

HARYANA VIDHAN SABHA

COMMITTEE ON PUBLIC ACCOUNTS (2022-2023)

83rd (EIGHTY THIRD) REPORT

ON

the Reports of the

Comptroller and Auditor General of India

ON

Compliance Audit of

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

&

State Finances

for the year ended 31st March, 2020,



(Presented to the House on 10th August, 2022)

**HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2022**

TABLE OF CONTENTS			
		Paragraphs	Page(s)
Composition of Committee on Public Accounts			(iii)
Introduction			(v-vii)
Scope and Functions of the Committee			(ix-x)
Report:			1
Report on the Reports of the Comptroller and Auditor General of India on Compliance Audit of Social, General and Economic Sectors (Departments) and State Finances for the year ended 31 st March 2020			
Sr. No.	Name of the Department		
1.	Food, Civil Supplies and Consumer Affairs	1-3	5-19
2.	Sports & Youth Affairs	4-5	20-28
3.	Town and Country Planning	6-7	29-33
4.	Labour	8-9	34-40
5.	Urban Local Bodies	10-11	41-49
6.	Public Health Engineering	12-13	50-56
7.	School Education	14-15	57-63
8.	Social Justice & Empowerment	16-17	64-71
9.	Irrigation and Water Resources	18-19	72-79
10.	Forest and Wildlife	20	80-84
11.	Cooperation	21	85-88
12.	Rural Development	22	89-93
13.	Science & Technology	23	94-98
14.	Environment and Climate Change	24	99-103
15.	Other Administrative Services	25	104-107
16.	Development & Panchayats	26	108-110
17.	Skill Development & Industrial Training	27	111-115
18.	Technical Education	28	116-120
19.	Woman & Child Development	29	121-123
Appendix: Showing outstanding observations/recommendations of the Public Accounts Committee on which the Government is yet to take final action.			124-184

(ii)

COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS

CHAIRPERSON

- | | | |
|----|----------------------------------|--------------------|
| 1. | Shri Varun Chaudhary, MLA | Chairperson |
|----|----------------------------------|--------------------|

MEMBERS

- | | | |
|-----|--------------------------------|--------|
| 2. | Dr. Abhe Singh Yadav, MLA | Member |
| *3. | Shri Subhash Sudha, MLA | Member |
| 4. | Shri Narender Gupta, MLA | Member |
| 5. | Smt. Nirmal Rani, MLA | Member |
| 6. | Shri Amit Sihag, MLA | Member |
| 7. | Smt. Shailly, MLA | Member |
| 8. | Shri Jogi Ram Sihag, MLA | Member |
| 9. | Shri Randhir Singh Gollen, MLA | Member |

SECRETARIAT

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

* Shri Subhash Sudha, MLA, resigned from the membership of the Public Accounts Committee of Haryana Vidhan Sabha w.e.f. 13th July, 2022 vide this Secretariat notification No. HVS/PAC-1/2022-23/62, dated 13th July, 2022.

INTRODUCTION

1. I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 83rd Report on Reports of the Comptroller and Auditor General of India on Compliance Audit of Social, General and Economic Sectors (Non-Public Sector Undertakings) & State Finances for the year ended 31st March, 2020.

2. The Report of the Comptroller and Auditor General of India on Compliance Audit of Social General and Economic Sectors (Non- Public Sector Undertakings) for the year ended 31st March 2020 was laid on the table of the House on 22.12.2021 & State Finances for the year ended 31st March, 2020 was laid on the table of the House on 17.12.2021.

3. The Committee examined the Reports of the Comptroller and Auditor General of India on Compliance Audit of Social, General and Economic Sectors (Non- Public Sector Undertakings) & State Finances for the year ended 31st March, 2020 and also conducted the oral examination of the representatives of the concerned departments.

4. The Committee considered and approved this Report in its sitting held on 3rd August, 2022.

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

6. Issuance of instructions/recommendations for action on various important issues;

The Committee in its meetings held during 2022-23(till July 2022) observed that response of State Government on certain important issues was not up to mark and the Committee therefore felt need for making recommendations and issuance of the instructions to the Government so as to ensure effective and prompt action as detailed below ;

- (a) In view of a number of instances of serious financial irregularities including cases of misappropriation of Government funds , other cases of gross violation of standing orders and depletion of net area under forest /tree cover in the State coming to light ,the Committee while deliberating on the these issues in its meeting held on 26.04.2022 recommended that a comprehensive scientific study/ performance audit on the topic 'Forest Cover in Haryana State' be conducted and report be submitted to the State legislature/ Committee or its consideration/examination. Hence, vide letter dated 29.04.2022 the matter has been taken up with the Principal Accountant General (Audit) Haryana for initiation of prompt necessary action as desired by the Committee. The O/o the Principal Accountant General (Audit), Haryana vide its letter dated 6th July 2022 has intimated that issues raised/highlighted by the committee will be examined during Compliance Audit of the Forest Department.
- (b) The Committee in its meeting while deliberating on the issue of development of audit para monitoring system i.e APMS so as to ensure digitization of working of the Public Accounts Committee has recommended

(vi)

that matter be taken up with the National Informatics Centre (NIC) for early development of web application APMS. Hence, vide letter dated 20.05.22 the matter has been taken up with the Deputy Director General, National Informatics Centre (NIC) Chandigarh for taking necessary steps for development of web application APMS at the earliest .

- (c) The Committee in its meeting held on 15.06.2022 while deliberating on the issue of advertisement policy of Urban Local Bodies department, Haryana has recommended that a district wise/year wise report on issue of advertisements made during the period from 2008-09 to 2021-22 be submitted to the Committee for its consideration/examination. Hence , vide letter dated 24.06.22 matter has been taken up with the Principal Secretary of Urban Local Bodies department, Haryana for compliance of recommendations of the Committee.
- (d) The Committee, in its meeting held on 30.06.2022 has taken serious note of (i) pendency of cases of Government dues becoming non-recoverable which are under process with the Finance department, Haryana for writing of the amount in question (ii) cases of official negligence in maintenance of office record and therefore recommended that matter be looked into by the Concerned department, and cases be decided expeditiously in a time bound manner under intimation to the Committee. Hence , has vide letter dated 11.07.2022 the matter has been taken up with The Additional Chief Secretary to Government of Haryana, Finance department for compliance of recommendations of the Committee.
- (e) The Committee, in its meeting held on 30.06.2022 has taken serious note of pendency in implementation of recommendations of the Committee contained in 22nd report to 82nd reports of PAC and recommended that matter be taken with the Chief Secretary to Government of Haryana for issuance of necessary directions to all concerned for taking prompt required action in the matter. Hence vide letter dated 11.07.2022 the matter has been taken up with the Chief Secretary to Government of Haryana for compliance of recommendations of the Committee.
- (f) The Committee, in its meeting held on 06.07.2022 while deliberating on the issue of promotions in the rank ADGP in excess of sanctioned strength and financial implication thereof etc. recommended that a detailed comments on all points of concerns be submitted by the Government to the Committee within a week for further consideration/examination. Hence vide letter dated 07.07.2022 the matter has been taken up with the Chief Secretary to Government of Haryana for compliance of recommendations of the Committee.
- (g) The Committee, in its meeting held on 19.07.2022 while deliberating on the issue non holding of departmental Audit Committee Meetings on regular basis for settlement of audit paras by various departments has recommended that matter be taken up with the Government for ensuring compliance of instructions by all concerned departments. Accordingly vide letter dated 26.07.2022 matter has been taken up with the Chief Secretary

(vii)

to Govt. of Haryana for issuance of necessary instructions to all concerned departments for ensuring compliance of provisions/instructions of the Finance department in this regards.

- (h) The Committee, in its meeting while deliberating on the issue of frequent changes being made by various departments while updating ATNs/ATRs has recommended that all changes/updating in ATNs/ATRs, if required be made in **Track change mode** only. Accordingly Finance Department vide letter dated 11.07.2022 has taken up the matter with the concerned Additional Chief Secretaries/Principal Secretaries to the Government of Haryana for issuance of necessary instructions for ensuring compliance of recommendations of the Committee.

7. I, as Chairperson of the Committee, place on record the appreciation and express my gratitude to Hon'ble Speaker, Haryana Vidhan Sabha for extending valuable guidance and important suggestions to Committee for under taking its business during 2022-23.

8. I, as Chairperson of the Committee, and place on record appreciation for all the Members of the Committee for their whole hearted cooperation and valuable suggestions for consideration and examination of Action Taken Notes (ATNs) and Action Taken Reports (ATRs) on CAG's Audit Reports and recommendations of the committee.

9. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and his officers. The Committee would like to express its thanks to the Additional Chief Secretary to Government Haryana, Finance Department and other officers of Finance Department and the representatives of the various departments who appeared for oral evidence before it for the cooperation in giving information to the Committee.

10. The Committee is also thankful to the Secretary, Additional Secretary and officer/officials of the Haryana Vidhan Sabha Secretariat for the whole hearted cooperation and assistance extended by them to the Committee.

CHANDIGARH
THE 03rd August, 2022

-Sd-
VARUN CHAUDHARY
CHAIRPERSON

SCOPE AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS

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

Committee on Public Accounts

'Rule 231.

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

(x)

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

Functions of Committee on Public Accounts

'Rule 232.

1. In scrutinising the Appropriation Accounts of the Government of Haryana and the Report of the Comptroller and Auditor-General thereon it shall be the duty of the Committee on Public Accounts to satisfy itself-
 - a. that the money shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
 - b. that the expenditure conforms to the authority which governs it; and
 - c. that every re-appropriation has been made in accordance with provisions made in this behalf under the rules framed by competent authority:
Provided that the provision made in clause (c) above shall not apply to any accounts prior to the year 1950-51.
2. It shall also be a duty of the Committee -
 - a. to examine such trading, manufacturing and profit and loss accounts and balance-sheets as the Governor may have required to be prepared, and the Comptroller and Auditor General's report thereon;
 - b. to consider the report of the Comptroller and Auditor-General in cases where the Governor may have required him to conduct and audit of any receipts or to examine the accounts of stores and stock.'

REPORT

GENERAL

The Committee for the financial year 2022-2023 was nominated on 20th April, 2022 by the Hon'ble Speaker in pursuance of motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 4th March, 2022, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the financial year 2022-2023.

2. The Committee held total 26 meetings during the year at Chandigarh and other places upto 3rd August, 2022 till the finalization of the Report.

Social, General and Economic Sectors (Departments)
For the year ended 31 March 2020

Food, Civil Supplies and Consumer Affairs Department

[1] 2.1 Loss to the State Exchequer due to delayed claim of lower interest charges

The departmental officers delayed the claims of interest charges of Rs.161.10 crore from Food Corporation of India from 199 to 921 days resulting in extra burden of Rs.13.15 crore on account of interest on cash credit. Further, lesser claims of Rs. 30.68 crore were made due to erroneous interpretation of amendments made by Government of India.

The Food, Civil Supplies and Consumer Affairs Department procures paddy on behalf of Food Corporation of India (FCI) for Central Pool from the farmers at Minimum Support Price (MSP) by availing Cash Credit (CC) from State Bank of India. At the time of delivery of custom milled rice (CMR) to FCI, the department makes claims on provisional rates of CMR, which includes mandi labour charges, drriage charges, interest charges¹ etc. The interest for a fixed period of two months was paid by FCI upto Kharif Marketing Season (KMS) 2016-17. However, the Government of India (GoI) made amendments (November 2015) regarding interest charges (with effect from KMS 2013-14) which are as under:

(i) For the CMR delivered to FCI within approved procurement period i.e. from 1 October up to 15 December, the interest charges would be allowed for half of the period from beginning of the approved procurement period i.e. 1 October to the date of actual delivery of CMR.

(ii) For the CMR delivered to FCI after the approved procurement period i.e. after 15 December, the interest charges would be allowed for half of the approved procurement period (i.e. 37 days) and beyond the approved procurement period, for the full period up to the date of actual delivery of CMR.

During scrutiny of records (between March and August 2020) of six² District Food, Civil Supplies and Consumer Affairs Controller (DFSCs), it was found that for KMS³ 2017-18 and 2018-19, the DFSCs had not claimed interest charges as per new arrangement in sales bills at the time of delivery of CMR to FCI. The consolidated supplementary claims for interest charges of Rs. 161.10 crore was submitted with delay resulting in delayed receipt of interest charges from 199 to 921 days as detailed in the table below:

(Rs. in crore)

DFSCs	Delay upto(in days)	Amount of delayed interest claim	Interest burden on State Exchequer
Karnal	654	41.89	2.74
Kurukshetra	921	42.65	5.30
Kaithal	749	21.83	2.17
Ambala	502	14.48	1.47
Yamunanagar	427	12.52	0.72
Fatehabad	199	27.73	0.75
Total		161.10	13.15

Since the department avails Cash Credit for procurement activities, it is in the financial interest of the department to claim the reimbursement timely and to minimise the liability of interest. Thus, the department paid extra interest of Rs.13.15 crore due to delayed receipt of interest charges.

The DFSC wise delay in receipt of claims for interest charges and loss of interest of Rs.13.15 crore (Rs.6.80 crore for KMS 2017-18 and Rs. 6.35 crore for KMS 2018-19) thereon is given in *Appendix 2.1*.

Further, during audit it was noticed that Ambala, Karnal and Yamunanagar DFSCs had claimed the interest charges erroneously for half of the period from the beginning of the approved procurement period to the date of actual delivery of CMR, while interest charges beyond 15 December were receivable for the whole period. They had thus, claimed lower amount of interest of Rs. 30.68 crore for the KMSs 2017-18 and 2018-19 (*Appendix-2.2*).

After being pointed out by Audit the DFSCs claimed Rs. 28.65 crore and received **Rs. 27.56 crore as given in table below :**

(Rs. in crore)

DFSCs	Less claims observed during Audit	Claims submitted by DFSCs to FCI	Amount received
Ambala	5.15	5.04	5.04
Karnal	17.97	15.71	15.70
Yamunanagar	7.56	7.90	6.82
Total	30.68	28.65	27.56

The Department's failure to claim interest charges of Rs.161.10 crore through regular bills at the time of supply of CMR for the KMSs 2017-18 and 2018-19 resulted in delayed receipts of interest charges leading to an extra burden of Rs.13.15 crore on the State exchequer. Further, less claims of Rs.30.68 crore was made due to erroneous interpretation of amendments made by Gol.

The Director, Food, Civil Supplies and Consumer Affairs Department intimated (March 2021) that concerned DFSCs had been asked for the list of employees responsible for the avoidable loss of interest. Further, directions had also been issued (March 2021) to all DFSCs to submit the claims of interest to the FCI with original bills of CMR. The Department also admitted that there have been certain issues in submitting claims by the department to FCI.

The State Government further submitted (September 2021) that delayed claim of interest charges from FCI was mainly due to non-posting of staff and diversion of staff for election duty, oral denial by FCI officials for entertaining claims before supply of total quantity of CMR. FCI also had not been objecting when lower claims were submitted. It was also intimated that the DFSCs had not intimated names of responsible officials/officers for loss of interest.

The State Government may consider to put a mechanism to ensure submission of complete claims to FCI in timely manner. Further, the department may consider to fix responsibility on departmental officers for delayed claims of lower interest charges from FCI resulting in extra burden on the State exchequer.

The department in its written reply stated as under:-

It is intimated that this department has conveyed all the concerned DFSCs along with copy of para vide letters dated 06.10.2020, 23.11.2020, 26.02.2021, 10.03.2021, 19.03.2021, 12.05.2021, 25.05.2021, 17.06.2021 and 26.07.2021 with the request to send the annotated reply of this para and send the name of responsible officers/officials, who have not claimed the interest charges with the original sale bill from FCI within time, which interest charges can be avoided, to this department. In reply to these letters, the following DFSCs have send their annotated replies of this para which have been forwarded to the Resident Audit Party (HQ) by FA Branch vide letters no. FA-1-2021/4187 dated 05.03.2021, no. FA-1-2021/14798 dated 26.07.2021 and no. FA-1-2021/16492 dated 19.08.2021. The annotated replies of Paras received from concerned DFSCs are as under:

1. DFSC, Kaithal vide letter no. A-7-2021/3979 dated 02.07.2021:

Paddy is procured by the State Government on the basis of FCI every year through the Food and Supplies Department and other procurement agencies at the minimum support price fixed by the Government and according to the paddy purchase policy, the rice is sent to FCI and in the remittance bills the State Government has been told about the loss due to non-submission of bills related to interest charges from the FCI within the stipulated time period.

In this regard, it is informed that the circle office, Kaithal has timely prepared and submitted to FCI the interest charge vide bill no. 1/2017-18 dated 07.02.2018 amounting to Rs.1,35,47,331/- for the year 2017-18 without delay. But the concerned staff of FCI refused to accept the bill orally due to non-receipt of any guidelines regarding the said bill. Thereafter, bill no. 2/2017-18 dated 24.04.2018 for interest charge on rice sent from 10/2017 to 03/2018 was prepared and submitted to FCI by preparing an amount of Rs.6,89,86,737/-, but on checking the said bill by FCI, it was told verbally that the bill has not been calculated correctly and re-submit the same after making the correct calculation of the bill. Afterthat, on 24.12.2018 from month 10/2017 to month 08/2018 Bill No. 212/2017-18 amounting to Rs 8,61,63,088/- was presented regarding interest charge against rice remitted, on which the concerned staff of FCI was objecting verbally by saying that the interest charge to be made against the rice sent from the month 10/2017 to month 03/2018 and the interest charge to be made against the rice sent from the month 04/2018 to the month 08/2018 will be prepared separately and after that the interest charges will be paid. Thereafter, as per the guidelines given by FCI, bill no. 1/2017-18 dated 21.01.2019 amounting to Rs. 6,89,56,737/- submitted to FCI, the payment of which by FCI were paid to the department on dated 22.01.2019 through cheque no. 836697. The Bill No. 02/2017-18 dated 19.03.2020 amounting to Rs. 1,72,06,351/- has been submitted to FCI, the payment of which was paid by FCI on 29. 04.2020 to the department through cheque no. 123852.

