	36	Loss due to defective storage of cement
54	Public Health	42	Commencement of work without sanction
55	Mines and Geology	47	Uncollected revenue
56	Mines and Geology	48	Results of Audit
57	Agriculture	56	Embezzlement of licence fee money
58	Excise and Taxation	61	Uncollected revenue
59	Excise and Taxation	69	Irregular levy of tax at concessional rate
34th Report			
60	Development and Panchayats	8	Irregular and wasteful expenditure on books
61	Revenue	29	Land reforms
62	Revenue	30	Compensation to landowner
63	Revenue	31	Consolidation of holdings
64	Food and Supplies	47	Under Storage of wheat
65	Mines and Geology	55	Uncollected revenue
66	Excise and Taxation	63	Uncollected revenue
67	Excise and Taxation	66	Short levy/non levy of purchase tax
68	Excise and Taxation	69	Non levy of penalty
69	Excise and Taxation	70	Non filling the quarterly returns
70	Irrigation	72	Arrears of revenue
71	Irrigation	74	Non raising of demand
72	Chief Electrical Inspector	78	Uncollected revenue
73	Chief Electrical Inspector	80	Arrears of electricity duty

1	2	3	4
74	Public Health	82	Results of Audit
75	Revenue	83	Results of Audit
76	Revenue	84	Under valuation of immovable property
36th Report			
77	Local Self Government	3	Non recovery of Government dues
78	Food and Supplies	7	Loss due to storage of wheat
79	Transport	9	Irregular payment of overtime allowance
80	Industries	13	Non utilization of loan
81	Revenue	18	Inadmissible gratuitous relief
82	Public Health	23	Consturction of a water tank
83	Haryana State Lotteries	25	Suspended misappropriation of Government money
84	PWD (B&R)	29	Excess measurement
85	PWD (B&R)	31	Misappropriation of stores
86	Revenue	43	Results of Audit
87	Revenue	46	Misclassification of instruments
88	PWD (B&R)	51	Results of Audit
89	Excise and Taxation	53	Uncollected Revenue (P G T)
90	Excise and Taxation	54	Uncollected Revenue (State Excise)
91	Excise and Taxation	58	Results of Audit (Sales Tax)
92	Excise and Taxation	59	Short leavy/Non levy of purchase Tax
38th Report			
93	Science and Technology	16	Evaluation and monitoring
94	Medical and Health	18	Stores and Stock
95	Irrigation	28	Excess payment of Earth Work
96	Irrigation	32	Surplus material
97	Irrigation	34	Other point of interest
98	Irrigation	36	Shortage of tiles
99	Public Health	41	Excess payment to the contractor
100	Public Health	42	Excess Payment
101	Mines and Geology	50	Results of Audit
102	Mines and Geology	51	Receipts from Mines and Minerals
103	Agniculture	56	Interest not charged on belated payments
104	PWD (B&R)	61	Arrears of rent
105	PWD (B&R)	62	Sale of empty bitumens drum
106	Revenue	64	Results of Audit

1	2	3	4
107	Revenue	68	Misclassification of Instrument
108	Excise and Taxation	70	Assessments in arrears
109	Excise and Taxation	71	Uncollected revenue
110	Excise and Taxation	76	Stay of Sales Tax demands against bank guarantee by the High Court/Supreme Court
111	Excise and Taxation	79	Suppression of purchases
112	Excise and Taxation	81	Irregular stay of tax and interest
113	Excise and Taxation	87	Recovery at the instance of Audit
40th Report			
114	Town and Country Planning	19	Delay in land acquisition cases
115	Irrigation	25	Injudicious purchases
116	Public Health	33	Stores and stock
117	Public Health	34	Injudicious purchases
118	PWD (B&R)	37	Extra payment due to incorrect entries in Measurement Books
119	PWD (B&R)	38	Avoidable extra expenditure due to retendering
120	Co operation	41	Embezzlement
121	Food and Supplies	47	Damage caused to wheat in Storage
122	Supplies and Disposals	49	Extra expenditure due to retendering
123	Excise and Taxation	50	Assessment in arrears
124	Excise and Taxation	51	Uncollected Revenue (Sales Tax)
125	Excise and Taxation	52	Uncollected Revenue (State Excise)
126	Excise and Taxation	54	Results of Audit
127	Excise and Taxation	55	Delay in re-assessment of remand cases
128	Excise and Taxation	57	Appeals entertained without deposit of tax
129	Excise and Taxation	59	Other interesting cases
130	Excise and Taxation	60	Loss of revenue due to delays in assessment and demand of tax
131	Excise and Taxation	61	Application of incorrect rate to tax
132	Excise and Taxation	62	Non levy of tax
133	Excise and Taxation	66	Incorrect deduction on account of sales to registered dealers
134	Excise and Taxation	68	Non levy of penalty
135	Excise and Taxation	69	Interest not charged
136	Excise and Taxation	74	Non recovery of duty on wastage in excess norms
137	Excise and Taxation	75	Interest not charged