Bill No. 194 Dated 04.11.2019 of Interest charges bill relating to KMS 2018-19 in which interest charge to be generated against total rice dispatched during the month 11/2018 to 09/2019 was submitted to FCI, but it was told by the FCI and objecting verbally that a separate bill for the month 11/2018 to 03/2019 and the month 04/2019 to 09/2019 should be submitted separately so that the payment can be made, for which the bill number 61/2018-19 dated 19.03.2020 for the interest charge for rice sent by the circle office from the month 11/2018 to 03/2019 amounting to Rs. 7,85,36,882/- and rice bill no. 62/2018-19 dated 19.03.2020 for the of month 04/2019 to month 09/2019 amounting to Rs.5,36,00,229/- was made and presented to FCI, which was paid by FCI by cheque no. 123852 dated 29.04.2020.

Similarly, Bill No. 117/Interest Charges-2019-20 dated 03.06.2020 amounting to Rs. 6,81,11,165/- pertaining to KMS 2019-20 of Interest Charges was made and presented to FCI for payment, which was not paid by FCI.

In this regard, it would also be appropriate to inform that at present the bills related to interest charges are being claimed every month by the Circle Office, Kaithal as per the instructions given by the audit party. It would also be pertinent to clarify here that in the year 2019-20, the duty of the Section Officer working in the Circle Office, Kaithal was engaged in the election expenses as per the government instructions, due to which it was very difficult to prepare the said claim bills and faced trouble in submitting them to the FCI for payment.

It is also informed about the above subject that the claim bills which are presented by the Circle Office, Kaithal for payment to FCI, instead of objecting to those bills in writing, FCI verbally by citing any error.

Therefore, as per the situation mentioned above, it was requested by the District Circle Office, Kaithal that keeping in view the above situation, please consider sympathetically and drop the draft para, because there is no fault of the Circle Office, Kaithal in sending the above claim bills to FCI.

2. DFSC, Yamunanagar vide letter no. Accountant-2-2021/4373 dated 09.08.2021:

In this regard, it is informed that due to non-claiming of interest charges of CMR bills during Kharif Marketing Season 2017-18 and 2018-19, the Audit Party has withdrawn an amount of Rs. 71.33 Lakh upon Yamunanagar district. It is clarified that the amount of interest is claimed along with the CMR bills to be sent to FCI by this office from time to time (copy of the bills is attached for confirmation) but the interest amount of CMR amount is not paid along with the CMR bills by FCI. In this regard, letters sent vide no. Accountant-02-2020/2987 dated 28.04.2020, letter no. Accountant-02-2019/5596 dated 12.09.2019, letter no. Accountant-02-2019/5042 dated 09.08.2019, by letter no. Accountant-02-2019/3411 dated 04.06.2019 and letter no. Accountant-02-2019/1443 dated 01.03.2019 and no. Accountant-02-2019/667 dated 25.01.2019 to FCI regarding payment of interest amount but despite best efforts of this office, full amount of interest has not been received from FCI yet.

Therefore, it is clear from the above facts that from time to time, bills were presented by this office to FCI to claim the amount of interest along with the bills of CMR, but the amount of interest along with the said bills was not paid by FCI to this office and in this regard it is informed that the difference of interest bills of CMR for the year 2017-18 was sent to FCI for payment on 20.03.2020 by making Supplementary Bill No. 4 whose total payment amount is Rs.2,56,88,039/- while payment of Rs.1,64,14,644/- was only paid by the payment office Ambala by cheque no. 727671 dated 30.05.2020. The balance payment amount of Rs. 92,73,395/- has not been paid to this office and in lieu of this, the circle office Yamunanagar was informed telephonically at the payment office that the budget of 2017-18 has ended with us. Therefore, keeping in view of the above situations, it is requested that without blaming any employee/officer of this office, it is requested to drop this para. It is assured to be more vigilant for this work in future.

3. DFSC, Ambala vide letter no. Estt.-2021/3531 dated 20.07.2021:

FCI was contacted over telephone by Circle Office, Ambala to get the amount of interest charge related, then their employee intimated this office that no guidelines have been received in their office regarding the amount of interest charge but then also by this office the amount of interest charge related to KMS year 2017-18 was sent to FCI for payment of rice remittance bill no.1 dated 25-03-2018 amounting to Rs 3,43,87,770/- till 28.02.2018 but the bill was refused for accepting by the staff of FCI due to non-receipt of any kind of guidelines on the said bill.

After that again the said bill was presented to the FCI on 10-04-2018, but after checking the said bill by the FCI verbally intimated this office that this bill has not been calculated correctly and the bill should be presented after re-calculation. Here it is informed that due to non-appointment of Section Officer in Circle Office Ambala, this office is facing a lot of trouble in calculating the above bill. After calculating the above bill again, the bill of dispatch of rice from dated 01-10-2017 to 30-09-2018, it was submitted to FCI on 05-10-2018 but the bill was sent back to this office by FCI without any objection and it was informed over phone that the bill of rice dispatch from 01-10-2017 to 31-03-2018 should be prepared separately and separate bill of rice dispatch after dated 01-04-2018 is to be prepared, in compliance of which bill no. 308 dated 24-01-2019 Rice Consignment up to 31-03-2018 Rs 5,45,88,770/- and Bill No. 309 Dated 24-01-2019 Rice Consignment after 31-03-2018 Bill of Rs 48,23,694/- presented to FCI for payment and FCI paid without any objection on 07-02-2019 and 08-02-2019 respectively.

This office was informed by FCI over telephone that keeping in view of the above, the interest charges for Kharif year 2018-19 should be claimed month wise of rice remittance, in compliance of which this office has been issued Bill No. 656 dated 24-04-2019 for the month 11/2018 for interest charge of Rs. 40,95,182/- which was paid by FCI without any objection on dated 08.05.2019. Thus, for the month 12/2018 rice remittance interest charge bill number 661 dated 30-04-2019 amount Rs 1,44,25,453/-, rice remittance interest charge for

the month 01/2019 bill number 664 dated 03-05-2019 amount Rs. 1,73,15,835/-, month 02/2019 of Rice Dispatch Charges Bill no. 665 Dated 03-05-2019 of amount Rs.1,85,14,006/-, for the month of 03/2019 rice dispatch bill no. 667 dated 06.05.2019 amounting to Rs. 1,45,03,796/-, and for the month of 04/2019 Rice Dispatch Bill No. 727 Dated 10-07-2019 Amount Rs. 54,98,876/-, Bill No.728 dated 15.07.2019 Amount Rs. 87,208/-, Rice Remittance Interest Charges of Month 05/2019 Bill no. 729 dated 15-07-2019 amounting to Rs. 5708402/- and for the month of 06/2019 for Rice Dispatch bill no. 730 Dated 15-07-2019 amount of Rs 18,01,632/-, Rice Remittance Interest Charge for the month 03/2019 Bill No. 733 Dated 24-07-2019 amount of Rs 1,61,060/-, Rice Remittance Interest Charge for the month 06/2019 Bill No. 749 Dated 19-08-2019 amount Rs 45,081/-, Rice Remittance Interest Charges for the Month 07/2019 Bill 750 Dated 19-08-2019 Amount Rs 3,15,032/-, Month 06/2019 Remittance Interest Charges Bill 768 Dated 06-09-2019 Amount Rs 23,186/-, Month 08/2019 Remittance Interest Charges bill no. 769 Dated 06-09-2019 Amount Rs. 22,67,318/-, Rice Distressed Interest Charge Bill no. 777 Dated 13-11-2019 amount Rs. 8,37,224/- for the month 09/2019 was presented to FCI, whose payment was made by FCI without any objection 08-05-2019, 17-05-2019, 21-05-2019, 11-06-2019, 23-07-2019, 29-07-2019, 30-08-2019, 11.09.2019 and 16.11.2019 respectively without any objection. Due to non-appointment of Section Officer in this office, on contacting from other districts on telephone, it was found that interest charges were also claimed by them according to the same calculation sheet. Here it is informed that the above bills were not objected by the FCI, so the interest charges for 2019-20 continued to be claimed according to the same calculation sheet.

As soon as the correct calculation sheet is submitted by the audit party to this office, the amount of difference of interest charges by this office for the year 2019-20 Bill 721 dated 12-06-2020 respectively amounted to Rs 1,34,82,370/-, for the year 2017-18 Bill 722 dated 12-06-2020 amount Rs.1,75,49,942/-, Year 2018-19 Bill 723 Dated 15-07-2020 amount Rs. 3,28,10,938/- was made and claimed which were paid by FCI on dated 25-06-2020, 24-08-2020 and 28-07-2020 respectively.

In this regard, it is also informed that whatever bills are presented to FCI by this office, many times without taking any objection the bills are sent back to this office citing any error.

Therefore, keeping in view all the above facts, you are requested sympathetically to drop this para, because there was no appointment of Section Officer in this office, due to which the problem of claiming the bills of interest charge was faced. There is no negligence in claiming the bills by the circle office.

4. DFSC, Karnal vide letter endst. no. 6693/A-2 dated 18.07.2021:

A para has been framed on account of Interest rates on CMR for Kharif 2017-18 of Karnal district was claimed late by 529-654 days of Rs. 9,45,17,743/- and for CMR of 2018-19 claimed late by days 199-443 of Rs. 1,39,83,745/-. Headquarters was informed vide this office's letter No. Account-3-2019/9403

dated 25-01-2019 that FCI has refused to pay interest charges in each bill and later consolidated into a single bill. Similarly, in the year 2017-18 also, FCI refused to pay interest charges in each bill, later asked to claim in a single bill. After this, a meeting was organized by the headquarters at the FCI Panchkula office at the end of 2019 to release the above amounts, in which the FCI was intimated that they cannot pay the interest rates in each bill. Month wise all interest rate bills for the year 2018-19 were claimed by this office between March 2019 and November 2019 and their amount has been received from FCI. These bills were claimed by the department from the FCI on the basis of half a day from the date of purchase to the date of delivery and this bill claimed from FCI pertaining to Karnal District for August 2019. These were also checked by the Audit Party of the Accountant General who came to the audit and no objection was raised by them in the bills. In the year August 2020, it was intimated by the Audit Party (AG) that the bills of interest rates are to be claimed from FCI for half a day from the date of purchase to the last date of delivery and after that for full days till the date of delivery. Similarly, compensatory bills of interest rates for all the months of the year 2018-19 have been claimed from FCI on 19-08-2020 and their amount has been received from FCI. It has been deposited in the account of the department, similarly the outstanding interest amount for the year 2017-18 has also been received by this office from FCI and deposited in the account of the government. It is also clarified here that when half days interest rates bills were claimed by this office in the year 2019, at that time neither FCI raised any objection that you can change from the purchase date to the last delivery date till half days and after that till the delivery date, claim the interest rate for the full day, while sending them back after raising objections on the bills of interest rates of this office many times regarding non-receipt of quantity and applying more interest rate but this objection was never raised by them. It was not imposed that this bill should be claimed according to the full day whereas in the same days the interest rates were paid by FCI to the Hafed agency according to the full days. In addition to this, in August 2019, the Audit Party (AG), Haryana also did not raise any such objection on checking the interest rates bills that the interest rates bills have been under-claimed by this office. Had this office been informed by the FCI, Karnal/Audit Party in time, this office would have claimed the compensatory bill of interest rates from FCI in time. Apart from this, the audit is also apprised that in the year 2020-21 also, by including the amount of interest charges, the sale bills of CMR were claimed from FCI by this office but refused to pay the interest charges. About which the Accountant General, Haryana and FCI were informed by this office's letter no. Account-1-2020/11119-22 dated 03-12-2020 and no. 11778-79 dated 07.12.2020 that the FCI has issued drriage charges, depreciation of gunny bags and interest charges has been refused in the sale bills.

5. DFSC, Fatehabad vide letter endst. no. Lekha-2021/3291 dated 20.07.2021:

In this paragraph the loss of interest of Circle Office, Fatehabad has been reported as Rs. 0.80 crore. As per interest calculation of RBI rate @7.65% and inspection of available office records, it is found that the amount of interest loss

works out to Rs.29,04,908/- and the Provisional Rate of CMR during Kharif Purchase Year 2017-18 was received on 12-12-2018, due to which up to 12-12-2018 it was not possible to claim interest charges along with regular bills of CMR. Upon verification of office records and the Reserve Bank of India's Bank Rate of 8 percent interest during the Kharif Purchase Year 2018-19, the amount works out to Rs.18,30,569/-. Thus the total loss of interest becomes Rs.47,35,177/-.

Along with this, the name of the concerned dealing hand has been obtained from the establishment branch, copy of which is attached. Apart from this, on contacting the then dealing hand, he verbally intimated that the officer/official of FCI had asked to claim the interest charge verbally after the delivery of rice, due to which the interest could not be claimed timely.

6. DFSC, Kurukshetra vide letter endst. no. Clerk-4-2021/3547 dated 04.08.2021:

It is to inform about this para that the interest rates of Kurukshetra district Kharif year 2017-18 for CMR of 398-921 days due to late claim of Rs.16,29,90,902/- and for the year 2018-19 due to late claim of 48-427 days of Rs. 26,35,56,947/- due to which this para was framed. The audit party was apprised that the FCI has refused to pay the interest charges in each sale bill and it has been stated by the FCI that the Government of India does not have any guidelines to pay interest on each bill and was asked to claim a single bill organized after full delivery. After this, a meeting was organized by the headquarters in the office of FCI, Panchkula to release the above amounts at the end of the year 2019, in which FCI was told that they cannot pay the interest rates in each bill. Month wise payment of all interest rates bills for the years 2017-18 and 2018-19 has been received by this office. These bills were claimed by the department on the basis of half a day from the date of purchase to the date of delivery from the FCI and this year 2017-18, the cheque no. 135651882 dated 30-03-2019 claimed from the FCI amounting to Rs.2,88,07,217/-, cheque no. 41767849 dated 18-05-2020 amounting to Rs. 16,29,90,902/- & cheque no. 131838161 dated 20-08-2020 amounting to Rs. 12,16,887/- & for the year 2018-19 cheque no. 183686078 dated 03-02-2020 amounting Rs. 26,35,56,947/- and cheque no. 147555960 dated 26.08.2020 amounting to Rs. 5,72,01,654/- has been received. The bills were returned by FCI without any objection. There are claims for half a day from the date of purchase to the date of last purchase and for full days thereafter till the date of delivery. It is also clarified here that when the interest rate bills were claimed on the basis of half days in the year 2019 by this office, at that time neither FCI objected that you can take half days from the date of purchase to the last purchase date. After that, till the date of delivery, when they sent back the bills of interest rates of this office many times after raising objections (non-receipt of quantity, higher interest rate), but objection was raised by them that this bill would be claimed according to the whole day be done. Apart from this, on 08/2019, the audit party of the Accountant General also raised an objection on checking the interest rates bills in such a way that the interest rates bills have been under-claimed by this office. Had this office been informed by the FCI,

Kurukshetra/Audit Party in time, this office would have claimed the compensatory bill of interest rates from FCI in time. Therefore, it is a humble request to the audit party that this circle office has not taken any hesitation in claiming the interest charges. The delay in receiving the payment of interest charges is due to FCI and their rules, in which there is no fault of the department and any kind. Therefore, the audit party is requested to drop this para of interest rate of Kurukshetra district for the year 2017-18 and 2018-19 keeping in view the above situation.

It is informed by the department that the above annotated replies were received from the above 6 district offices, but the district offices responsible for the amount of loss were not sent the names of the officers/officials to Headquarters, for the headquarters again requested to the concerned circle offices vide letter no. FA-1-2021/16492 dated 19.08.2021 to provide the names of the responsible officials/ officers to the headquarters immediately, so that the disciplinary action against the erring officials/ officers could be initiated. It is brought to the notice of the officers that instructions and guidelines have been issued by the Headquarters from time to time to all the District Circle Offices regarding the receipt of claims from FCI as per the relevant charges issued by the Government of India (which is also accepted by AG Haryana).

After hearing the departmental representatives, the Committee has desired that the updated reply be submitted at the earliest for further consideration of the committee.

[2] **2.2 Irregular expenditure on watch and ward**

The District Food, Civil Supplies and Consumer Affairs Controller, Karnal deployed watch and ward staff in Hemda, Lather and Bhatia plinths in excess of the departmental norms, resulting in irregular expenditure of Rs. 1.99 crore.

The Food, Civil Supplies and Consumer Affairs Department, Haryana procures wheat and stores it in covered godowns and open plinths till dispatch to FCI. For the safety of stored wheat, the department engaged watch and ward staff through service providers. The Director, Food and Supplies (DFS) issued (May 2016) indicative norms for watch and ward of stored foodgrains. As per norms, ten chowkidars can be deployed for open wheat stock between 10,000-25,000 Metric Tonne (MT) or for open plinth having area more than five acres without boundary wall in three shifts⁴. Plinths of different firms within the same vicinity without boundary wall will form one plinth for the purpose of engagement of watch and ward staff. Further, all the DFSCs were required to submit proposals regarding requirement of watch and ward for each storage point with full facts and justification to DFS and watch and ward staff can be deployed as per sanction of DFS.

During scrutiny of records (between September 2019 and May 2020) of DFSC, Karnal, it was noticed that the work of providing watch and ward staff had been awarded to M/s S.M Enterprises, Kaithal. The department had taken three open plinths namely, Hemda: 45,000 MT⁵, Lather: 25,000 MT and Bhatia⁶: 25,700 MT capacity for the years 2018-19 and 2019-20 for storing wheat. The area of these open plinths in acres is 5.78 acre (Hemda); 3.21 acre (Lather) and 3.30 acre (Bhatia). As per norms a maximum of ten chowkidars should be deployed for watch and ward of each plinth.