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138	Revenue	79	Outstanding Inspection Reports
139	Revenue	80	Results of Audit
140	Revenue	81	Under valuation of immovable property
141	Revenue	82	Misclassifications of instruments
142	Revenue	83	Irregular grant of exemption
143	Revenue	84	Non/Short levy of stamp duty
144	Revenue	85	Irregular registration of supplementary deeds
145	Revenue	87	Evasion of stamp duty and registration fee through power of attorney
146	Revenue	89	Embezzlement of Government revenue
147	Mines and Geology	93	Outstanding Inspection Reports
148	Mines and Geology	94	Results of Audit
42nd Report			
149	Irrigation	13	Jawahar Lal Nehru Lift Irrigation Scheme
150	Irrigation	16	Unfruitful expenditure due to non energisation of pumps
151	Irrigation	17	Defective execution of work
152	Irrigation	18	Avoidable payment of interest
153	Food and Supplies	42	Loss due to negligence
154	Public Health	53	Targets and achievements
155	Public Health	55	Other points
156	Public Health	60	Inflated/Fictitious measurement
157	Public Health	63	Infructuous expenditure on abandoned work
158	PWD (B&R)	71	Shortage of Tools and Plant
159	Revenue	101	Outstanding Inspection Reports
160	Revenue	103	Results of Audit
161	Revenue	104	Irregular exemption of stamp duty
162	Excise and Taxation	108	Uncollected Revenue
163	Excise and Taxation	109	Frauds and evasion of taxes
164	Excise and Taxation	111	Results of Audit
165	Excise and Taxation	112	Details of appeals pending on 31 3 90
166	Excise and Taxation	113	Delay in taking up of appeal cases
167	Excise and Taxation	115	Stay of Sales Tax demands by the Appellate Authorities
168	Excise and Taxation	116	Recovery of Demands in arrears under Sales Tax

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169	Excise and Taxation	118	Non recovery of arrears due to delay in assessment
170	Excise and Taxation	119	Failure to verify the genuineness of dealers/ sureties
171	Excise and Taxation	120	Irregular grant of exemption certificate
172	Excise and Taxation	121	Delay in initiating/non pursuance of recovery proceedings
173	Excise and Taxation	122	Other interesting cases
174	Excise and Taxation	125	Application of incorrect rate of tax
175	Excise and Taxation	126	Non/Short levy of interest
176	Excise and Taxation	127	Results of Audit
177	Excise and Taxation	128	State Excise Duty
178	Excise and Taxation	129	Loss of revenue due to re auction of vends
179	Excise and Taxation	130	Short recovery of composite fee
180	Excise and Taxation	131	Non recovery of license fee and interest
181	Excise and Taxation	132	Loss due to non observance of prescribed procedure regarding auction of vends
182	Excise and Taxation	133	Interest not recovered
183	Excise and Taxation	134	Non recovery of penalties
184	Excise and Taxation	136	Uncollected Revenue
185	Excise and Taxation	138	Results of Audit
186	Excise and Taxation	139	Under assessment due to irregular grant of exemption to non manufacturers
187	Excise and Taxation	142	Under assessment due to short levy of purchase tax and incorrect deduction
188	Excise and Taxation	144	Short levy of penalty
189	Excise and Taxation	145	Results of Audit
44th Report			
190	Public Health	3	Sub-Standard execution of work
191	Irrigation	12	Surplus materials
192	Irrigation	17	Shortage of T&P articles
193	Labour and Employment	20	Cost of sub standard medicines not recovered
194	Social Welfare	23	Payment of pension to ineligible persons
195	Social Welfare	26	Liberation of scavengers
196	Rural Development	36	Integrated Rural Development Programme
197	Town and Country Planning	38	Unfruitful Expenditure
198	Town and Country Planning	41	Functioning of State Planning Cell
199	Town and Country Planning	42	Idle investment

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200	Town and Country Planning	43	Avoidable payment of interest
201	Revenue	46	Mewat Development Board
202	Mines and Geology	48	Uncollected Revenue
203	Mines and Geology	50	Results of Audit
204	Mines and Geology	53	Short Calculation of interest
205	Mines and Geology	54	Uncollected Revenue
206	Mines and Geology	56	Results of Audit
207	Mines and Geology	57	Non realisation of contract money and interest
208	Mines and Geology	58	Non recovery of dead rent and interest thereon
209	Mines and Geology	59	Interest not charged on delayed payments
210	Mines and Geology	60	Uncollected revenue
211	Mines and Geology	61	Results of Audit
212	Mines and Geology	62	Non recovery of contract money and interest
213	Mines and Geology	63	Non recovery/Short recovery of royalty
214	Mines and Geology	64	Interest not charged
215	Revenue	66	Uncollected Revenue (Land Revenue)
216	Revenue	67	Result of Audit
217	Revenue	68	Short levy of Stamp duty
218	Revenue	69	Under valuation of immovable property
219	Revenue	70	Evasion of Stamp duty and registration fee through power of attorney
220	Revenue	71	Irregular exemption of Stamp duty and registration fee
221	Revenue	72	Misclassification of instruments
222	Revenue	73	Uncollected Revenue
223	Revenue	76	Results of Audit
224	Revenue	78	Irregular exemption of stamp duty
225	Revenue	79	Short realisation of stamp duty due to under valuation of immovable property
226	Revenue	80	Misclassification of instruments
227	Prohibition Excise and Taxation	92	Uncollected Revenue (Sales Tax)
228	Prohibition Excise and Taxation	94	Results of Audit
229	Prohibition Excise and Taxation	95	Non registration of dealers liable to registration
230	Prohibition Excise and Taxation	96	Grant of Certificates of registration without following proper procedure
231	Prohibition Excise and Taxation	97	Non observance of departmental instructions regarding cross verifications

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232	Prohibition Excise and Taxation	98	Non observance of prescribed procedures for receipt and issue of declaration forms
233	Prohibition Excise and Taxation	99	Non observance of prescribed procedures for receipt and issue of declaration forms
234	Prohibition Excise and Taxation	100	Irregular deduction allowed against stolen forms
235	Prohibition Excise and Taxation	101	Incorrect deduction from turnover
236	Prohibition Excise and Taxation	102	Incorrect levy of Concessional rate of Tax
237	Prohibition Excise and Taxation	103	Other points of interest
238	Prohibition Excise and Taxation	106	Results of Audit
239	Prohibition Excise and Taxation	107	Interest not charged
240	Agriculture	108	Non recovery of purchases tax and interest
241	Agriculture	109	Non recovery of purchase tax and interest
242	Irrigation	116	Under assessment of water charges
46th Report			
243	Housing	6	Loss owing to construction of houses on unapproved layout plan
244	PWD (B & R)	25	Short receipt of material
245	PWD (B & R)	27	Procurement of sub standard cement
246	Irrigation	34	Procurement of sub standard cement
247	Haryana State Lotteries	36	Appointment of main stockists
248	Haryana State Lotteries	37	Loss due to excess claims of Prize winning tickets
249	Haryana State Lotteries	40	Other points of interest
250	Prohibition and Excise	41	Arrears in revenue
251	Prohibition and Excise	42	Results of Audit
252	Commercial Taxes	43	Arrears in revenue
253	Commercial Taxes	46	Outstanding inspection reports and audit observations
254	Commercial Taxes	47	Results of Audit
255	Commercial Taxes	48	Sales Tax Check Barriers
256	Commercial Taxes	50	Short levy of Purchases Tax
257	Commercial Taxes	51	Non/Short levy of interest and penalty
258	Commercial Taxes	52	Results of Audit
48th Report			
259	Agnculture	4	Arrears in revenue
260	Animal Husbandry	8	Frauds and evasion of taxes/duties

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261	Mines and Geology	14	Arrears in revenue
262	Mines and Geology	15	Outstanding inspection reports and audit observations
263	Transport	20	Outstanding audit objections in Internal Audit
264	Housing	27	Avoidable liability of interest
265	Education	29	Purchases without assessment of requirement
266	PWD (B&R)	31	Irregular/Excess expenditure on execution of works
267	Excise and Taxation	33	Arrears in revenue
268	Excise and Taxation	37	Results of Audit
269	Excise and Taxation	43	Irregular deduction allowed against invalid declaration forms
270	Excise and Taxation	44	Loss of revenue due to defray in finalisation of assessment
271	Excise and Taxation	45	Non levy of interest and penalty

50th Report

272	Finance (Lotteries)	3	Printing of lottery tickets
273	Industries	5	Capital investment subsidy
274	Industries	6	Irregular release/ non recovery of assistance
275	Social Welfare	8	Panjin Plants
276	Home (Jail)	9	Injudicious purchase
277	Public Health	13	Recovery due from contractor
278	Irrigation	18	Stores and Stock
279	Irrigation	20	Tools and plants returns
280	Irrigation	21	Physical verification
281	Irrigation	22	Surplus materials
282	Town and Country Planning	24	Construction of Building and Roads by HUDA
283	Town and Country Planning	25	Construction of Building
284	Town and Country Planning	26	Test check of records relating to construction of roads
285	Town and Country Planning	27	Other points of interest
286	Town and Country Planning	28	Non recovery of compounding fee
287	Town and Country Planning	29	Avoidable payment of interest
288	Transport	32	Purchase of Sub-standard tubes of butyl rubber
289	Forest	36	Generation of employment
290	Forest	38	Alkali/saline land plantation