However, during scrutiny of bills of service provider, it was observed that the inspectors, Food and Supply partitioned the plinths and against the norm of maximum 30 chowkidars on three plinths, chowkidars between 43 and 112 were deployed on monthly basis (**Appendix 2.3**). The DFSC, Karnal did not seek approval from DFS for deploying excess watch and ward staff. Between April 2018 and September 2019, the DFSC, Karnal paid total Rs. 3.22 crore for 1,384 chowkidars out of which, irregular expenditure of Rs. 1.99 crore (**Appendix 2.4**) for deploying 856 excess chowkidars on monthly basis was incurred.

Thus, by partitioning the plinths for deploying excess watch and ward staff in contravention of the departmental norms, the DFSC Karnal incurred irregular expenditure of Rs. 1.99 crore.

The matter was referred (January 2021) to the State Government; and subsequent reminders were issued in March and July 2021; their reply was awaited (September 2021).

During exit conference (August 2021) the Department admitted the audit observations.

The State Government may consider fixing responsibility on Inspectors, Food and Supply and DFSC for deploying excess watch and ward staff and incurring irregular expenditure of Rs. 1.99 crore.

The department in its written reply stated as under:-

Audit Para was framed by the Accountant General (Audit), Haryana for making additional irregular payment of Rs. 1.99 crore to the Service Provider on account of keeping Chowkidars more than the norms. After that, after correspondence with the concerned district Karnal, the names of the officers/officials concerned have been sent to the Storage Branch at Headquarters, due to which the additional payment has been made to the Service Provider for keeping Chowkidars more than the norms. The Storage Branch has been sent the concerned file to the higher authorities for further orders in this case, due to which the matter is still under consideration. Therefore, as mentioned above, you are informed that as soon as the final decision in the matter is taken by the competent authority, then the latest status will be informed accordingly.

The Committee has desired that the strict disciplinary action be initiated/ taken against the erring officers/officials under the intimation of the Committee.

[3] 4.6 Delay in submission of Utilization Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes

and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

Table 4.4: Year-wise break-up of outstanding Utilisation Certificates

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1.**

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

(Reference: Paragraph 4.6; Page 85)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01

9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67

		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
	Total		30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

The department in its written reply stated as under:-

In this regard, it is stated that after 2014, till date no amount under the scheme 'Strengthening Consumer Fora' for construction of office building of Consumer Fora as well as non building assets has been received in this Commission from the Central Government, except Rs.53,20,000/- received for construction of

District Forum Kaithal. The utilization certificate of the said amount has already been sent vide this Commission's letter No.2622/SCDRC/Acctt./2017 on 24.11.2017.

Therefore, as on today no unutilized amount is pending with this Commission.

It is submitted that no grant of 0.05 cr. has ever been received in the State Commission, however, taking seriousness of the matter, written communication was made to the Accountant General, Haryana to give the details of the grant in question but till date no reply has been received in reference thereto.

As far as the closing of P.D. Account for the year 2017-18 is concerned, the process for closing of P.D. is under process.

The committee has desired that the matter regarding submitting of utilization certificates be reconciled in the office of Principal Accountant General, Haryana and thereafter updated reply with latest status be submitted to the Committee for its consideration.

SPORTS AND YOUTH AFFAIRS DEPARTMENT

[4] 2.3 Parking of Government funds:

The Sports and Youth Affairs Department released Rs. 10.09 crore to seven District Sports Councils and a newly constituted Sports and Physical Fitness Authority between March 2016 and January 2018 without immediate requirement resulting in parking of funds outside the Government Accounts for more than four years and interest loss of Rs. 3.38 crore to the State.

Rule 2.10 (b) 5 of Punjab Financial Rules Volume-I provides that the authorities incurring expenditure should see that no money is withdrawn from the treasury unless it is required for immediate disbursement or has already been paid out of the permanent advance. It is not permissible to draw advances from the treasury for the execution of works, the completion of which is likely to take a considerable time. The Finance Department also issued specific instructions (February 2009) that parking of funds drawn on the strength of budgetary allocation out of the Consolidated Fund is not allowed and amounts to grave financial irregularity. It emphasised that the budgetary allocations made for the current financial year are not allowed to be drawn out of Consolidated Fund and retained beyond the closure of the financial year in any manner and without any justification/merit/assumption supporting it and amounts to grave irregularity.

Rule 2.10 (b) 5 of Punjab Financial Rules Volume-1 provides that the authorities incurring expenditure should see that no money is withdrawn from the treasury

Scrutiny of records of the Director, Sports and Youth Affairs Department, (Department) Haryana, Panchkula (April 2018) and subsequent information collected (January 2021) revealed that the State Government had accorded (October 2016) an administrative approval of Rs. 3.11 crore for 50 bedded sports hostels to be constructed at various places in the State under the Special Component Plan for Scheduled Castes under the Major Head – 2204-Sports and Youth Services. The Department released Rs. 6.23 crore to seven⁷ District Sports Councils⁸ (DSC) between March 2016 and January 2018. Six DSCs kept the funds in saving bank accounts while DSC, Jhajjar deposited the fund with Public Works Department (B&R) in December 2016. As of January 2021, no work on any of these seven sports hostels was started due to non-availability of land in four districts⁹ and non-preparation of drawings and site plan by Chief Architect, Haryana in Fatehabad, Hisar and Sirsa.

The Department had released the funds to DSCs and booked the same as Revenue Expenditure for the years 2016-17 and 2017-18 without any immediate requirement as the sites and drawings for the hostels were not finalised. The funds remained blocked with DSCs for more than four years which violated the provisions of Financial Rules and instructions of Finance Department. DSC, Karnal deposited an amount of Rs. 0.63 crore in January 2020 as receipt in Government treasury. Balance funds Rs. 5.60 crore were s in over statement of expenditure for the years concerned but also increased the interest burden of Rs. 2.18 crore¹⁰ on the State (**Appendix 2.5**).

The Director, Sports and Youth Affairs admitted (January 2021) the Audit observation and intimated that instructions had been issued (September 2020) to four DSCs to deposit the funds in receipt head of State Government where land was not available and reminder has been issued to Chief Architect for finalisation of drawings for three hostels. The reply was not acceptable as Rs. 6.23 crore was released without ensuring availability of land and site

plan and funds remained parked with DSC outside the Government Accounts for more than four years.

(ii) State Government constituted (March 2016) a society namely Sports and Physical Fitness Authority with the objective to encourage, promote and develop physical activity and sports and to develop quality sports infrastructure in the State. The State Government sanctioned and released Rs. 3.86 crore to the Society in March 2017 as grants-in-aid under the head 2204-Sports and Youth Services (Plan) – 104 Sports and Games, 57-Infrastructure Scheme. The funds were deposited in the saving bank account of the Society. The funds remained unutilised and blocked till date (December 2020) as the building of the Society was not handed over by the Haryana Shehri Vikas Pradhikaran and no technical officer was appointed for construction activities. As such, Rs. 3.86 crore was released without any immediate requirement and without proper planning.

The Department released Rs. 10.09 crore to seven DSCs and newly constituted Sports and Physical Fitness Authority without immediate requirement resulting in parking of funds outside the Government Accounts for more than four years and interest loss of Rs. 3.38 crore to the State.

The matter was referred (April 2021) to the State Government; and subsequent reminder was issued in June 2021; their reply was awaited (September 2021).

During exit conference (August 2021) the Department admitted the facts and stated that the matter regarding construction of building work of Hostels in four districts i.e. Fatehabad, Sirsa, Hisar and Nuh would be started soon after finalisation of site and drawings and in remaining cases funds are being deposited in receipt head of Government.

Recommendation: State Government may consider developing a robust internal control system to prevent parking of funds outside the Government Accounts.

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Fatehabad, Sirsa, Hisar and Nuh would be started soon after finalisation of site and drawings and in remaining cases funds are being deposited in receipt head of Government.

State Government may consider developing a robust internal control system to prevent parking of funds outside the Government Accounts.

The department in its written reply stated as under:-

Sr. No.	Action Taken/Proposed to be Taken	Annexure(s)
1	<p>(1) District Sports and Youth Welfare Officer, Bhiwani had deposited Rs. 1.00 crore in the account Public Works Department. However due to non-availability of site PWD has been asked to refund the amount along with interest. After receipt of fund the same would be deposited in treasury.</p> <p>(2) 50 bed S.C.Hostel is to be constructed in village Bhedia Khera, Fatehabad. Chief Architect, Haryana has submitted drawing and Chief Engineer/XEN, PWD was asked to prepare estimate vide letter dt. 2.3.2022 reminder was also issued on 29.4.2022. After receipt of estimate and construction completed amount UC would be sent.</p> <p>(3) 50 bed S.C.Hostel is to be constructed in Hockey Astroturf Ground, Mahabir Stadium Hisar. For preparing drawing Chief Architect has asked information regarding some points. Due to shortage of land now Hostel site is proposed to be shifted near Hockey Astroturf. After approval of competent authority construction would be started. After utilization of funds UC would be submitted.</p> <p>(4) For construction of Hostel in Jhajjar vide cheque No. 028935, dt. 8.12.2016 amount of Rs. 1.00 crore was deposited in account of XEN, PWD Jhajjar. This amount of Rs. 1.00 crore along with interest Rs. 1,90,685/- has been deposited in receipt head vide Challan dated 12.11.21 and challan dated 28.9.2020 respectively.</p> <p>(5) The amount of Rs. 0.63 crore has been deposited by District Sports Officer, Karnal in treasury through challan No. 0061585820 dated 06/01/2022.</p> <p>(6) The amount of Rs. 0.60 crore alongwith interest of Rs. 18.70 lakh has been deposited by District Sports</p>	<p>(1) Annexure 'A'</p> <p>(2) Annexure 'B' and 'C'</p> <p>(3) Annexure 'D'</p> <p>(4) Annexure 'E' and 'F'</p> <p>(5) Annexure 'G'</p> <p>(6) Annexure 'H'</p> <p>(7) Annexure 'I' and 'J'</p>

<p>Officer, Mewat in treasury through challan No. 211806183 dated 20/11/2021.</p> <p>(7) Sanction of Amount of Rs. 1.00 crore for construction of 50 bedded SC Hostel in Shahid Bhagat Singh Stadium, Sirsa was issued on 21.6.2016. The estimated cost of SC Hostel amounting Rs. 8,97,25,729/- has been prepared. The sanction for balance amount would be issued after receipt of AD approval. After utilization of fund of Rs. 1.00 crore UC would be issued.</p> <p>(8) Sports & Physical Fitness Authority Haryana was constituted on 10.3.2016. The amount of Rs. 3.86 crore was received as grant on 24.3.2017. For meeting the objectives of Authority one XEN, one SDO and one JE of HSVP have been given additional charge and four JEs and one Draftsman have been engaged through kaushal Rojgar Department. Estimate of repair of Sports Ground and construction of Changing Room and Toilets etc. are being prepared by this staff. So action is being taken for meeting objectives of Sports & Physical Fitness Authority Haryana and the funds would be utilized in near future. UCs would be submitted accordingly.</p>	
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The Committee has viewed it very serious that the funds remained parked outside the Government Account due to serious lapse on the part of the department; the sportspersons could not get the intended benefit. Furthermore, due to delay of 4-6 years, the construction will not be feasible in the amounts sanctioned as the construction cost rises manifold. The Committee has, therefore, recommended that a thorough inquiry be got conducted into the matter to fix the responsibility under intimation of the Committee.

[5] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates
(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

(Reference: Paragraph 4.6; Page 85)

Detail of Utilisation Certificates (UCs) due, received and outstanding ason 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36

10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35

		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

Sr. No.	Action Taken/Proposed to be Taken	Annexure(s)																			
1	<p>Following UCs relating to Sports and Youth Welfare Department are pending as detailed below :-</p> <table><tr><th>Year</th><th>Sr. No.</th><th>Vr./dt.</th><th>Amount (in Rs.)</th><th>DDO Name</th></tr><tr><td>2016-17</td><td>1</td><td>150/ 24.3.17</td><td>3,86,00,000</td><td>Dir. Sports Deptt.</td></tr><tr><td rowspan="2">2017-18</td><td>2</td><td>22/ 13.11.17</td><td>28,05,000</td><td>Distt. Sports and Youth Affairs Officer Hisar</td></tr><tr><td>3</td><td>20/ 6.10.17</td><td>36,41,000</td><td>-do-</td></tr></table> <p>Position of above pending UCs is as follows:-</p> <p>1. Sports & Physical Fitness Authority Haryana was constituted on 10.3.2016. The amount of Rs. 3.86 crore was received as grant on 24.3.2017. For meeting the objectives of Authority one XEN, one SDO and one JE of HSVP have been given additional charge and four JEs and one Draftsman have been engaged through kaushal Rojgar Department. Estimate of repair of Sports Ground and construction of Changing Room and Toilets etc. are being prepared by this staff. So action is being taken for meeting objectives of Sports & Physical Fitness Authority Haryana and the funds would be utilized in near future. UCs would be submitted accordingly.</p> <p>2. Amount of Rs. 28,05,000/- (23,55,000/- for sewerage and 4,50,000/- for storage) was released. Vide letter No. 1468 dated 15.4.2022 additional funds amounting Rs. 18.24 lakh are demanded. UCs would be supplied after completion of work.</p> <p>3. Amount of Rs. 36,41,000/- is to be utilized for construction of Basket Ball court. After preparation of drawing by Chief Architect estimate of Rs. 140.18 lac has been received. Approval of additional budget is being taken. UCs would be supplied after completion of work.</p>	Year	Sr. No.	Vr./dt.	Amount (in Rs.)	DDO Name	2016-17	1	150/ 24.3.17	3,86,00,000	Dir. Sports Deptt.	2017-18	2	22/ 13.11.17	28,05,000	Distt. Sports and Youth Affairs Officer Hisar	3	20/ 6.10.17	36,41,000	-do-	Annexure 'A' and 'B'
Year	Sr. No.	Vr./dt.	Amount (in Rs.)	DDO Name																	
2016-17	1	150/ 24.3.17	3,86,00,000	Dir. Sports Deptt.																	
2017-18	2	22/ 13.11.17	28,05,000	Distt. Sports and Youth Affairs Officer Hisar																	
	3	20/ 6.10.17	36,41,000	-do-																	

The Committee has desired that the construction be got completed in a time bound manner and thereafter utilization certificates be submitted at the earliest under intimation of the Committee.

TOWN AND COUNTRY PLANNING (HSVP) DEPARTMENT

[6] 2.4 LOSS DUE TO NON-RECOVERY OF LEASE MONEY

The Haryana Shehri Vikas Pradhikaran (HSVP) suffered a loss of Rs. 0.49 crore due to delay of more than one year in handing over the banquet hall at Sector 4, Rewari to the lessee and of Rs. 2.95 crore due to extending undue favour to the lessee by not evicting him from the property even on his failure to pay lease money and by not recovering the lease money for four years.

Section 15 (3) of the Haryana Urban Development Authority Act, 1977 (the Act) authorises the Haryana Shehri Vikas Pradhikaran (HSVP) to lease any land or building belonging to it on such terms and conditions as it may provide. Section 16 of the Act provides that where any person makes default in the payment of any rent due in respect of any lease of any land or building under Section (15), such amount may be recovered from him, in the same manner as arrears of land revenue. Section 18 (1) of the Act provides that if any person authorised to occupy any premises of the HSVP has not paid rent lawfully due from him for period of more than two months, the Collector or any officer authorised by him shall evict, that person from, and take possession of, the premises/land or building constructed thereon and shall for that purpose use such force as may be necessary and the cost incurred on such measures shall be recoverable from such person as arrears of land revenue.

HSVP invited tenders for leasing out banquet hall in Sector 4, Rewari for which two bids were received. The bids were opened in March 2014 by a committee headed by Administrator HSVP, Gurugram. The bid of M/s New Variety Decorators Pvt. Ltd, New Delhi (lessee) was approved, and the lease of banquet hall was awarded (June 2014) to the lessee for three years on 'as is where is basis' on the following conditions *inter-alia*:

- Advance monthly rent of Rs. 3.78 lakh plus service tax was to be deposited by the lessee on 7th day of each month and in case of delay, interest at the rate of 15 *per cent* per annum was payable.
- The lessee was required to furnish security deposit of Rs. 13.60 lakh i.e. equal to 10 *per cent* of total lease money for three years.
- In the event of breach of any of the agreed terms and conditions, the HSVP was entitled to forfeit the whole or the part of security deposit besides terminating or revoking the lease. On revocation, the lessee was to quit and vacate the premises without any resistance and obstructions and give the complete control of the premises to the HSVP.
- Initial lease period was of three years which could further be extended with further increase of 25 *per cent* in monthly lease.

During scrutiny of the records (March 2019) in the office of Estate Officer, Rewari, it was observed that the agreement was entered into on 2nd September 2014 but security deposit of Rs. 13.60 lakh was deposited (July 2015) by the lessee after lapse of ten months. It was further noticed that due to some shortcomings in provision of essential services, the possession could be handed over to the lessee in November 2015, with the delay of 13 months¹¹ resulting in loss of Rs. 0.49 crore to HSVP for this period. After attaining the possession, the lessee paid only one instalment of

Rs. 4.31 lakh (licence fee Rs. 3.78 lakh + service tax) for the month of November 2015 and thereafter had not paid any amount.

Despite default in paying monthly lease money since December 2015, the Estate Officer, Rewari had not issued notice under Sections 16 (2) and 18 (1) of the Act for revoking the lease agreement, eviction of lessee from the property and for recovery of dues as arrears of land revenue. The Estate Officer, Rewari kept on issuing notices to the lessee for clearing outstanding dues for 40 months up to March 2019 i.e., even after lapse of three years of lease agreement in October 2018. The agreement with the lessee was not renewed after expiry period and terminated only in April 2019. Thus, lessee continued to occupy premises unauthorisedly w.e.f. November 2018 till eviction from the property in October 2019. But till date no amount had been recovered from the lessee. The Estate Officer, Rewari issued (January 2020) a legal notice for recovery of Rs. 2.02 crore but no legal proceedings initiated thereafter. As of March 2021, a total amount of Rs. 2.95 crore was recoverable from the lessee (principal lease amount Rs. 1.97 crore for the period from December 2015 to September 2019 and interest amount Rs. 0.98 crore).