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291	PWD (B&R)	47	Construction of Major Building including Staff Quarters
292	PWD (B&R)	49	Execution of works without technical sanction of cost estimates
293	PWD (B&R)	52	Undue financial favour to the contractors
294	PWD (B&R)	57	Reimbursement claims
295	PWD (B&R)	58	World Bank and Asian Development bank loan
296	PWD (B&R)	60	Execution
297	PWD (B&R)	61	Release of advances not covered by agreement
298	PWD (B&R)	63	Excess payment of price increase on diesel
299	PWD (B&R)	65	Irregular adjustment of expenditure
300	PWD (B&R)	66	Unfruitful expenditure due to rejection of proposal for metalling service road
301	Rural Development	77	Other points
302	Rural Development	78	Non recovery/non adjustment of advances to Ex Sarpanches
303	Rural Development	79	Non recovery of misutilised subsidy
304	Town and Country Planning	80	Non levy of Penalty
305	Town and Country Planning	81	Non recovery of auction money
306	Town and Country Planning	82	Non transfer of developed sectors
307	Transport	87	Avoidable payment of compensation due to incorrect filing of affidavit before the tribunal
308	Revenue	92	Arrears in revenue
309	Revenue	93	Frauds and evasion of taxes/duties
310	Revenue	94	Results of Audit
311	Revenue	95	Internal Audit
312	Revenue	96	Results of Audit
313	Revenue	97	Stamp duty and Registration Fees
314	Revenue	98	High Pendency of cases of undervaluation with Collectors
315	Revenue	99	Misclassification of instruments
316	Revenue	100	Short levy of stamp duty
317	Revenue	101	Pre audit of registrable documents
318	Revenue	102	Arrears in Revenue
319	Revenue	103	Frauds and evasion of taxes/duties
320	Revenue	104	Results of Audit
321	Revenue	105	Outstanding audit objections in Internal Audit
322	Revenue	106	Results of Audit

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323	Revenue	107	Short recovery of stamp duty on mortgage deed
324	Revenue	108	Evasion of stamp and registration fees through power of attorney
325	Revenue	109	Evasion of Stamp Duty
326	Chief Electrical Inspector	110	Arrears in revenue
327	Mines and Geology	112	Results of Audit
328	Animal Husbandry	115	Frauds and evasion of taxes/duties
329	Excise and Taxation	116	Arrears in revenue
330	Excise and Taxation	118	Under assessment due to inadmissible deduction from turnover
331	Excise and Taxation	120	Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax
332	Excise and Taxation	121	Under assessment
333	Excise and Taxation	122	Under assessment
334	Excise and Taxation	124	Under assessment due to application of incorrect rates of tax
335	Excise and Taxation	125	Non/short levy of purchase tax
336	Excise and Taxation	126	Results of Audit
337	Excise and Taxation	127	Internal control mechanism of receipts from distilleries and breweries
338	Excise and Taxation	128	Low yield of spirit
339	Excise and Taxation	129	Loss of spirit due to re distillation
340	Excise and Taxation	133	Interest short charged
341	Excise and Taxation	134	Short realisation of composite fee
342	Revenue	135	Results of Audit
343	Revenue	137	Arrears in revenue
344	Mines and Geology	139	Arrears in revenue
345	Agriculture	141	Arrears in revenue
346	Agriculture	142	Results of Audit
347	Agriculture	143	Non recovery of purchase tax and Interest
348	Finance (Lotteries)	146	Results of Audit
52nd Report			
349	Education	6	Extra expenditure on purchase of paper
350	Agriculture	15	Non recovery of principal and interest from Sugar Mills
351	Forest	20	Payment of Rs 12 74 lakh for fictitious earth work for plantation
352	Transport	25	Miscellaneous irregularities and avoidable expenditure