Thus, the HSVP suffered a loss of Rs. 0.49 crore due to delay of more than one year in handing over the banquet hall to the lessee and of Rs. 2.95 crore due to extending undue favour to the lessee by not evicting him from the property even on his failure to pay lease money and by not recovering the lease money for four years.

The matter was referred (April 2021) to the State Government; and subsequent reminders were issued in June and August 2021; their reply was awaited (September 2021).

During exit conference (August 2021), the Department admitted the facts and stated that efforts for recovery as arrears of land revenue was being taken by the department and security deposit amount has been forfeited.

The State Government may consider to fix responsibility on officers of HSVP for extending undue favour by not taking requisite action against the lessee as per provisions of HUDA Act and terms and conditions of the agreement leading to loss of Rs. 2.95 crore to the HSVP as well as taking up recovery as arrears of land revenue.

The department in its written reply stated as under:-

1. A Banquet Hall in sector-4 Rewari was leased by EO, HSVP, Rewari to M/s New Variety Decorator of New Delhi for 3 years @ 3.78 lakh per month rent + tax on 26.06.2014 and possession was offered on 28.08.2014 and agreement was also executed on 02.09.2014 including security of Rs. 13.60 lakh deposited by the firm on 17.07.2015.
2. But the firm start demanding installation of transformers, water connection with meter and underground tank etc. and took the possession on 11.11.2015 after lapse of 1 year.
3. However EO Rewari requested Xen, Division, Rewari and Xen HSVP, Electrical Division, Gurugram to provide essential services on 02.09.2014 and also issued show cause notice to deposit lease rent to the firm on 16.1.2015, 11.08.2016 and 21.12.2016 but the firm could not deposit the rent after 1st Instalment.
4. Thereafter EO, Rewari give opportunity on dated 30.11.2018 & 17.12.2018 to appear before him but the firm did not turned back then cancelled and

withdrawn the LOI on 12.04.2019 & took the possession and sealed banquet hall by constituting committee on 24.10.2019.

5. EO issued a legal notice dated 16.01.2020 and thereafter filed applications U/S-7 of the public premises and Land Revenue Act-1973 before SDO(Civil) exercising the power of Collector Rewari, for recovery of Rs. 3.05 crore upto 31.08.2021 who constituted a committee on 28.04.2022 of Xen HSVP div. Rewari, Xen MC Rewari and Sr. Account Officer, Gurugram for valuation of recovery of Banquet Hall, Sector 4, Rewari.

6. Oral arguments have already been done by the committee for settlement of dispute and written objections have also been invited. Next date of hearing has been fixed for 15/07/2022. Efforts have also been made and the matter has also been taken up by EO, Rewari with the collector for recovering the HSVP dues as arrears of the land revenue without going through the committee process as the amount has already been ascertained by the audit.

7. Further as per recommendation of PAC the then Estate Officers who failed to comply with the terms & conditions of the Agreement, disciplinary action is being taken against them and a circular/instructions is also being issued that before leasing of any property of HSVP the detail of property owned by the contractor/firm is also to be taken in advance for recovery under land revenue.

The Committee has desired that responsibility of the erring officers/officials be fixed within 15 days under intimation of the Committee.

[7] 2.5 Non-recovery of compensation from contractor

The Executive Engineer, HSVP Division No.1, Faridabad made no efforts for recovering Rs. 1.61 crore from a contractor for excess expenditure on completion of work of providing and laying water supply, sewerage and storm water drainage in Sector 61, Faridabad at his risk and cost and for compensation imposed for delay in completion of work.

Chief Administrator, HSVP, Panchkula accorded (August 2014) three administrative approvals for Rs. 8.81 crore for providing water supply (Rs. 3.76 crore), sewerage (Rs. 1.56 crore) and storm water drainage (Rs. 3.49 crore) in Sector 61, Transport Nagar, Faridabad. A consolidated notice for inviting tenders for Rs. 6.90 crore was prepared for executing all the three works comprising of water supply, sewerage and drainage.

HSVP entered into a contract with M/s Piyush Colonizer Ltd. (July 2015) (Contractor A) for execution of work of providing and laying water supply, sewerage and storm water drainage in Sector 61, Faridabad for Rs. 5.52 crore. In terms of contract agreement, the contract was to be completed with a time limit of 12 months i.e. by July 2016. As per clause 2 of the conditions of the contract, the contractor was liable to pay compensation as penalty of an amount not exceeding ten *per cent* of the estimated cost of the work, if he failed to complete the work in time. The Executive Engineer (EE) was also authorised to rescind the contract and get the work executed from another contractor at the risk and cost of the first contractor. Further, security deposit equal to five *per cent* of estimated cost of work was to be obtained from the successful bidder and Haryana PWD Code envisages that it shall be the duty of the EE to obtain independent confirmation about the genuineness of the bank guarantee directly from the issuing bank.

Performance Bank Guarantee (BG) (issued by Vijaya Bank on 09 July 2015 valid up to 30 June 2018) of Rs. 28.00 lakh equivalent to five *per cent* of award amount was obtained from the contractor.

The contractor did not start the work till December 2015 and the EE imposed (07 January 2016) penalty equivalent to five *per cent* of the estimated cost i.e. Rs. 34.50 lakh on the contractor. Thereafter, the contractor started the work but did not complete the work by the scheduled date i.e. July 2016. The EE increased (19 April 2017) the compensation from five to 10 *per cent* of the estimated cost amount i.e. Rs. 69 lakh and advised him to complete the work and show progress within seven days. But even after lapse of 24 months, the work was incomplete. Resultantly, the EE rescinded the contract in July 2017. An amount of Rs. 2.90 crore had been paid to the contractor up to 10th and Running bill by October 2016.

The BG of Rs. 0.28 crore could not be encashed as the bank disowned the BG and intimated (May 2018) that they had not issued the same. It is evident that the EE accepted BG from the contractor without following the provisions of PWD Code. The EE replied (December 2020) that the amount was still recoverable due to allotment of balance work at risk and cost. Correspondence was made with other offices of HSVP as well as other departments, but no response was received there against and amount of bank guarantee was also recoverable. Thereby only strengthens the audit point that the EE had not made efforts for recovery of Rs. 1.61 crore from the contractor and not even filed a first information report (FIR) with the Police for fake BG. Proceedings for blacklisting the contractor had also not been initiated.

The matter was referred (January 2021) to the State Government; and subsequent reminders were issued in March and August 2021; their reply was awaited (August 2021).

The Chief Administrator, HSVP in its reply (June 2021) stated that efforts would be made for recovery from the defaulter and the matter of BG had been taken up with higher authorities of the issuing bank for further necessary action.

During exit conference (August 2021), the Department admitted the facts and stated that this was a matter of breach of contract by the original contractor and the matter regarding BG was under process.

The State Government may consider to fix responsibility on the Executive Engineer concerned for not taking strenuous action against the original contractor for recovery and for accepting fake performance bank guarantee causing loss to the State. The contractor should be blacklisted and restrained from participating in tendering process in Government Departments as well as PSUs.

The department in its written reply stated as under:-

1. XEN-I, Faridabad allotted 3 works i.e. water supply, sewerage and drainage of Rs.5.52 cr. @19.82% below the DNIT cost of Rs. 6.90 cr. in 22/07/2015 to M/s Piyush colonizer for 1 year upto 07/2016 and also obtain B.G of Rs.28.00 lakh from the firm.
2. The firm could not start the work in 07/2015 and Clause-II was imposed for Rs.34.50 lakh @ 5%. in 07/2016, but recovery could not be made.
3. Further the firm start work in 07/2016 but could not complete the same as such Clause-III was imposed for Rs. 69.00 lakh @10% and thereafter contract

was rescinded by XEN-I, Faridabad in 07/2017, however Rs.2.90 crore was paid to the firm upto 10th running bill upto 10/2016.

4. Thereafter DNIT of balance work was prepared at risk and cost of the original contractor and approved by CE-I in 06/2018 for Rs.3.20 cr. with enhanced amount Rs.3.80 cr. by calling tenders and allotted to M/s Garga Associates who completed the work within 6 months time limit and he was paid Rs.3.60 crore upto 5th running bill.

5. Further the Bank Guarantee of Rs. 28.00 lakh which was issued by Vijaya Bank in favour of XEN-I Faridabad against 5% performance security was found correct and has also been encashed on dated 08.09.2021. Thus no FIR was lodged against the contractor as BG was found correct and none of the officer can be held responsible for accepting such BG.

6. It is further intimated that audit has pointed out that Rs.1.61 crore is recoverable whereas as per appendix 2.6(copy attached) supplied by PAG (Audit) only Rs. 91.56 lakh is shown for recovery from the original contractor.

7. Thus after adjusting the BG amount of Rs.28.00 lakh a sum of Rs. 91.56-28.00=63.56 lakh is still recoverable from the original contractor due to allotment of balance work at the risk and cost.

8. However FIR No. 690/2018 Police Station Sector-7, Faridabad was already lodged against Piyush Colonisers Limited (Amit Goel, Puneet Goel and Anil Goel) all are behind the bars in other case of fraud and another FIR no. 504/2018 Central Police Station Sector-12, Faridabad under section 420, 406 and 120B IPC was already lodged against Piyush Colonisers Limited (Amit Goel, Puneet Goel and Anil Goel). Now one of them Sh. Puneet Goel director of Piyush Colonizers is no more. However correspondences have been made to all offices of HSVP Departments and other departments in Haryana State and M/S Piyush Colonisers Limited for recovery of above amount vide this office memo no. 5901-5939 dated 14.06.2018, 2641-93 dated 01.03.2019, 5772-5824 dated 09.10.2020 6972-7025 dated 15.12.2020 and 4814-4866 dated 07.09.2021 for recovery of the amount.

9. Thus utmost efforts for recovery of this amount from the defaulters have been made. Moreover the BG was not found fake as the same has been got en-cashed, therefore the responsibility could be fixed only in case no recovery had been made by XEN-I Faridabad.

Further as per recommendation of PAC the then Executive Engineers who failed to comply with the terms & conditions of the contract agreement, disciplinary action is being taken against them and a circular/instructions is also being issued that before leasing of any property of HSVP the detail of property owned by the contractor/firm is also to be taken in advance for recovery under land revenue.

The Committee has desired that the sincere and pragmatic steps be taken to recover the outstanding amount in invoking penal clauses 2 & 3 under the intimation of the Committee.

LABOUR DEPARTMENT

[8] **2.6 Recoverable amount from employers against declined cheques:**

The Labour Welfare Board suffered a loss of Rs. 1.54 crore as the cheques deposited by 1,057 employers were declined by banks. The amount was neither recovered with penal interest as arrears of land revenue nor was timely action taken to get the defaulters penalised under Negotiable Instruments Act, 1881.

Section 3 (1) of the Punjab Labour Welfare Fund Act, 1965 provides for the constitution of the Labour Welfare Fund for financing the activities to promote welfare of labour in the State of Haryana. For the purpose of administering the fund, the State Government shall establish a Board to be known as 'The Haryana Labour Welfare Board' consisting of twelve members¹² (Section 4). The Board shall appoint a Welfare Commissioner, who shall be the principal executive officer of the Board (Section 14). Rule 3 of the Punjab Labour Welfare Fund Rules, 1966 made under the Section 27 of the Act, *ibid*, provides that every employer shall pay¹³ to the Welfare Commissioner all fines realised from the employees, all unpaid accumulations held by the employer and monthly contribution¹⁴ of employer and employees. The Welfare Commissioner shall deposit all the receipts in Bank Account and shall operate the accounts of the fund. Section 9 A (3) of the Act provides that in case of default in payment, the employer is liable to pay interest at the rate of twelve *per cent* per annum. Section 20 of the Act authorises the Board to recover the sums payable into the Fund as arrears of land revenue. Besides, Section 138 of the Negotiable Instruments Act, 1881 provides for imprisonment for a term which may extend to two years or imposition of fine which may extend to twice the amount of cheque or both where cheque is dishonoured due to insufficiency of funds, provided that the payee makes a demand for the payment from the drawer of the cheque through a written notice within 30 days of receipt of information about dishonour of cheque.

During scrutiny of the records (September 2020) of Haryana Labour Welfare Board, Panchkula, it was noticed that during the period April 2008 and March 2020 cheques of Rs. 1.54 crore received from 1,057 employers as contribution to the Fund had been declined and not credited to the bank account of the Board.

Year-wise detail of declined cheques

Cheques received during	Number of Employers	Amount (Rs. in lakh)
Between April 2008 and March 2015	522	44.25
2015-16	80	10.21
2016-17	102	15.48
2017-18	88	11.14
2018-19	245	65.87
2019-20	20	7.30
Total	1,057	154.25

The main reasons given by the banks for dishonouring cheques were mismatch of signatures, payment stopped by drawer, insufficient funds, name mismatch, account closed etc. The Board did not issue notices to the employers whose cheques were declined by banks. It had instead issued occasional instructions to the Labour Welfare Officers in the field to recover the amount from the employers in their respective area. The recoverable amount due to declined cheques thereby accumulated to Rs. 1.54 crore as of March 2020.

Thus, the Board suffered a loss of Rs. 1.54 crore due to failure to take appropriate steps for recovering the amount from the employers whose cheques were declined by banks.

The State Government in its reply (April 2021) stated that an amount of

Rs. 63.26 lakh had been recovered out of Rs. 1.54 crore and efforts for balance recovery would be made in remaining cases. Disciplinary action against the defaulting officers/official was under process.

The actions initiated on issues being pointed out in audit may be monitored and completed in a reasonable period of time.

The department in its written reply stated as under:-

Sr. No.	Action Taken	Reasons for delay & non achievement of any progress since the submission of the previous progress report
1	<p>In reference to this para, it is very humbly submitted that The Haryana Labour Welfare Board was constituted as per Section 4 of The Punjab Labour Welfare Act, 1965 for the purpose of administering the Fund and for performing such other functions as are assigned to it by or under this Act. As per Section 3 of the Act, The State Government shall constitute a Fund called the Labour Welfare Fund which consists of :</p> <p>a) All fines realized from the employees ;</p> <p>unpaid accumulations transferred to the Fund under section 9;</p> <p>grants and subsidies to the Board made by the State Government ;</p> <p>all voluntary donations ;</p> <p>any fund transferred under sub- section (5) of section 10;</p> <p>any sum borrowed under section 11 ;and</p> <p>any contribution of employers and employees.</p> <p>Rule 3 of the Punjab Labour Welfare Fund Rules, 1966 made under the Section 27 of the ibid, provides that every employer shall pay to the Welfare Commissioner all fines realised from the employees, all unpaid accumulations held by the employer and monthly contribution of employees and himself. The</p>	<p>It is humbly submitted that work of recovery of bounced cheques' amount is being done on war footing from 2017 till now. Progress is slow because of scarce human resources of this office. It may also be noted that since the draft paragraph is framed, an amount of 32.21 lakh had already been recovered. The report of which was already sent vide this office letter no. HLWB/Rev/2021/9399 dated: 10-11-2021 (Annexure-IV).</p> <p>Furthermore, new field offices have now been established in various districts of Haryana vide office order dated 21-12- 2020(Annexure-V) due to which it will be much speedier to initiate the process of recovery with penal interest as arrears of land revenue.</p> <p>As of now all the receipts of the Board are being received through online mode. Therefore, in future, there will be no case of bounced cheques</p>

<p>Welfare Commissioner shall deposit all the receipts in Bank Account and shall operate upon the accounts of the fund. Section 9A(3) of the Act provides that in case of failure in paying to the fund, the employer is liable to pay interest at the rate of twelve per cent per annum and Section 20 of the Act authorises the Board to recover the sums payable into the Fund as arrears of land revenue. During the period from 2008 to 2020, cheques received from 1007 managements amounting to Rs. 154.25 lakh were bounced. It is made clear that the number of employers shown in Draft Para however has been shown 1057 which are actually 1007. It was also confirmed verbally from the office of P.A.G. (Audit), Haryana.</p> <p>It is pertinent to mention here that a notice for deposition of cheque/D.D. against each bounced cheque was issued immediately after the cheque was bounced. Copies of such notices is placed at Annexure-I. Copies of such notices were also endorsed to the Labour Welfare Officer/Labour Inspector (Welfare) of</p> <p>concerned jurisdiction for recovery of bounced amount. Reminders were also issued several times to concerned Labour Welfare Officers/Labour Inspector (Welfare) from time to time. As a result of above efforts an amount of 82.77 lakh (Till Date) has been recovered so far from various establishments, District wise list is placed at (Annexure-II). 306 numbers of establishments out of 1007 establishments are found closed during physical visits of field officers. Amount outstanding against such closed establishments is Rs. 28.63 Lakh (District wise list is placed at (Annexure-II). War footing efforts are being made for recovery of remaining amount of Rs 42.75 from 353 establishments. It is further submitted that there is a limitation of period for filing case u/s 138 of Negotiable Instruments Act, 1881. Most of these Bounced cheques were received in the month of January, February and March of respective years. Processing of such large number of bounced cheques in these particular months for initiating proceeding u/s 138 within limitations is really not possible. The Board with such scarce human resources was also not in a position to handle a plethora of litigation. Moreover, the whereabouts of the closed establishments and their owners are difficult to be traced. Still Board has an option for initiating legal action as arrear of land revenue as defined in section 20 of the Punjab Labour Welfare Fund Act, 1965 in which no limitation of time is fixed. It is further apprised that disciplinary proceedings against the officers/officials found at fault prima facie has also been initiated vide letter no 5326 & 5328 dated 30.04.2021, D.O No 6290 & 6290-A dated 30.06.2021 (Annexure III).</p> <p>It is further submitted that proceeding for taking action against defaulters, if any, will be initiated as per the recommendation given by the AG, Haryana in the draft para</p>	
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The Committee has desired that sincere and pragmatic efforts be made to recover the balance contribution to the fund in a time bound manner and disciplinary proceedings already initiated against the officers/officials be concluded in a time bound manner.

[9] 4.18 Misappropriations, losses, thefts, etc:

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

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to Rs. 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(Rs. in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00

9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00
12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00
13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.14**.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as of June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to Rs. 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (Rs. 104.84 lakh) of losses, departmental action had not been finalised while six cases (Rs. 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of Rs. 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

The department in its written reply stated as under:-

1. Loss of Rs. 15000/- due to theft of LCD in the Office of Medical officer, ESI disp. No. 2 Udyogvihar, Gurugram.

In this regard, it is submitted that a LCD which was installed in the office of Medical officer, ESI disp. No. 2 Udyogvihar, Gurugram in the year 2012-13 was stolen by thieves between 7.00 p.m (31.12.2012) to 7.00 a.m (01.01.2013). There was no chowkidar posted in the dispensary. When the staff arrived in the dispensary at 7.00 a.m, the lock of dispensary was found broken. An FIR no. 0001 dated 02.01.2013 u/s 380, 457 IPC was registered by the Medical Officer in the Police Station, Udyogvihar, Gurugram (copy enclosed).

The Police Station, UdyogVihar, Gurugram has submitted untraceable report on dated 09.03.2013 (copy enclosed) that no clue regarding the stolen material has been found inspite of best efforts made by the police. But the Police assured that if any clue came to the notice, case file will be re-investigated in future.

The Sr. Medical Officer vide their Memo no. 964 dated 26.8.2020 again requested to Police Station, Udyog Vihar, Gurugram to intimate the latest status of theft case so that the Govt. could be conveyed accordingly.

In response, the Police Station, Udyog Vihar, Gurugram has intimated on dated 27.8.2020 that they did not found any clue or evidence regarding this case and they have already submitted the untraceable report on 09.03.2013.

It is worthwhile to mention here that this para has been printed in the report of Comptroller and Auditor General Of India on state finances for the year ended 31.03.2018 & 31.03.2019 for which detailed reply has already been submitted to the Haryana Vidhan Sabha Secretariat vide no. PAC-ESI-Audit-2020/1172 dated 23.10.2020 . In response to the reply of the department, the Accountant General (Audit) Haryana vide their Memo no. 825 dated 18.11.2020 (copy enclosed) advised that if there is no possibility of recovery of amount of Loss/Theft in this case, Government may be requested for write off this non recoverable amount. Accordingly this office has requested to Government vide no. SA/120-ESI-Audit-2021-22/4104 dated 06.10.2021 that the loss amount may kindly be written off.

With reference to our request, the Govt. has intimated vide letter no. 2/13/2021-2 labour/10667 dated 19.10.2021 that the proposal of non recoverable amount/loss may be submitted to write off, after the para settled /dropped by the PAC. PAC in its meeting dated 29.11.2021 has recommended to write off the loss/theft amount in the said Paras. Accordingly this office has requested again to Government vide no. SA/120-ESI-Audit-2022/946 dated 06.05.2022 that the loss amount may kindly be written off as recommended by the PAC.

Keeping in view the facts and circumstances, PAC is humbly requested to drop the para please.

2. Loss of Rs. 13200/- due to theft in ESI Dispensary no. 1 Bahadurgarh:

It is submitted that some useful items of the office i.e. Mouse, Computer, Printer, RO etc. were stolen from the SMO Office ESI Dispensary no. 1, Bahadurgarh on dated 26.11.2015. The SMO has registered an F.I.R No. 0779 on dated 26.11.2015 in the City Police Station Bahadurgarh (Copy enclosed). An untraceable report has been submitted by the Police on dated 13.03.2016 stating that if any clue or evidence, regarding stolen items, came to notice, the case file will be re-investigated.

It is worthwhile to mention here that this para has been printed in the report of Comptroller and Auditor General Of India on state finances for the year ended 31.03.2018 & 31.03.2019 for which detailed reply has already been submitted to the Haryana Vidhan Sabha Secretariat vide no. PAC-ESI-Audit-2020/1172 dated 23.10.2020 and 4659 dated 15.12.2021 respectively. In response to the reply of the department, the Accountant General (Audit) Haryana vide their Memo no. 825 dated 18.11.2020 advised that if there is no possibility of recovery of amount of Loss/Theft in this case, Government may be requested for write off this non recoverable amount. Accordingly this office has requested to Government vide no. SA/120-ESI-Audit-2021-22/4104 dated 06.10.2021 that the loss amount may kindly be written off. With reference to our request, the Govt. has intimated vide letter no. 2/13/2021-2 labour/10667 dated 19.10.2021 that the proposal of non recoverable amount/loss may be submitted to write off, after the para settled /dropped by the PAC. PAC in its meeting dated 29.11.2021 has recommended to write off the loss/theft amount in the said Paras. Accordingly this office has requested again to Government vide no. SA/120-ESI-Audit-2022/946 dated 06.05.2022 that the loss amount may kindly be write off as recommended by the PAC. Keeping in view the facts and circumstances, PAC is humbly requested to drop the para please

The Committee has desired that action be taken to get the amount write off which is not possible to be recovered under intimation of the Committee.

URBAN LOCAL BODIES DEPARTMENT

[10] **2.7 Excess payment to professional services provider**

The Director General, Urban Local Bodies made an excess payment of Rs. 1.15 crore for services by a professional services provider on account of inadmissible service tax/GST, professional fee and by not reducing the remuneration on substitution of personnel.

Request for proposal (RFP) for selection of professional service provider for providing 49 experts/specialists for setting up of Project Management Unit (PMU) at Directorate level and 21 Project Implementation Units (PIUs) at district Headquarters under Swachh Bharat Mission (SBM) (Urban) in Urban Local Bodies Department, Haryana was invited in March 2016. The PMU/PIUs were required to determine demand supply gap for SBM and accordingly undertake various activities as per SBM guidelines.

In response to the tender notice, only one firm namely M/s IPE Global Limited submitted (May 2016) its bid. The bid was re-invited (May 2016) and again M/s IPE Global Limited submitted the bid. After deliberations, it was proposed by the Department to open the financial bid as the work of SBM was suffering due to shortage of staff and the firm was a renowned company and was implementing such projects in other States like Odisha. Thereafter, work was awarded (December 2016) and agreement executed in March 2017. The price bid submitted by the service provider (Firm) reflected the service tax component separately. The agreement executed was a lumpsum contract inclusive of all taxes i.e. service tax amongst others was also a part of agreed price. The price was determined post negotiation. The Director, Urban Local Bodies (DULB) paid Rs. 8.37 crore to the firm between March 2017 and December 2019. This included Rs. 1.15 crore which was identified as being an excess payment as per details in succeeding paragraphs:

i) Excess payment on account of Service Tax/GST

As per notifications (dated 20 June 2012 read with notification dated 28 June 2017) issued by the Ministry of Finance (Department of Revenue) Government of India (GoI), manpower services provided to a local authority were exempt from Service Tax/GST. Audit noticed that payment of Rs. 12.18 lakh was made to the firm which could be identified with Service Tax/GST for the period between March 2017 and December 2017.

The State Government replied (September 2021) that in the financial bid submitted by the professional service provider (PSP), the remuneration was quoted on lumpsum basis, inclusive of all taxes and other statutory liabilities and the firm had deposited the service tax as applicable. As the fee was determined and agreed on the basis of lumpsum rates, the PSP continued to charge their invoices based on the lumpsum amount payable. The reply was not correct as services provided by the firm were exempt from Service Tax/GST. As such payment of Rs. 12.18 lakh (March to December 2017) to the firm by the DULB is inconsistent with the GoI notification despite being included in the lumpsum amount under the agreement. This is attributable to deficiency in price determination by the department while finalising the price with the PSP.

ii) Excess payment on account of professional fee

Up to June 2017, the firm raised monthly invoices for experts/specialists deployed showing separately the professional fee and service tax @ 15 per cent.

With effect from July 2017, GST Act was implemented. The firm raised its invoices for the period between July and December 2017 wherein professional fee plus GST at the rate of 18 *per cent* was claimed. The Department released payment to the firm in February 2018 after deducting three *per cent* of claimed GST on the plea that Service tax rate was agreed upon at the rate of 15 *per cent*. On realising that these services were exempt from GST, the firm started claiming nil GST in its invoices w.e.f. January 2018 and enhanced the professional fee by 15 *per cent*. As such, the bills were raised under the head-professional fees for entire quoted amount which included Service Tax @15 *per cent*.

Audit observed that the DULB failed to act diligently and continued to pay the bills as presented. This resulted in excess payment of Rs. 96.75 lakh for the professional services.

The State Government replied (September 2021) that the risk related to tax implication had to be solely borne by the PSP and there was no subsequent amendment to the contract. Therefore, Directorate continued to pay the bills of the PSP based on the original agreed and allotted rates as the risk and benefit involved in taxation and statutory provisions had to be borne by the PSP alone.

The reply was misleading as the service tax @ 15 *per cent* was separately shown and included in the financial bid as well as negotiated rates quoted by the firm. Undisputedly, services to municipalities were exempted from service tax/GST as such no payment was payable to the firm on account of service tax/GST in any form but the firm enhanced its professional fee by 15 *per cent*. The department should have recognised the mistake in price determination and rectified the contracted price after acknowledging that these services being provided by the PSP were exempt from levy of service tax/GST.

iii) Excess payment due to substitution of key personnel

As per para 2.25 of the RFP, substitution of the Sanitation Expert cum Team Leader was to be permitted in exceptional circumstances, if the leader is not available for unavoidable reasons, subject to equally or better qualified and experienced personnel being provided to the satisfaction of the department. Further, the substitution can be permitted once subject to reduction of remuneration up to two *per cent* of the total remuneration.

It was noticed that in contravention of the contractual clause, the sanitation expert cum team leader was substituted thrice, that too without reduction of remuneration which resulted into excess payment of Rs. 6.15 lakh to the firm. Reasons for substitution, exceptional circumstances, qualification and experience of substituted candidates and approvals of the department for such substitutions were not on record. In the absence of the same, substitutions were irregular and in gross contravention of contractual provisions.

The State Government replied (September 2021) that the replacement of the expert was done under exceptional force majeure situations and with the intention to improve project tasks and after approval of the competent authority. The reply was not sustainable as the remunerations were to be reduced by two *per cent* as stipulated in para 2.25 of the RFP.

Thus, an excess payment of Rs. 1.15 crore was made for the professional services on account of service tax/GST, professional fee and non-reduction of remuneration on substitution.

The Department may consider to fix responsibility of the concerned officials for the lapses and recover the amount paid in excess to the professional service provider.

The department in its written reply stated as under:-

The work for setting up one Project management Unit (PMU) at DULB head office situated at Panchkula and 21 Project management Units at all district headquarters under Swachh Bharat Mission (SBM) was awarded to M/s IPE Global Ltd. In March 2017 after negotiation of rates.

As per the RFP document, the perspective bidders, were required to submit the financial bid on lump sum basis inclusive of all taxes and other statutory liabilities. Accordingly, the bidder quoted the financial bid and after following the due procedure, the ULB department issued the work order on lumpsum all-inclusive basis to M/s IPE Global Ltd, with the condition that any changes in tax slabs or other statutory liabilities will be the sole responsibility of the agency/service provider. Therefore, no excess payment of any kind in this regard was given to the agency/service provider as the contract was on lump sum basis with all taxes and liabilities exclusively the responsibility of the agency/service provider. Based on the RFP documents and the financial bid submitted by the PSP, the remuneration was quoted on lump sum basis inclusive of all taxes and other statutory liabilities. The PSP has been depositing the Service tax during the period when it was applicable. The PSP has charged the ULB only based on the Lumpsum Rates, no extra tax was added, but the invoice showed the Service tax component by gross up method only for the purpose of tax compliance at the end of the PSP with no bearing on the contracted rates. With the implementation of GST from July 2017, there was no definite clarify on applicability of GST on these services. As in the original contract, the fee was determined and agreed on the basis of lump sum rates finalized after the negotiation and accordingly the PSP (M/s IPE Global Ltd.) continued to charge their invoices based on the lump sum amount payable. The risk related to tax implication had to be solely borne by the PSP. There was no subsequent amendment to the contract and that the Directorate continued to pay the bills of the PSP based on the original agreed and allotted rates as the risk and benefit involved in the taxation and statutory provisions had to be borne by the PSP alone. It is a fact that at the time of notification of the GST, the PSP proposed for an increase in the fees for the implied increased effect on taxations. The was denied by the Department on the premise that all tax and liabilities are to be borne by the PSP as the risk and benefit involved lies with them. As the contract being a lump sum contract, there is no provision for decrease or increase in the remuneration in case of a tax change.

Therefore, it is requested to kindly drop the para.

As per RFP submitted by PSP, Dr. Bharat Bhushan Nagar (originally proposed Sanitation Expert-cum-Team Leader in the tender document) was appointed as the First Sanitation Expert-cum-Team Leader from 08-03-2017 to 18-9-2017. During his period of engagement, though he had all the experience and qualifications, Directorate found that the Project need a more competent and locally adoptive person as the Sanitation Expert-cum-Team Leader. The PSP was asked to replace him with a new Expert Accordingly, Mr. Aviral Saxena

was appointed as the New Team Leader w.e.f. 19th Sept. 2017 to 31st Dec 2017. Though his performance was good, unfortunately his parents were critically ill and under such force majeure situation, he had resigned. Mr. Saxena was replaced by Sh. Sunil Gupta as Sanitation Expert-cum-Team Leader from 4th May 2018 to January 2019. Though, Mr. Gupta had the required qualifications, experience and expertise, the Directorate found that the project would require a more dynamic person as Team Leader and asked the agency to replace him with Dr. Sachin Sharma (PhD, M-Tech) w.e.f 1st Feb 2019 who continues to perform as Team Leader. Dr. Sachin Sharma had joined this Project as City Team Leader since February 2018 and the Directorate was satisfied with his exceptional performance as City Team Leader. He had the required qualifications and experience in managing the projects; his selection as Sanitation Expert-cum-Team Leader was also recommended by the field officials. His performance in achieving the Project tasks has been good and that the Project progress under his leadership is excellent. All the replacements of this position were done under exceptional force majeure situations or for the improvement of the Project tasks as determined by the Directorate from time to time and as such the matter was not under the control of the agency. The PSP had provided with the experts with required qualifications and experience. Such decisions were initiated by the Competent authorities of the Directorate with due approvals; hence the reduction was not applied considering the force majeure or exceptional situations on the replacement.

Therefore, it is requested to kindly drop the para.

The work has been assigned to Professional Service Provider as per rules and after taking the approval from the competent authority and no person is responsible for making inadmissible payments. In view of the explained above, Audit Paras may be dropped.

The Committee has recommended that the opinion of Legal Remembrance, Haryana be obtained in the matter and action be taken accordingly under intimation of the Committee.

[11] **4.6 Delay in submission of Utilisation Certificates:**

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates**(Rs. in crore)**

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

(Reference: Paragraph 4.6; Page 85)

Detail of Utilisation Certificates (UCs) due, received and outstanding ason 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development(2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36

10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31

20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

It is submitted that out of total 625 Utilization Certificates of amounting to Rs. 5271.20 Crores, 113 Utilization Certificates of Rs. 1452.62 Crores have been sent to Accountant General (A&E), Haryana upto 05.07.2022 and efforts are being made to send the remaining 512 Utilization Certificates amounting to Rs. 3818.58 Crores to AG(A&E), Haryana please. The year-wise details of pending UCs as per para/sent UCs and pending UCs is detailed below:-

Sr. No.	Year	UCs Outstanding (as per para)		UCs sent to Accountant General Haryana upto 05.07.2022		Pending UCs	
		Items	Amount (In Cr.)	Items	Amount (In Cr.)	Items	Amount (In Cr.)
1.	2012-13	22	337.24	6	146.47	16	190.77
2.	2013-14	18	351.65	2	47.00	16	304.65
3.	2014-15	26	180.20	5	10.50	21	169.70
4.	2015-16	51	391.69	2	6.51	49	385.18
5.	2016-17	130	1076.99	24	138.271	106	938.72
6.	2017-18	286	1286.42	49	42.04	237	1244.38
7.	2018-19	92	1647.01	25	1061.83	67	585.18
Total		625	5271.20	113	1452.62	512	3818.58

The Committee has observed that the utilization certificates are pending since the year 2012-13 involving huge amount and recommended that sincere and pragmatic efforts be made to submit the utilization certificates in a time bound manner under intimation of the Committee.

PUBLIC HEALTH ENGINEERING DEPARTMENT

[12] **2.9 Wasteful expenditure on non-functional water works**

The Executive Engineer, Public Health Engineering Division No. 2 Hisar incurred wasteful expenditure of Rs. 1.01 crore on the augmentation/renovation of the water works, village Khairi (Hisar) without ascertaining field conditions as a result the water works remained submerged in the waste water of village pond.

Para 10.1.3 of the Haryana PWD Code (Code) provides that while preparing the estimate of any project, the site shall be inspected to ascertain field conditions (specifically for water supply schemes). It should be ensured (Para 10.12.2 (g) of the Code) that the storage and sedimentation (S&S) tank was not in interference with sub soil water level. Further, Para 6.5.1 of the Code provides that the Executive Engineer is responsible for the execution and management of all works within his Division. He is responsible for administration of contracts, quality of works and their timely completion within a reasonable period.