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353	Irrigation	39	Miscellaneous Public Works Advances
354	PWD (B&R)	40	Infructuous expenditure on construction of a road
355	PWD (B&R)	41	Blocking of funds due to non utilisation of a road constructed without railway level crossing
356	PWD (B&R)	43	Miscellaneous Public Works Advances
357	PWD (B&R)	44	Stores and Stock
358	PWD (B&R)	45	Purchase without sanctions
359	PWD (B&R)	46	Short receipt of material
360	Town & Country Planning	51	Excess payment of land compensation due to partial implementation of Supreme Court's Judgement
361	Town & Country Planning	52	Avoidable payment of interest due to abnormal delay in processing of land award cases
362	Town & Country Planning	53	Non recovery of rent from the lessees due to non observance of conditions of lease deed
363	Town & Country Planning	54	Recovery due from Junior Engineer owing to mis appropriation of material
364	Housing	56	Delayed disbursement of loan to the beneficiaries led to avoidable liability of interest
365	Housing	58	Infructuous expenditure due to construction of retaining wall without requirement
366	Social Welfare	60	Embezzlement of Rs 3.99 lakh
367	Food and Supplies	63	Possibility of pilferage of four thousand quintals of wheat
368	General	65	Write off of losses etc
369	Animal Husbandry	67	Arrears in revenue
370	Revenue	69	Results of Audit
371	Revenue	71	Evasion of Stamp Duty due to under valuation of immovable property
372	Power (Chief Electrical Inspector)	74	Levy and collection of Electricity Duty
373	Power (Chief Electrical Inspector)	76	Non charging of electricity duty on extended load
374	Power (Chief Electrical Inspector)	77	Short realisation of electricity duty due to application of incorrect rates
375	Power (Chief Electrical Inspector)	78	Electricity duty not charged after expiry of exemption period
376	Transport	79	Results of Audit
377	Haryana State Lotteries	86	Results of Audit
378	Haryana State Lotteries	87	Short deposit of sale proceeds of lottery tickets

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379	Agriculture	88	Arrears in revenue
380	Agriculture	89	Results of Audit
381	Excise and Taxation	94	Arrears in revenue
382	Excise and Taxation	95	Arrears in assessment
383	Excise and Taxation	96	Frauds and evasions of taxes/duties
384	Excise and Taxation	97	Results of Audit
385	Excise and Taxation	101	Under assessment due to non levy of tax on branch transfers/consignment sale
386	Excise and Taxation	102	Under assessment due to non submission of declaration forms
387	Excise and Taxation	104	Arrears in assessments
388	Excise and Taxation	105	Evasion of tax due to suppression of purchases
389	Excise and Taxation	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
390	Excise and Taxation	107	Incorrect levy of concessional rate of tax
391	Excise and Taxation	108	Inadmissible deduction from turnover
392	Excise and Taxation	109	Non levy of purchase tax
393	Excise and Taxation	111	Application of incorrect rate of tax
394	Excise and Taxation	112	Non levy of tax
395	Excise and Taxation	114	Under assessment due to excess rebate
396	Excise and Taxation	115	Non levy of penalty
397	Excise and Taxation	116	Non reconciliation of revenue deposits into treasury
398	Excise and Taxation	117	Results of Audit
399	Excise and Taxation	118	Short/non recovery of passenger tax

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400	Revenue	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
401	Revenue	18	Fictitious payment of gratuitous relief
402	Revenue	19	Drawal of funds without requirement
403	PWD (B&R)	22	Avoidable payment of interest
404	Irrigation	24	Failure of the Sprinkler Irrigation Scheme and wastage of Government funds
405	Agriculture	29	Unfruitful expenditure due to non acquisition of land and execution of work without transfer of land
406	Agriculture	30	General

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407	Education	31	Nugatory expenditure due to payment of idle wages
408	Town and Country Planning	32	Land Acquisition transfer of land and utility thereof
409	Town and Country Planning	33	Non allotment and non handling over of land
410	Town and Country Planning	34	Non utilisation of land
411	Town and Country Planning	35	Loss due to non recovery of rebate
412	Printing and Stationery	36	Pilferage of Paper
413	Animal Husbandry	47	Frauds and evasions of taxes/duties
414	Chief Electrical Inspector	48	Arrears in revenue
415	Revenue	49	Arrears in revenue
416	Revenue	50	Results of Audit
417	Revenue	51	Results of Audit
418	Revenue	52	Non/Short recovery of stamp duty
419	Revenue	53	Incorrect exemption of stamp duty
420	Revenue	54	Evasion of stamp duty due to undervaluation of immovable property
421	Revenue	55	Short levy of stamp duty due to misclassification of instruments
422	Revenue	56	Incorrect refund of stamp duty
423	Revenue	57	Evasion of stamp duty and registration fees through power of attorney
424	Revenue	58	Short recovery of stamp duty on exchange deeds
425	Revenue	59	Results of Audit
426	Revenue	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
427	Revenue	61	Procedure for receipt and disposal of revenue recovery cases
428	Revenue	62	Return of RRCs
429	Excise and Taxation	64	Arrears in revenue
430	Excise and Taxation	65	Arrears in assessment
431	Excise and Taxation	67	Results of Audit
432	Excise and Taxation	68	Disposal of appeal cases
433	Excise and Taxation	69	Delay in finalising assessments
434	Excise and Taxation	70	Delay in finalisation of remand cases
435	Excise and Taxation	72	Recovery certification cases
436	Excise and Taxation	73	Incorrect levy of concessional rate of tax