During scrutiny of records (March 2018) in the office of Executive Engineer, Public Health Engineering (PHE) Division-2, Hisar (EE) and subsequent information obtained during March 2021, it was found that the EE proposed an estimate¹⁹ for augmentation/renovation of water works, Khairi for Rs. 0.91 crore. The objective was to increase the drinking water supply from 52 litre per capita per day (lpcd) to 70 lpcd to the villagers. The estimate was administratively approved by Water Supply and Sewerage Board (WSSB) in April 2013. The detailed notice for inviting tenders (DNIT) was approved for Rs. 0.80 crore by the Engineer-in-Chief, PHE Department in December 2013. The work was allotted to a contractor in February 2014 for an agreement amount of Rs. 1.02 crore with a time limit of nine months (i.e., up to December 2014) which was extended upto August 2015.

During a visit in November 2014, the Chief Engineer (Rural) PHED observed that the water works, Khairi adjoined the village pond and all the structures of water works were submerged in the waste water of village pond. He proposed to revise the estimate by providing for construction of Reinforced Cement Concrete Storage and Sedimentation (RCC S&S) tank instead of brick lined Storage and Sedimentation (S&S) tank, draining out the waste water from water works structures and construction of earthen bundh for protecting the water works from pond water. Accordingly, the revised estimate for Rs. 1.23 crore was administratively approved by the WSSB in March 2015. The contractor had executed work²⁰ amounting to Rs. 1.01 crore, paid in June 2015 vide 3rd running bill.

However, during inspection in August 2018 by PHED officials, it was found that the waste water from pond had entered the water works and the structures were still submerged in waste water. To address this problem, the estimate was revised again with a provision for retaining wall for making the newly constructed S&S tank functional (January 2019). This was yet to be approved by the competent authority (March 2021). During physical verification (March 2021) of site, alongwith PHED officials, it was found that the entire water works were submerged in waste water of the village pond as depicted from the photographs below:



Storage and Sedimentation tank filled up with waste water of pond (16 March 2021)

Thus, due to failure on the part of the EE, in ascertaining the site conditions properly before preparing the estimate and incurring expenditure, an amount of Rs. 1.01 crore on the augmentation and repairing of water works was rendered wasteful.

The Government in its reply (August 2021) stated that ground water is mixing with the water in the structure made. The ground water is brackish and not potable for drinking purpose. Efforts were made to construct new structures but could not succeed due to high spring level and inflow of water.

The State Government may consider to fix responsibility on officers/officials of PHED at fault for incurring wasteful expenditure on non-functional water works.

The department in its written reply stated as under:-

Previously, drinking water supply to village Khairi was provided in the year 2000 against an approved estimate costing Rs. 68.85 lakh. Subsequently, on account of site specific problems, the estimate was revised to Rs. 93.74 lakh.

With the passage of time, on account of population increase and attrition of the water supply system in village Khairi, the water allowance reduced from 70 lpcd to 52 lpcd. In order to restore the water supply to 70 lpcd, as per norms, since district Hisar was under the realm of the Desert Development Programme, an estimate for augmentation was administratively approved in 2013 for Rs. 90.55 lakh. The estimate included the following provisions:

1. Provision for relaying jointing of RCC pipe channel
2. Construction of S/S tank of size 200'x327'x6'
3. Construction of 1 No. RCC filter bed 30'x19'
4. Provision for repair of clear water tank 2 Nos
5. Provision for repair and renovation of pump chamber

6. Provision for repair of staff quarter
7. Construction and repair of RCC B/Wall
8. Provision for earth filling required at site
9. Replacement of pumping machinery

The work against the estimate was allotted but could not commence as the water works is submerged and moreover, it is situated adjoining the village pond. Subsequently, discussions with the senior officer of the Department led to the deletion of 1 No. Filter bed and instead, it was proposed to repair the existing 4 filter beds. Owing to this change a revised estimate was approved for Rs. 122.95 lakh in 2015. The provision in the revised estimate included the following components:

1. Construction of RCC S/S tank instead of double bridge linking.
2. Drain out standing water from water works.
3. Construction of earth band to prevent the waste water in to Water Works.

Further the 2nd Revised Estimates was prepared to cover the below increased scope of works:

1. The cost of S/S tank has been increased due to PCC work in bed.
2. The 27% tender rate due to increase of cost.
3. Construction of earth band at water works and drain out the standing water from water works due to increased of cost.
4. Extra provision for suction scour well for raw water.

The existing scour well was not suitable and accordingly, the provision of suction cum scour well was necessitated, keeping in view the depth of the new S/S tank of depth. The new depth S/S tank was kept at a depth of 12 feet whereas the existing S/S tank was constructed to a depth of 8 feet. This became an imperative to maintain the hydraulic line 5. The augmentation estimate had a provision for the construction of retaining wall at water works Khairi East and North side near newly constructed S/S tank. This provision was paramount to avoid the entry of waste water from the village pond into the S/S tank, in case of rising water levels. The water works for augmentation of the scheme was executed by the contractor but the level of waste water in the adjoining village pond rose unexpectedly, resulting in submergence of the S/S tank.

In view of this precarious situation, the Superintending Engineer took up the matter with the Deputy Commissioner, Hisar vide his office letter No. 4707 dated 09.05.2014 and copy to Head Office vide this office letter No. 4708 dated 09.05.2014, Sarpanch Village Panchayati Khairi Tehsil Barwala District Hisar vide his office letter No. 7208 dated 20.06.2014 & copy to Head Office vide office letter No. 7210 dated 20.06.2014 & Block Development and Panchayat Officer, Uklana Mandi letter No. 2820 dated 11.03.2016, No. 6086 dated

02.06.2016, No. 11005 dated 30.08.2016, No. 12564 dated 04.10.2016, No. 15033 dated 06.03.2018 and No. 9142 dated 03.07.2018 for construction of earthen band / retaining wall along with boundary wall.

BDPO vide his letter No. 4017-18 dated 27.11.2017 informed SE PHC Hisar that the work of construction of earthen band / retaining around the boundary wall had been approved and funds would be made available under MPLAD.

The construction of the earthen band has not been taken in hand despite protracted correspondence and resultantly, the new S/S tank is not in use. The tank is partly filled with waste water from the village pond.

At the time of taking up the augmentation work in hand, the water level of village pond and water pressure was very less. However, with sudden increase in level of the water in the pond, the new S/S tank could not bear the side pressure and resultantly, water entered the tank as the side slope gave way. The project was conceived with the intended purpose of improving the water supply in the village to 70 lpcd and the scheme, per SE was technically sound to deliver positive outcomes. Nevertheless, it would be appreciated that imponderables cannot be visualized and this is a blatant instance when the ground situation has undergone a rapid change, leading to this predicament.

However, the storage tank can only be revived and put to meaningful use after the construction of earthen bandh by the District Administration. Continuous efforts are being made with the District Administration for release of funds through MPLAD. This is fait accompli but damage control measures shall be taken at the earliest possible so that the retaining wall / bandh is constructed to obviate the flow of waste water from the village pond into the S/S tank.

The rejuvenation of the S/S tank would provide the much needed respite and prevent the expenditure of Rs. 105.24 lakh being rendered in fructuous.

Thus, in view of the good intentions to provide augmented drinking water in village Khairi, the efforts were thwarted on account of transition in the water level of the pond. Nonetheless, the Department shall strive to revive the functionality of the S/S tank with the close coordination of the District Administration.

Against this background, it is requested that the para may be dropped and the Department may be allowed a period of one year to ensure construction of the earthen bandh/retaining wall for safeguarding the existing structures constructed at water works.

The Committee has observed that the project has become abandoned with wastage in crores of rupees which is direct loss to the State exchequer. The Committee has, therefore, recommended that the matter be referred to the Vigilance for thorough inquiry under intimation of the Committee.

[13] 4.18 Misappropriations, losses, thefts etc.:

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

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to Rs. 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(Rs. in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00
9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00
12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00

13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.14**.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.
(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as of June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to Rs. 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (Rs. 104.84 lakh) of losses, departmental action had not been finalised while six cases (Rs. 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of Rs. 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

The department in its written reply stated as under:-

Sr. No	Name of Division	Period	Amount (lac)	Briefing	Action reply
1.	PHED No. 2 Sirsa	2018-2019	0.35	Theft of Engine Pump Set and pipe	The Superintending Engineer, Public Health Engineering Circle Sirsa vide his office letter memo No. 1728 dated 25.02.2022 has intimated that there is one case of theft for rupees 0.35 lakh of engine pump set and pipe for

					<p>cleaning of sewer disposal at Rania Town. FIR for the same was also lodged in Rania Police Station. The Police Station Rania has issued untraceable report on dated 06.10.2018 .</p> <p>In view of the position explained above, it is requested to accord necessary sanction under Rule 19.15 PFR Vol-1 to Write Off the loss amounting to Rs. 0.35 lac, so that matter is regularized and status can be informed to Public Accounts Committee accordingly.</p> <p>The case was submitted to Government for Write Off the loss amounting to Rs. 0.35 lac vide this office Memo No. 20008/ B&A/PHE/AC-1 dated 07.03.2022.</p>
2.	EE Narwana	2019-2020	0.30	Theft of reserve store.	<p>It is submitted that regarding theft of material from the Reserve Stock, Narwana costing Rs. 30,000/- a complaint was filed by the SDE, PHESD-2, Narwana to SHO, City Police Station, Narwana vide his office memo No. 10 dated 04.01.2018 under intimation to this office . Accordingly, the D .S.P, Narwana for lodging FIR against the theft under intimation to this office vide his office Memo No. 3277 dated 16.04.2018. But as on today no action taken report has been received in this office so far. Therefore, an official was deputed to collect the report regarding above from the City Police Station, Narwana, but it has been informed by the Police Department that the matter is pending in the Court whose report is yet not delivered. In view of above, Since efforts are being made to find out the robber.</p>

The Committee has desired that the matter be taken up with the Finance Department for writing off the same under intimation of the Committee.

SCHOOL EDUCATION DEPARTMENT

[14] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

(Reference: Paragraph 4.6; Page 85)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24

	Development(2217)	2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02

		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

This para relates to the Secondary Education Department for delay in submission of the utilization certificates under the major head-2202. It is submitted that all the UC's for grant in aid released upto 31st March, 2020

pertaining to the Secondary Education Department have been incorporated in the books of the Principal Accountant General (A&E) Haryana. PAG Haryana has issued letters in this regard vide their **CST-1/22-23/235 dated 20.06.2022 (copy enclosed as Annexure-‘A’)**.

The Committee has desired that the pending utilisation certificates be submitted at the earliest possible and reconcile in the office of Principal Accountant General, Haryana under intimation of the Committee.

[15] 4.18 Misappropriations, losses, thefts etc.:

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

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to Rs. 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(Rs. in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70

8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00
9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00
12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00
13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.14**.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as of June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to Rs. 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (Rs. 104.84 lakh) of losses, departmental action had not been finalised while six cases (Rs. 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of Rs. 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

The department in its written reply stated as under:-

In this regard it is submitted that total 23 cases of misappropriations, loses and defalcations pertaining to Education Department, involving an amount of Rs. 43.02 lakhs, were pointed out in CAG report on State Finance for the year ended 31st March, 2020 but on basis of latest report obtained from the PAG Haryana there are total 24 cases pending in their books, at present. Out of these 24 cases 3 cases has been closed in the PAG books after having being dropped by the Public Accounts Committee and 9 cases are related to other departments (Elementary Education, Higher Education and SSA). Detail of total 24 cases alongwith latest position of 12 number of pending cases is placed as **Annexure 'A-I'**.

The Committee has desired that sincere and pragmatic steps be taken to settle all pending cases at the earliest under the intimation of the Committee.

SOCIAL JUSTICE & EMPOWERMENT DEPARTMENT

[16] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45

		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14

18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00

27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

The Utilisation Certificates of Grants as detailed below have already been sent to Accountant General, Haryana vide letter no. Spl-I dated 25.07.2022 for further necessary action.

Sr. No.	Voucher No.	Dated	Amount	Branch
1.	46	15.11.2079	4320770	DW
2.	95	29.07.2020	7037675	DW
3.	13	07.10.2020	166800	DW
4.	16	07.10.2020	823080	DW
5.	10	07.10.2020	109200	DW
6.	11	07.10.2020	426444	DW
7.	15	07.10.2020	614983	DW
8.	14	07.10.2020	243600	DW
9.	12	07.10.2020	462000	DW
10.	21	08.10.2020	1500000	DW

The Utilisation Certificates in respect of remaining Grants are being compiled in the department, the same may be furnished at the earliest possible.

The Committee has desired that the outstanding Utilization certificates (UCs) be obtained and submitted at the earliest and the same be got reconcile with the office of Principal Accountant General (A&E), Haryana under intimation of the Committee.

[17] 4.18 Misappropriations, losses, thefts etc.:

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

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to Rs. 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(Rs. in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00
9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00
12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00
13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.14**.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.**(Rs. in lakh)**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as of June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to Rs. 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (Rs. 104.84 lakh) of losses, departmental action had not been finalised while six cases (Rs. 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of Rs. 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

The department in its written reply stated as under:-

(a) It is informed that an amount of Rs. 2.70/- lac (of Pension) was stolen from Municipal Council, Rewari. The pointwise information sought by audit is given as under:-

1. Amount of Old age/Widow pension was withdrawn by MC Rewari as per requirement.
2. All safety measures were adopted for the withdrawal of amount.
3. A theft took place during night and the Chowkidar was on duty in the O/o Municipal Corporation Rewari. Office has chargesheeted the official U/R-7. After inquiry, the official Sh. Ram Ratan, Clerk, Municipal Corporation Rewari was awarded punishment of "warning to be careful in future" vide orders no. 2058-59 dated 29.08.2017 by DC, Rewari.
4. Information of theft was given in Police Post Bhadwas Gate on 06.10.2013 (FIR No. 399, copy attached).

5. After registering FIR No. 399 dated 06.10.2013, the offenders were caught by police. Hon'ble Court acquitted them vide orders dated 10.08.2017 by giving benefit of doubt (copy of court order attached).

6. The matter was brought into the notice of Head office vide letter no. 1836 dated 11.10.2013 by sending copy of FIR.

7. Regarding Writeoff of the amount of Rs. 2.70 lac District Social Welfare Officer, Rewari wrote to Higher authorities vide letter no. 8381 dated 13.11.2018. The process of Writeoff is going on.

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

The Committee has desired that sincere and pragmatic steps be taken to settle all pending cases and reconcile in the office of Principal Accountant General, Haryana at the earliest under the intimation of the Committee.

IRRIGATION AND WATER RESOURCES DEPARTMENT

[18] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

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(Rs. in crore)

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2012-13	61	425.27
2013-14	87	720.32
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2018-19	633	4,561.31
Total	2,004	10,597.58

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During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

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Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

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			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
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4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
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		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04

8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78

19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

In this regard, it is submitted that the Utilization Certificates for the year 2018-19 of CADA under Head-2705 were submitted to the Accountant General Haryana (A&E) by the Chief Account officer/CADA, Haryana, Panchkula vide No. CADA/CAO/8/73/2020 dated 16.10.2020 (**Annexure-1**) and Accountant General Haryana (A&E) had already issued a letter vide No.CST-11/20-21/3.24/459, dated 17.11.2020(**Annexure-2**) that **No Utilization Certificate for the year 2018-19 of CADA under Head 2705 are pending**. Accordingly, the said reply was discussed during PAC meeting which was held on 08.02.2022 regarding C&AG Para 3.2 for the year 2018-19 and the said Para was dropped by the PAC. A copy of proceeding of PAC meeting dated 08.02.2022 issued by the Secretary, Haryana, Vidhan Sabha, Secretariat, Chandigarh vide No. HVS/PAC/53/2021/3812 dated 11.03.2022 is available at (**Annex-3**).

So far as, Utilization Certificates for the year 2019-20 are concerned, OSD /CADA, Hry Panchkula has reported vide letter memo No. CADA/CAO/8/2022/4108 dated 24.06.2022 (**Annex-4**) that the detail of submission Utilization Certificates for the financial year 2019-20 related CADA under Head -2705 have already been sent to Additional Chief Secretary to Govt. Hry, Finance Deptt. (FIC W Branch) vide No. CADA/CAO/ 8/2019/49 dated 08.01.2020, No. CADA/CAO/8/2019/4651 dated 19.09.2019, No. CADA/CAO/8/2019/46-50 dated 19.09.2019, No. CADA/CAO/8/2019/49 dated 08.01.2020, No. CADA/ CAO/8/ 2019/ 1004 dated 26.02.2020, No. CADA/ CAO/ / 2019 /1179 dated 05.03.2020 and No. CADA/CAO/8/2019/4107 dated 24.06.2022 (**Annex-5-10**) same had been cleared by the Accountant General (A&E) Haryana vide No. CST-1/21-22/278 dated 29.07.2021 (**Annex-11**).

It is also submitted that Officer on-Special Duty, CADA, Hry, Panchkula has discussed this matter in the office of AG (A&E) Haryana, Chandigarh that under Major Head 2705- Command Area Development three offices received Grant-in-Aid:-

1. Command Area Authority
2. Shivalik Board
3. Mewat-Development Board at Nuh.

The Utilization Certificates for rest of the amounts shown pending for the year 2018-19 & 2019-20 might be of either Shivalik Board or Mewat Development Board at Nuh. This matter has already been discussed with AG office and agreed with his discussion.

The Committee has desired that the pending utilisation certificates be submitted at the earliest possible and reconcile in the office of Principal Accountant General, Haryana under intimation of the Committee.

[19] 4.18 Misappropriations, losses, thefts etc.:

Rule 2.33 of the Punjab Financial Rules, as applicable to Haryana, stipulates that every Government employee would be held personally responsible for any loss sustained by Government through fraud or negligence on his part or any loss arising from fraud or

negligence on the part of any other Government employee to the extent that he contributed to the loss by his own action or negligence. Further, as per rule 2.34 *ibid*, the cases of defalcations and losses are required to be reported to the PAG (A&E).