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437	Excise and Taxation	74	Incorrect deduction allowed against invalid declaration forms
438	Excise and Taxation	75	Inadmissible deduction from turnover
439	Excise and Taxation	76	Short levy of tax on sales to Non government bodies
440	Excise and Taxation	77	Excess refund due to incorrect exemption from payment of tax
441	Excise and Taxation	78	Under assessment due to excess rebate
442	Excise and Taxation	79	Results of Audit
443	Excise and Taxation	80	Incorrect levy of entertainments duty
444	Transport	81	Results of Audit
445	Irrigation	84	Recovery of Water rates from canal water
446	Irrigation	85	Arrears of revenue
447	Irrigation	86	Less measurement of area irrigated
448	Irrigation	88	Excess credit to an industrial unit
449	Irrigation	90	Short recovery of lease rent
450	Agriculture	91	Arrears in revenue
451	Agriculture	92	Results of Audit
452	Agriculture	93	Non recovery of purchase tax and interest
453	Mines and Geology	97	Arrears in revenue
454	Mines and Geology	98	Results of Audit
455	Mines and Geology	99	Short recovery of contract money and interest

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456	Education	4	Nutritional Support to Primary Education
457	Forest	5	Rehabilitation of common lands in Aravalli Hills
458	Medical and Health	6	Working of Medical and Health Department including Manpower Management
459	Medical and Health	7	Hospitals and dispensaries
460	Medical and Health	9	Hospital Waste Management
461	Medical and Health	11	Outstanding Inspection Reports
462	Finance	14	Overpayment of pensionary benefits
463	Home	18	Stores and Stock
464	Prohibition Excise and Taxation	20	Fraudulent drawals and embezzlement of Government money
465	Revenue	21	Loss of interest due to delayed refund of unspent amount

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466	Revenue	22	Excess payment of Gratuitous Relief
467	Irrigation	28	Wasteful expenditure
468	Irrigation	34	Undue retention of heavy Cash Balances
469	Co-operation	37	Loss due to negligence and improper maintenance of cold storage plant
470	Town and Country Planning	38	Payment of loan to Sugar Mill from the funds of H U D A
471	Supplies and Disposals	42	Extra expenditure due to finalisation of tenders after validity period
58th Report			
472	Forest	3	Rehabilitation of common lands in Aravalli Hills
473	Excise and Taxation	4	Arrears in revenue
474	Excise and Taxation	5	Arrears in assessment
475	Excise and Taxation	6	Frauds and evasions of taxes/duties
476	Excise and Taxation	8	Results of Audit
477	Excise and Taxation	9	Cross verification by Audit
478	Excise and Taxation	10	Incorrect deduction from turnover
479	Excise and Taxation	12	Non levy of Purchase tax
480	Excise and Taxation	13	Non recovery of tax
481	Excise and Taxation	15	Non/Short lev of purchase tax
482	Excise and Taxation	16	Non levy of tax
483	Excise and Taxation	17	Results of Audit
484	Excise and Taxation	18	Short realization of passenger tax
485	Mines and Geology	19	Arrears in revenue
486	Mines and Geology	20	Result of Audit
487	Mines and Geology	21	Receipts from Mines and Minerals
488	Mines and Geology	22	Non/Short recovery of dead rent royalty and interest
489	Mines and Geology	23	Non/Short recovery of royalty from Brick Kiln Owners
490	Mines and Geology	24	Non recovery of lease fee on short term permits
491	Mines and Geology	25	Non recovery of interest on belated payments
492	Animal Husbandry	27	Frauds and evasions of taxes/duties
493	Revenue	29	Results of Audit
494	Revenue	30	Stamp Duty and Registration Fees