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to Rs. 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(Rs. in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00
9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00
12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00
13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.14**.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as of June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to Rs. 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (Rs. 104.84 lakh) of losses, departmental action had not been finalised while six cases (Rs. 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of Rs. 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

The department in its written reply stated as under:-

In this context, it is submitted that as per Table 4.13 out of 64 No. pending cases of misappropriation, losses, theft & defalcation etc involving Government money amounting to Rs 1.34 Crore (Rs. 134.06 lacs) on which final action was pending as on June 2020 at the level of various Departments and so far as Irrigation Department, Haryana (**Sr. No.14**) is concerned, there are 21 No. cases of amounting to Rs. 2.27 lacs (18 No. theft cases amounting to Rs. 2.05 lacs and 03 No. loss cases amounting to Rs. 0.22 lacs) were pending.

Out of 21 No cases, **08** No. cases (6 theft Rs.1.00 lacs + 2 loss Rs.0.22lacs) amounting to Rs. 1.22 lacs have already been recommended by the AG(Audit) Hry, Chandigarh for settlement by PAC after verified the same vide No. ES-II WM/Loss & Theft/2018-19/672 dated 01.11.2019 (**Annex-1**), No. AMG-III/WM/2020-21/579 dated 02.02.2021(**Annex-2**) and No. AMG-III/WM/Loss & theft/2021-22/77 dated 24.05.2021. the detail is available (**Annexure -3**).

Status of remaining 13 No. pending cases related to Irrigation & W.R. Deptt. Hry, Panchkula is available at **Annexure A & B.**

Out of 13 No. cases, 12 No. theft cases Rs.1.045 lacs and 01 No. case of Loss of 0.00 value are pending and out of these cases, 5 No. theft cases value of Rs.1.045 lacs are concerned, necessary documents of 02 No. cases amounting to Rs0.195 lacs (Rs. 0.005+0.19 lacs) **Annex-4-6** have already been submitted to PAG(Audit) Hry, Chandigarh for reconciliation and 03 No. theft cases an amount to Rs. 0.85 lacs (Rs. 0.19+0.61+0.05 lacs) the matter is still under consideration with Govt. as well as concerned SEs for written of the said amount at the earliest so that related documents can be verified from the PAG (Audit), Hry. Chd. It is also submitted that so far as 07 No. theft items wherein zero amount value fixed during inspection of AG (Audit) team. These items are for the period of 1981-82, 1985-86, 1993-94, 1996-97 & 1999-2000 very old and therefore, their relevant documents/ related Division's reply as per PAG (Audit), Hry. Chd. dated 4.9.2018 (**Annexure-7**) are still awaited from the concerned.

So far 1 No. case of Loss of zero value is concerned, a copy of reconstructed Page No.31-34 of measurement MB book No.103/3387 duly attested by XEN, LCU, IWRD, Hry.PKL was submitted to PAG (Audit) Hry, Chandigarh vide this office letter No. 782/2PAC/393/2019 dated 20.06.2022 for reconciliation. A copy of documents available at **Annex- 8-10**

The Deputy Accountant General (Audit) Hry, Chandigarh vide letter No. 981-1012/2PAC/393/2019 dated 22.07.2022 **Annex-11** has been further requested for reconciliation /settlement of 2 theft+1 loss items with copy to all CEs and SEs w.r.t. letter on dated 07.06.2022 for submitting .reply/key documents related to 10 No. items at the earliest so that after receipt the same can be reconciled from AG (Audit) Hry, Chandigarh.

The Committee has desired that the pending utilisation certificates be submitted at the earliest possible and reconcile in the office of Principal Accountant General, Haryana under intimation of the Committee.

FOREST & WILDLIFE DEPARTMENT

[20] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04

8.	Urban Development(2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare(2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78

19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

1. At Serial No. 15 of Appendix 4.6 it is stated that 3 utilization certificates of total amount 10.71 crores Forestry and Wildlife (2406) were pending during the year 2017-18. The allocation during the period was Rs. 10.70 Crore and expenditure was of Rs. 3.85 Crore.
2. The utilization certificates for the expenditure of Rs. 3.85 Crore were sent vide PCCF letter File No. 3/2020-21/SFDA/8 dated 20.05.2020 (Annexure-1). The said letter and corresponding utilization certificates on prescribed proforma for the periods 01.04.2017 to 31.03.2018, 01.04.2018 to 31.03.2019 and 01.04.2019 to 31.03.2020 of amount Rs 363.11 lakh; Rs. 8.35 lakh and Rs.13.59 lakh respectively are placed as annexure 2,3 and 4 respectively.
3. The utilization certificates has been sent to AG Haryana, vide letter no. 14 dated: 28-07-2022 (annexure-5).
4. Unspent Balance of Rs. 782.90 lakh refund to Government of India at early date.

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilisation certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

COOPERATION DEPARTMENT

[21] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1.**

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99

		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75

		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies(3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

Utilization Certificates have already been sent to Accountant General. Reply is awaited Accountant General.

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilisation certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

RURAL DEVELOPMENT DEPARTMENT

[22] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04

8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08

	Programmes (2515)	2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

Rural Development Department, Haryana has to Major Heads namely 2501-SPRD and 2505-RE for release of State share. All the utilization certificates upto 2016-17 under Major Head 2501-SPRD and 2505-RE has already been submitted to the Principal Accountant General, Haryana. The outstanding utilization certificate for the year 2016-17 in respect of Major Head 2515 is only Rs. 77.51 lacs. Rs. 77.51 lacs and interest on 16.56 lacs total amount Rs. 94.07 lacs has been already **returned in favour of “Pay & Accounts Officer, Ministry of Social Justice and Empowerment” Department of Social Justice and Empowerment, Shastri Bhawan, New Delhi vide DD No. 530459 Dated 14.10.2020.** The PAC meeting held on dated 15.09.2021, the para of outstanding utilization certificate for the year 2016-17 pertaining to the Rural Development Department has been dropped. The utilization certificate under Major Head 2501-SPRD for the year 2017-18 & 2018-19 has already been sent to the Principal Accountant General, Haryana. The outstanding utilization certificate under Major Head 2505-RE, an amount of Rs. 6157.83 lacs and Major Head 2515-SPRD, an amount of Rs.10754.64 lacs for the year 2017-18 & 2018-19. Efforts are being done to receive pending UCs from concerned DRDA. The pending UCs will be sent to the Principal Accountant General, Haryana as and when received from concerned DRDA.

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilisation certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

SCIENCE & TECHNOLOGY DEPARTMENT

[23] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development(2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65

		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00

		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation (3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

Detail of Utilization Certificate (UCs) due received and outstanding as on 31st August, 2020

Sr. No.	Name of the head	Year	Total grant paid		UCs due		UCs Received		UCs outstanding	
			Items	Amount	Items	Amt	Items	Amt	Items	Amt
24	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29

As per the PAG letter dated 13.09.2021 **(Page No. 1, Annexure-I)**, all the Utilization Certificates upto 2017-18 has already been forwarded to PAG Haryana and those have been accepted by said office.

Besides, utilization certificates for the financial year 2018-19 have also already been forwarded to PAG vide this office letters No. 1538, 910, 711, 894, 1034, 1517, 298, 2332 and 1021 dated 18.11.2021, 12.06.2020, 19.05.2020, 14.07.2021, 30.06.2020, 07.08.2019, 13.02.2019, 19.12.2019 and 14.06.2019 respectively **(Page No. 2 to 54, Annexure-II)**. Therefore no para is pending up March, 2019.

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilisation certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

ENVIRONMENT & CLIMATE CHANGE DEPARTMENT

[24] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education (2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04

8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural	2009-10	68	366.26	1	10.85	0	0.00	1	10.85

	Development Programmes (2515)	2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies(3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

The Position of submission of outstanding Amount/Utilization Certificate (UCs) is as under :

FY 2014-15

Para No.	Total Gran paid (in lakhs)	Outstanding submitted to AG, Haryana amounting to Rs. (in lakhs)	Copy of the letter attached
4.6	217	10	UC of Rs. 10 lakhs submitted to PAC, Haryana including Rs. 3.50 lakhs deposited vide GRN No. 005964 dated 5.11.2019.

PA 2016-17

Para No.	Total Gran paid (in lakhs)	Outstanding submitted to AG, Haryana amounting to Rs. (in lakhs)	Copy of the letter attached
4.6	162	30	UC of Rs. 30 lakhs has been submitted to PAC, Haryana letter No. DE&CCH/UC/2019/6201 dated 27.10.2020.

PA 2018-19

Para No.	Total Grant paid (in lakhs)	Outstanding submitted to AG, Haryana amounting to Rs. (in lakhs)	Utilization Certificate submitted (in lakhs)	Pending Utilization Certificated (UCs) (in laksh)	Copy of the letter attached
4.6	137	35	4.20	30.80	Outstanding UC to Rs. 4.20 lakhs has been received from PAG, Haryana vide their letter No. CST-2/UC/2022-23/342 dated 6.7.2022.

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilisation certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

OTHER ADMINISTRATIVE SERVICES

[25] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04
8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20

		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78
19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75

		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies (3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

No written reply received from the department.

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest possible under intimation of the Committee.

DEVELOPMENT AND PANCHAYATS DEPARTMENT

[26] 4.18 Misappropriations, losses, thefts etc.:

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

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to Rs. 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(Rs. in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00
9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00

12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00
13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.14**.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as of June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to Rs. 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (Rs. 104.84 lakh) of losses, departmental action had not been finalised while six cases (Rs. 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of Rs. 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

The department in its written reply stated as under:-

This department has sought the information from District Development & Panchayat Officer, Rohtak and Block Development & Panchayat Officer, Rohtak vide letter no. GA-2018/30571-72 dated 15.05.2020, whether they registered F.I.R to Police Department regarding robbery of Rs. 6.50 lakh occurred from Cattle Fair employees on dated 03.10.1997 and what was the action taken by Police Department and what action was taken to recover the financial loss?

In this regard, it is intimated that Block Development & Panchayat Officer, Rohtak has submitted his report vide letter dated, 31.05.2018 vide which it is stated that he has registered an F.I.R. 539 dated 04.10.1997 in Bahadurgarh Police Station and Police Department has closed that case with statement that robbers are untraceable, At that time Sh. B.R. Sood was cattle Fair Officer, in this case a warning issued to him and case has been filed. This is submitted for your information and necessary action.

Government Recommendation

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

Action Taken by Department

The Director General, Development & Panchayat, Haryana vide his letter no ATIR-2021/94543-904 dated 08.09.2021 (Annexure-A) has directed to all the field offices to dispose of all outstanding issues related to misappropriation, losses, defalcations etc. in a time bound manner and take-up the matter with Accountant General, (A&E) Haryana under intimation with the Committee of Haryana Vidhan Sabha.

Now a latest report has sought from Block Development & Panchayats Officer, Bahadurgarh in this regard. BDPO, Bahadurgarh submitted his report vide letter dt. 25.07.2022 (Annexure-B) that police department has closed the case with a statement that the robbers are untraceable. Latest report of Police Station Bahadurgarh attached herewith.

Now the case put up to the Finance Department for write off vide CFMS No. 17730 dated. 25.07.2022.

The Committee has desired that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same in the office of Principal Accountant General, Haryana at the earliest under the intimation of the Committee.

SKILL DEVELOPMENT AND INDUSTRIES TRAINING DEPARTMENT

[27] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4**.

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04

8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78

19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies(3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

(Rs. in Cr.)

Sr. No. & Category	Year & Para no. of the CAG Audit Report year & Para No. of PAC Report (if applicable)	Gist of Audit Para	Para No.	Funds Allotted	Amount of UC(s) submitted to A.G, Haryana	Amount of pending UC(s) yet to be submitted to A.G. Haryana	Remarks
1.	31 st March 2020 Para no. 4.6	Delay in submission of Utilization Certificates	4.6	To Army ITI, Ambala Cantt. = 0.25	0.25	0.00	Now, UC of Rs. 0.71 Cr. only is pending out of Rs. 21.57 Cr. provided to HSDM in FY 2017-18 for CSS (100%)-PMKVY. In this regard, HSDM has apprised that the balance funds will be utilized by them during current FY 2022-23 and UC of the same will be submitted accordingly. (copy enclosed)
				To Shri Vishwakarma Skill University, Palwal = 1.25	1.25	0.00	
				To HSDM for CSS (100%)-Pradhan Mantri Kaushal Vikas Yojna (PMKVY) = 21.57	20.86	0.71	
			Total	23.07	22.36	0.71	

Note:- It is pertinent to mention here that A.G. Haryana vide letter dated 05.01.2022 (placed below) has confirmed the receipt of UC(s) of Rs. 22.01 Cr. and pending UC of Rs. 105.80 lac. After issuance of said confirmation by A.G Haryana, HSDM has submitted another UC in May 2022. So, now UC of Rs. 0.71 Cr. is pending only.

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest under intimation of the Committee.

TECHNICAL EDUCATION DEPARTMENT

[28] 4.6 Delay in submission of Utilisation Certificates:

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State) prescribes that where grants are sanctioned and cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Principal Accountant General (Accounts and Entitlements) [PAG (A&E)] is given in **Table 4.3 and Table 4.4.**

Table 4.3: Status of outstanding Utilisation Certificates

(Rs. in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58

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

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

Year of disbursing grants	UCs Awaited as on 31 August 2020	
	Number	Amount (Rs. in crore)
2009-10	1	10.85
2010-11	8	40.08
2011-12	41	137.00
2012-13	61	425.27
2013-14	87	720.32
2014-15	96	373.91
2015-16	225	574.56
2016-17	341	1,570.17
2017-18	511	2,184.11
2018-19	633	4,561.31
Total	2,004	10,597.58

Out of total 2,004 outstanding UCs, 1,371 UCs for grants of Rs. 6,036.27 crore pertain to the period 2009-10 to 2017-18. Out of total amount of Rs. 10,598 crore for which UCs were outstanding, 83 *per cent* pertain to two departments (50 *per cent* Urban Development Department: Rs. 5,271.20 crore and 33 *per cent* Rural Development Department: Rs. 3,495.22 crore as depicted in **Appendix 4.1**.

The State Government provided GIA for general purposes as well as for creation of capital assets. 419 outstanding UCs for grants of Rs. 2,684.38 crore were relating to creation of capital assets. Since non-submission of UCs is fraught with the risk of misappropriation, it is imperative that the State Government should monitor this aspect closely and hold the concerned persons accountable for submission of UCs in a timely manner.

During the exit conference held in June 2021, the Additional Chief Secretary, Finance and Planning Department, stated that State Government would be devising an online system to receive the utilisation certificates electronically.

Appendix 4.1

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 August 2020

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1.	Police (2055)	2017-18	3	71.22	2	53.07	0	0.00	2	53.07
		2018-19	3	128.05	3	128.05	0	0.00	3	128.05
2.	General Education(2202)	2014-15	739	1,382.54	8	1.02	0	0.00	8	1.02
		2015-16	1,063	1,542.62	33	77.23	8	72.41	25	4.82
		2016-17	1,332	1,618.88	26	48.29	5	45.55	21	2.74
		2017-18	1,385	1,656.36	22	77.19	18	46.09	4	31.10
		2018-19	866	1,560.24	866	1,560.24	854	1,336.65	12	223.59
3.	Technical Education (2203)	2016-17	102	227.06	3	16.50	0	0.00	3	16.50
		2017-18	90	218.18	9	36.80	4	20.15	5	16.65
		2018-19	109	252.21	109	252.21	107	251.34	2	0.87
4.	Sports and Youth Services (2204)	2015-16	130	124.02	25	5.31	11	4.59	14	0.72
		2016-17	56	90.69	21	8.27	3	1.47	18	6.80
		2017-18	229	73.14	17	14.34	6	1.95	11	12.39
		2018-19	544	79.62	544	79.62	534	79.58	10	0.04
5.	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	3	12.73	0	0.00	3	12.73
6.	Medical (2210)	2017-18	82	1,031.67	26	337.45	23	336.00	3	1.45
		2018-19	86	1,229.21	86	1,229.21	47	610.15	39	619.06
7.	Family Welfare (2211)	2018-19	18	0.56	18	0.56	17	0.52	1	0.04

8.	Urban Development (2217)	2012-13	96	1,274.01	24	340.65	2	3.41	22	337.24
		2013-14	73	1,120.80	20	373.89	2	22.24	18	351.65
		2014-15	87	1,115.43	28	185.20	2	5.00	26	180.20
		2015-16	122	1,478.70	61	422.31	10	30.62	51	391.69
		2016-17	219	2,227.25	156	1,332.54	26	255.55	130	1,076.99
		2017-18	395	2,781.01	341	1,763.59	55	477.17	286	1,286.42
		2018-19	105	1,841.76	105	1,841.76	13	194.75	92	1,647.01
9.	Information and Publicity (2220)	2017-18	70	16.25	59	15.70	37	5.43	22	10.27
		2018-19	29	15.36	29	15.36	0	0.00	29	15.36
10.	Labour and Employment (2230)	2017-18	4	23.07	2	6.72	1	0.25	1	6.47
11.	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	6	3.36	0	0.00	6	3.36
		2016-17	137	4.84	2	0.12	0	0.00	2	0.12
		2017-18	38	34.20	19	14.68	0	0.00	19	14.68
		2018-19	208	87.41	208	87.41	186	70.33	22	17.08
12.	Crop Husbandry (2401)	2018-19	14	199.46	14	199.46	0	0.00	14	199.46
13.	Soil and Water Conservation (2402)	2016-17	2	0.59	2	0.59	0	0.00	2	0.59
		2017-18	84	1.20	11	0.20	0	0.00	11	0.20
		2018-19	19	0.85	19	0.85	16	0.74	3	0.11
14.	Animal Husbandry (2403)	2017-18	86	74.08	14	23.77	12	23.73	2	0.04
		2018-19	94	113.85	94	113.85	66	112.62	28	1.23
15.	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
16.	Co-operation (2425)	2017-18	5	155.80	5	155.80	0	0.00	5	155.80
		2018-19	6	84.24	6	84.24	4	35.26	2	48.98
17.	Special Programme and Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0.00	4	1.10
		2016-17	87	69.16	20	47.09	0	0.00	20	47.09
		2017-18	112	135.06	55	105.83	6	2.55	49	103.28
		2018-19	123	154.60	123	154.60	48	10.46	75	144.14
18.	Rural Employment (2505)	2014-15	165	333.36	3	1.47	1	0.31	2	1.16
		2015-16	48	285.52	11	90.80	2	78.04	9	12.76
		2016-17	7	218.78	2	119.22	0	0.00	2	119.22
		2017-18	15	211.07	15	211.07	0	0.00	15	211.07
		2018-19	9	201.78	9	201.78	1	0.00 ¹	8	201.78