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495	Agriculture	31	Arrears in revenue
496	Agriculture	32	Result of Audit
497	Transport	33	Results of Audit
498	Transport	34	Non deposit of token tax
499	Irrigation	36	Results of Audit
500	Co operative	38	Results of Audit
501	Finance	39	Non charging of interest and penal interest
502	Finance	40	Loans to Municipal Councils/Municipal Committees
503	Forest	41	Short recovery of royalty on forest produce
504	Power	43	Arrears in revenue
505	General	44	Results of Audit
506	Education	46	Working of Education Department (Primary Education Wing) including Manpower Management
507	Education	47	Incentives to scheduled castes and weaker section students
508	Education	48	Pass percentage in class V
509	Education	49	Literacy rate
510	Education	50	Internal Audit
511	Education	51	Sanctioned posts and actual strength
512	Education	52	Deployment of teachers beyond norms
513	Education	53	Outstanding inspection reports
514	Education	54	Monitoring and Evaluation
515	Education	55	District Primary Education Programme
516	Education	56	Management cost in excess of norms
517	Education	57	Programme management
518	Education	58	Civil Works
519	Education	59	Appointment of teachers/instructors/staff
520	Education	60	Training
521	Education	61	Monitoring and Evaluation
522	Medical and Health	66	Manpower position
523	Medical and Health	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences Rohtak
524	Medical and Health	69	Implementation of Prevention of Food Adulteration Act
525	Co operative	71	Storage gain on account of moisture in wheat stocks below norms

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526	Finance	72	Overpayment of pensionary benefits
527	Irrigation	76	Unauthorised excess execution of work in post tender stage
528	Irrigation	77	Hathnikund Barrage
529	Irrigation	78	Avoidable expenditure due to incorrect sanction of estimates
530	Irrigation	79	Unfruitful expenditure on extension of existing channel
531	Public Health	80	Non responsiveness to Audit findings and observation resulting in erosion of accountability
532	Printing and Stationery	81	Excess payment due to failure in internal control system
533	Printing and Stationery	82	Excess issue of paper to private printers
534	Environment	83	Implementation of Environmental Acts and Rules relating to Water Pollution
535	Environment	84	Status of water pollution
536	Environment	85	Treatment of Industrial effluent
537	Environment	86	Domestic sewage treatment plants
538	Environment	88	Environment training education and awareness
539	Environment	89	Monitoring and Evaluation
540	Urban Development	90	Urban Employment Generation Programme
541	Rural Development	91	Loss of Central assistance under Integrated Rural Development Programme
542	Town and Country Planning	93	Non recovery of enhanced compensation of land
543	Food and Supplies	94	Pilferage of large quantity of wheat due to manipulation of weight
544	General	97	Write off of losses etc
545	Excise and Taxation	101	Arrears in revenue
546	Excise and Taxation	102	Arrears in assessment
547	Excise and Taxation	103	Frauds and evasions of taxes/duties
548	Excise and Taxation	105	Results of Audit
549	Excise and Taxation	106	Evasion in sales tax
550	Excise and Taxation	107	Non compliance of departmental instructions regarding cross verification
551	Excise and Taxation	108	Under assessment of notional sales tax liability computed on taxable turnover
552	Excise and Taxation	109	Non levy of purchase tax

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553	Excise and Taxation	110	Non recovery of tax
554	Excise and Taxation	111	Non levy of interest
555	Excise and Taxation	112	Under assessment due to excess rebate
556	Excise and Taxation	113	Results of Audit
557	Excise and Taxation	114	Short realization of passengers tax towards expenditure
558	Excise and Taxation	115	Non recovery of licence fee
559	Revenue	116	Results of Audit
560	Revenue	117	Short levy of stamp duty on exchange of property
561	Revenue	118	Evasion of stamp duty due to undervaluation of immovable property
562	Revenue	119	Evasion of stamp duty
563	Revenue	120	Short levy of stamp duty
564	Transport	121	Taxes on Motor Vehicles
565	Transport	123	Short realization of permit/countersignature fee
566	Transport	124	Lack of co ordination between Transport and Excise and Taxation Departments
567	Transport	125	Non recovery of token tax in respect of Stage Carriage buses
568	Finance	126	Results of Audit
569	Forest	129	Results of Audit
570	Forest	130	Loss due to delay in harvesting of poplar trees
571	Forest	132	Absence of physical verification of timer
572	Forest	133	Loss due to excess unit cost
573	Irrigation	135	Results of Audit
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577	Architecture	14	Fraudulent drawals and embezzlement of Govt money by a Cashier
578	Animal Husbandry	16	Non recovery of cost of land
579	Co operative	17	Non responsiveness to Audit findings and observations resulting in erosion of accountability

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580	Education	18	Unutilized girls hostel
581	Revenue	24	Fraudulent drawal and embezzlement of Government money
582	Revenue	25	Drawal of funds in advance of requirement
583	Social Welfare	26	Fraudulent payment of Old Age Pension
584	Town and Country Planning	27	Non collection of External Development Charges (EDCs)
585	Town and Country Planning	29	Less recovery of plan scrutiny fee
586	Town and Country Planning	30	Avoidable loss due to delay in handing over possession of plots
587	Irrigation	34	Formulation of Schemes
588	Irrigation	36	Implementation of Schemes
589	Irrigation	39	Land under unauthorized possessions
590	Irrigation	41	Recoverable Amount
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595	Irrigation	50	Incomplete project Hathnikund Barrage Project
596	Irrigation	51	Monitoring
597	Irrigation	54	Wasteful expenditure on construction of Irrigation channels
598	Public Health	59	Huge payments made for unexecuted items of work
599	PWD (B&R)	63	Extra expenditure
600	PWD (B&R)	64	Non responsiveness to Audit findings and observations resulting in erosion of accountability
601	Environment	65	Implementation of Environmental Acts and Rules in regard to Air Pollution and Waste Management
602	Environment	66	Environment laboratories grossly underutilized
603	Environment	67	Status of industrial pollution
604	Environment	68	Stone crushing units
605	Environment	69	Rice shelling units/solvent extraction plants
606	Environment	70	Vehicular pollution
607	Environment	71	Training/mass education programme

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609	Environment	73	Prosecution under Air Act
610	Agriculture	74	Non recovery of extension fee from allottees
611	Urban Development	78	Avoidable loss due to delay in utilization of loan
612	Transport	88	General lack of accountability for the use of public funds in departmental commercial undertakings
613	Food and Supplies	90	Loss due to delay in supply of wheat to Food Corporation of India
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615	Excise and Taxation	95	Arrears in revenue
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618	Excise and Taxation	102	Recovery of sales tax in arrears
619	Excise and Taxation	103	Non recovery due to delay in assessment
620	Excise and Taxation	104	Non delay in raising of demands for the assessed dues
621	Excise and Taxation	105	Failure to initiate follow up action for recovery of arrears
622	Excise and Taxation	106	Disposal of recovery certificates
623	Excise and Taxation	107	Demands under stay
624	Excise and Taxation	108	Non inclusion of interest in the demand sent to the liquidator
625	Excise and Taxation	109	Under assessment of notional sales tax liability
626	Excise and Taxation	110	Application of incorrect rate of tax
627	Excise and Taxation	111	Non levy of purchase tax
628	Excise and Taxation	112	Non recovery of tax
629	Excise and Taxation	113	Results of audit
630	Revenue	114	Results of audit
631	Revenue	115	Outstanding inspection reports and audit observations
632	Revenue	116	Results of Audit
633	Revenue	117	Short levy of stamp duty on exchange of property
634	Revenue	118	Short levy of stamp duty on plant and machinery

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636	Revenue	120	Embezzlement/evasion of stamp duty
637	Revenue	121	Incorrect exemption of stamp duty
638	Agriculture	122	Results of Audit
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640	Agriculture	124	Results of Audit
641	Agriculture	125	Non/short recovery of purchase tax and interest
642	Agriculture	126	Non realization of lease money
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657	Water Supply and Sanitation	12	Shortage of material
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659	Rural Development	16	Other irregularities
660	Rural Development	18	Swaranjayanti Gram Swarozgar Yojna
661	Rural Development	22	Reclamation work not taken up for 2 ½ years
662	Rural Development	23	Idle wages
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664	Town and Country Planning	26	Non recovery of external development charges

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672	Excise and Taxation	7	Assessments in arrear
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674	Excise and Taxation	9	Incorrect acceptance of applications
675	Excise and Taxation	10	Incorrect determination of zones
676	Excise and Taxation	11	Implementation of the Scheme by Sales Tax Department
677	Excise and Taxation	12	Excess availing of tax deferment
678	Excise and Taxation	13	Irregularities in assessments of exempted/deferred units
679	Excise and Taxation	14	Under assessment due to application of concessional rate of tax
680	Excise and Taxation	15	Under assessment tax of due to irregular deduction
681	Excise and Taxation	16	Under assessment of notional sales tax liability
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683	Excise and Taxation	18	Non levy of purchase tax
684	Excise and Taxation	19	Non levy of tax on lease rent
685	Excise and Taxation	20	Non levy/under assessment of purchase tax due to application of incorrect rate of tax
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687	Excise and Taxation	22	Non levy of interest and penalty
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689	Excise and Taxation	24	Non realization of tax
690	Excise and Taxation	25	Results of Audit
691	Excise and Taxation	26	Receipts of excise duty from auction of venders
692	Excise and Taxation	27	Short recovery of licence fee and interest
693	Excise and Taxation	28	Loss of revenue due to re auction of vends

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695	Excise and Taxation	30	Loss due to late credit/realization of demand drafts
696	Excise and Taxation	31	Improper fixation of minimum license fee/ reserve bid money
697	Excise and Taxation	32	Short levy of excise duty on excess lifting of additional quota of IMFL
698	Excise and Taxation	33	Results of Audit
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702	Revenue	37	Results of Audit
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748	Excise and Taxation	12	Non recovery of tax
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750	Excise and Taxation	14	Non recovery of penalties
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