19.	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0.00	1	10.85
		2010-11	48	267.83	9	42.83	1	2.75	8	40.08
		2011-12	222	722.40	41	137.00	0	0.00	41	137.00
		2012-13	266	882.65	39	88.02	0	0.00	39	88.02
		2013-14	249	1,263.49	76	470.52	7	101.85	69	368.67
		2014-15	3,871	1,191.66	59	230.40	2	50.50	57	179.90
		2015-16	3,845	1,261.94	102	207.80	7	55.05	95	152.75
		2016-17	4,166	2,262.96	142	456.84	8	167.49	134	289.35
		2017-18	3,652	1,127.58	102	625.75	38	420.07	64	205.68
		2018-19	4,015	2,228.45	4015	2,228.45	3774	1,047.14	241	1,181.31
20.	Command Area Development (2705)	2018-19	19	70.70	19	70.70	6	17.44	13	53.26
21.	Village and Small Scale Industries (2851)	2018-19	18	17.30	18	17.30	16	15.27	2	2.03
22.	Industries (2852)	2015-16	28	31.02	1	3.69	0	0.00	1	3.69
		2016-17	36	61.70	10	16.00	2	5.54	8	10.46
		2017-18	23	126.50	6	71.89	1	10.00	5	61.89
		2018-19	25	78.49	25	78.49	14	28.67	11	49.82
23.	Civil Aviation(3053)	2018-19	2	0.80	2	0.80	0	0.00	2	0.80
24.	Other Scientific Research (3425)	2015-16	52	21.94	4	4.15	2	0.83	2	3.32
		2017-18	31	14.13	9	4.42	6	1.46	3	2.96
		2018-19	39	19.03	39	19.03	31	11.74	8	7.29
25.	Ecology and Environment(3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	2	0.60	1	0.30	1	0.30
		2018-19	3	1.37	3	1.37	1	1.02	2	0.35
26.	Civil Supplies(3456)	2015-16	28	8.22	21	0.06	4	0.01	17	0.05
		2017-18	14	0.04	1	0.00 ²	0	0.00	1	0.00
27.	Other administrative Services (2070)	2018-19	5	23.72	5	23.72	2	17.32	3	6.40
28.	Miscellaneous general Services (2075)	2018-19	1	0.00 ²	1	0.00	0	0.00	1	0.00
29.	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
30.	Tourism (3452)	2018-19	11	0.49	11	0.49	5	0.15	6	0.34
Total			30,554	37,785.81	8,059	16,687.12	6,055	6,089.54	2,004	10,597.58

Source: Information provided by O/o PAG (A&E) Haryana

The department in its written reply stated as under:-

It is intimated that 12 numbers of UCs were pending shown in the para of the Department (**Annexure-‘A’**). It is submitted that out of 12 numbers of UCs 3 UCs are related to other department i.e. Secondary Education and Sports Department and 9 UCs are related to Technical Education Department. 4 number UCs has already been sent to AG Haryana vide this office Memo No.279/Budget dated 20.09.2019, No.490/Budget 02.06.2020 and No.495/Budget dated 08.06.2020 (**Annexure-‘B’, ‘C’ & ‘D’**). 3 number of UCs are pertaining to ITI department. As the 2 schemes namely Haryana Skill Development Mission and Haryana Vishwakarma Skill University, Palwal were transferred to ITI Department on 01.04.2017 along with budget provision and the funds were also drawn by the ITI Department. Further the UCs has been sent to AG, Haryana office vide Skill Development and Industrial Training Directorate, Haryana memo. No.8048 dated 09.04.2019 (**Annexure-‘E’**). Now, only 2 number of UCs are pending in this department for which PWD B&R and concerned Institutes have been requested to provide the same immediately so the same will be sent to AG, Haryana after receiving the pending UCs. Out of above 2 UC’s one is received from PWD (B&R), Haryana, Chandigarh and sent to the PAG (AUDIT), vide memo No. 28 dated 18.02.2022 (Already sent vide spl. No. 01 dated 22.09.2021(**Annexure-‘F’**) and memo No. 241 dated 14.10.2021)

The Committee has desired that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile in the office of Principal Accountant General, Haryana at the earliest under intimation of the Committee.

WOMEN & CHILD DEVELOPMENT DEPARTMENT

[29] 4.18 Misappropriations, losses, thefts etc.:

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

State Government reported 64 cases of misappropriation and defalcation involving Government money amounting to Rs. 1.34 crore on which final action was pending as of June 2020. The department-wise break up of pending cases is given in **Table 4.13**.

Table 4.13: Pending case of misappropriations, losses, theft, defalcations, etc.

(Rs. in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	0	0.00	01	6.50	0	0.00
2	Animal Husbandry and Dairying	01	0.08	0	0.00	01	0.08	0	0.00
3	Education	23	43.02	02	0.62	19	41.54	02	0.86
4	Haryana Skill Development and Industries Training	02	0.87	01	0.47	01	0.40	0	0.00
5	Labour and Employment	02	0.15	0	0.00	02	0.15	0	0.00
6	Police	01	3.79	01	3.79	0	0.00	0	0.00
7	Social Justice and Empowerment	03	8.63	0	0.00	02	5.93	01	2.70
8	Sports and Youth Welfare	01	39.58	0	0.00	01	39.58	0	0.00
9	Technical Education	01	6.52	0	0.00	01	6.52	0	0.00
10	Town and Country Planning	01	1.44	0	0.00	01	1.44	0	0.00
11	Transport	02	3.77	02	3.77	0	0.00	0	0.00

12	Treasury and Accounts	01	6.27	01	6.27	0	0.00	0	0.00
13	Women and Child Development	02	10.52	02	10.52	0	0.00	0	0.00
14	Irrigation	21	2.27	0	0.00	18	2.05	03	0.22
15	Public Health	02	0.65	0	0.00	02	0.65	0	0.00
	Total	64	134.06	09	25.44	49	104.84	06	3.78

The age-profile of the pending cases and the number of cases pending in each category-theft and misappropriation/loss of Government material is summarised in **Table 4.14**.

Table 4.14: Profile of misappropriations, losses, defalcations, etc.

(Rs. in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	30	104.85	Theft cases	52	106.66
5-10	03	3.12			
10-15	06	11.59	Misappropriation/ loss of Government material	12	27.40
15-20	05	7.63			
20-25	05	3.41			
25 and above	15	3.46			
Total	64	134.06	Total pending cases as on June 2020	64	134.06

Out of the total loss cases, 52 cases amounting to Rs. 106.66 lakh were related to theft of Government money/store. Further, in respect of 49 cases (Rs. 104.84 lakh) of losses, departmental action had not been finalised while six cases (Rs. 3.78 lakh) were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 64 cases of losses due to theft/misappropriation, 34 cases of Rs. 29.21 crore were more than five years old, including 20 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

The department in its written reply stated as under:-

Part-II

In this regard, it is submitted that on 20.02.2016 "The Jatt Reservation Agitators" set on fire and the complete office record of the o/o CDPO Pillukhera (Jind), furniture & building was converted into ashes. An FIR No. 0023 was got lodged in the Police Station Pilukhera (Jind) on 21.02.2016

U/S 147,148,186,283,307,332,395,397,406,427 & 436 IPC and 25/54/59 of Arms Act alongwith Section 3 of Prevention of Damage to Public Property Act 1984. On evaluation of loss to the extent of Rs. 1051746/- a letter was sent to the "Claim Commissioner, Haryana, Chandigarh on 30.09.2016 and case No. 424/2016 was filed.

On the basis of "Claim Commissioner, Haryana, Chandigarh report, the Director Urban Local Bodies & Fire Service, Haryana issued direction vide No. 1853 on 27.07.2021 (copy attached) to the Deputy Commissioner, Jind to get release the amount of compensation of Rs. 5.00 lakh in case No. 424/2016 adopting due procedure. A copy of the sanction was also endorsed to Distt. Municipal Commissioner, Jind. The payment process has been initiated by the Distt. Municipal, Commissioner, Jind by demanding budget from the Executive Officer, MC, Jind vide letter dated 22.07.2022 (copy enclosed).

It is submitted that as soon as the amount Rs. 5.00 lakh is received from the M.C. Jind, the information will be sent, accordingly.

The Committee has desired that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same in the office of Principal Accountant General, Haryana at the earliest under the intimation of the Committee.

APPENDIX

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

Sr. No.	Count of Para	Name of department	Report No.	Paragraph No.	Brief Subject of Paragraph
Administration of Justice					
1	1	Administration of Justice	70	25	In fructuous expenditure on empanelment of advocates
Agriculture and Farmers Welfare					
2	1	Agriculture and Farmers Welfare	38	56	Interest not charged on belated payments
3	2	Agriculture and Farmers Welfare	44	108	Non-recovery of purchases tax and interest
4	3	Agriculture and Farmers Welfare	44	109	Non-recovery of purchase tax and interest
5	4	Agriculture and Farmers Welfare	48	4	Arrears in revenue
6	5	Agriculture and Farmers Welfare	50	141	Arrears in revenue
7	6	Agriculture and Farmers Welfare	50	142	Results of Audit
8	7	Agriculture and Farmers Welfare	50	143	Non-recovery of purchase tax and interest
9	8	Agriculture and Farmers Welfare	52	15	Non-recovery of principal and interest from Sugar Mills
10	9	Agriculture and Farmers Welfare	52	88	Arrears in revenue
11	10	Agriculture and Farmers Welfare	52	89	Results of Audit
12	11	Agriculture and Farmers Welfare	54	30	General
13	12	Agriculture and Farmers Welfare	54	91	Arrears in revenue
14	13	Agriculture and Farmers Welfare	54	92	Results of Audit
15	14	Agriculture and Farmers Welfare	54	93	Non-recovery of purchase tax and interest
16	15	Agriculture and Farmers Welfare	58	31	Arrears in revenue
17	16	Agriculture and Farmers Welfare	58	32	Results of Audit

18	17	Agriculture and Farmers Welfare	60	122	Results of Audit
19	18	Agriculture and Farmers Welfare	60	124	Results of Audit
20	19	Agriculture and Farmers Welfare	60	125	Non/short recovery of purchase tax and interest
21	20	Agriculture and Farmers Welfare	60	126	Non-realization of lease money
22	21	Agriculture and Farmers Welfare	60	127	Results of Audit
23	22	Agriculture and Farmers Welfare	62	44	Arrears in revenue
24	23	Agriculture and Farmers Welfare	62	45	Results of Audit
25	24	Agriculture and Farmers Welfare	62	47	Non/short recovery of purchase tax and interest
26	25	Agriculture and Farmers Welfare	63	26	Arrears in revenue
27	26	Agriculture and Farmers Welfare	63	27	Results of Audit
28	27	Agriculture and Farmers Welfare	63	28	Non recovery of purchase tax and interest
29	28	Agriculture and Farmers Welfare	64	12	Arrears of revenue
30	29	Agriculture and Farmers Welfare	64	13	Results of Audit
31	30	Agriculture and Farmers Welfare	64	14	Results of Audit
32	31	Agriculture and Farmers Welfare	64	15	Non/short recovery of purchase tax and interest
33	32	Agriculture and Farmers Welfare	65	19	Inadmissible payment of special pay
34	33	Agriculture and Farmers Welfare	65	59	Arrear of revenue
35	34	Agriculture and Farmers Welfare	65	60	Results of Audit
36	35	Agriculture and Farmers Welfare	65	61	Non/short recovery of purchase tax and interest
37	36	Agriculture and Farmers Welfare	67	81	Non recovery of purchase tax and interest
38	37	Agriculture and Farmers Welfare	68	4	Non-preparation of Balance Sheet
39	38	Agriculture and Farmers Welfare	68	6	Non-recovery of miscellaneous advances

40	39	Agriculture and Farmers Welfare	68	9	Execution of works
41	40	Agriculture and Farmers Welfare	68	83	Arrears of revenue
42	41	Agriculture and Farmers Welfare	68	84	Results of Audit
43	42	Agriculture and Farmers Welfare	68	133	Analysis of arrears of revenue
44	43	Agriculture and Farmers Welfare	68	134	Results of Audit
45	44	Agriculture and Farmers Welfare	68	136	Non-recovery of interest on purchase tax
46	45	Agriculture and Farmers Welfare	70	86	Analysis of arrears of revenue
47	46	Agriculture and Farmers Welfare	71	3	Financial Management
48	47	Agriculture and Farmers Welfare	71	4	Cash Management
49	48	Agriculture and Farmers Welfare	71	5	Water and Sewerage Charges
50	49	Agriculture and Farmers Welfare	71	6	Infrastructural Facilities in Mandis
51	50	Agriculture and Farmers Welfare	71	8	Encroachment of mandi land
52	51	Agriculture and Farmers Welfare	72	41	Unfruitful Expenditure on incomplete cold storage work
53	52	Agriculture and Farmers Welfare	79	1	Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots
54	53	Agriculture and Farmers Welfare	79	9	Non-recovery of material issued to contractor
55	54	Agriculture and Farmers Welfare	81	1	Non-utilisation of grants being unclassified
56	55	Agriculture and Farmers Welfare	81	2	Outstanding temporary advances
57	56	Agriculture and Farmers Welfare	81	3	Non-maintenance/non-functioning of libraries
58	57	Agriculture and Farmers Welfare	81	4	Research projects
59	58	Agriculture and Farmers Welfare	81	5	Non-utilisation of cultivable land
60	59	Agriculture and Farmers Welfare	81	6	Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms
61	60	Agriculture and Farmers Welfare	81	7	Non-renewal of licences by fertilizer dealers

62	61	Agriculture and Farmers Welfare	81	8	Shortfall in collection of fertilizer samples
63	62	Agriculture and Farmers Welfare	81	9	Under utilisation of Fertilisers Quality Control Laboratories.
64	63	Agriculture and Farmers Welfare	81	10	Status of samples found sub-standard and action taken
65	64	Agriculture and Farmers Welfare	81	11	Shortfall in conduction inspections
66	65	Agriculture and Farmers Welfare	81	12	Functioning of soil testing laboratories
67	66	Agriculture and Farmers Welfare	81	13	Working of Ground Water Cell
Animal Husbandry and Dairying					
68	1	Animal Husbandry and Dairying	60	16	Non recovery of cost of land
69	2	Animal Husbandry and Dairying	72	49	Receipt of funds from other sources
70	3	Animal Husbandry and Dairying	72	50	Failure in recovering milk cess
71	4	Animal Husbandry and Dairying	72	51	Livestock insurance
72	5	Animal Husbandry and Dairying	72	52	Outsourcing of Artificial Insemination Services
73	6	Animal Husbandry and Dairying	72	53	Poultry Disease Investigation and Feed Analytical Laboratory
74	7	Animal Husbandry and Dairying	72	54	Hi-Tech Dairy Shed Scheme
75	8	Animal Husbandry and Dairying	72	55	Quality control of feed, milk and milk products
76	9	Animal Husbandry and Dairying	72	56	Avoidable payment of departmental charges
77	10	Animal Husbandry and Dairying	72	57	Construction of veterinary polyclinics
78	11	Animal Husbandry and Dairying	72	58	Construction of Pet Clinic at Panchkula
79	12	Animal Husbandry and Dairying	72	59	Lack of monitoring of execution of works
80	13	Animal Husbandry and Dairying	72	60	Internal Audit System
81	14	Animal Husbandry and Dairying	77	32	Veterinary infrastructure and utilization
82	15	Animal Husbandry and Dairying	82	23	Suspected embezzlement

Archaeology and Museums					
83	1	Archaeology and Museums	77	34	Delay in construction of museum and office building and non achievement of the objective of the department
Architecture					
84	1	Architecture	60	14	Fraudulent draws and embezzlement of Government money by a Cashier
Art & Culture					
85	1	Art & Culture	80	49	Delay in furnishing utilization certificates
Civil Aviation					
86	1	Civil Aviation	75	51	Recoverable parking and maintenance charges
87	2	Civil Aviation	81	52	Delay in furnishing utilization certificates:
88	3	Civil Aviation	82	60	Delay in furnishing utilisation certificates (S.F.)
Civil Secretariat					
89	1	Civil Secretariat	75	53	Irregular expenditure
90	2	Civil Secretariat	75	54	Allotment of space to banks without execution of agreement
91	3	General Administration	74	49	Withdrawal of posts from the purview of Haryana Public Service Commission
Commissioner Hisar Division					
92	1	Commissioner Hisar Division	72	19	National Programme for Control of Blindness
93	2	Commissioner Hisar Division	72	20	Accredited Social Health Activists
94	3	Commissioner Hisar Division	72	21	Quality of education
95	4	Commissioner Hisar Division	72	22	Water supply
96	5	Commissioner Hisar Division	72	23	Excess expenditure over estimates
97	6	Commissioner Hisar Division	72	24	Non-recovery of water and sewerage charges
98	7	Commissioner Hisar Division	72	25	Water quality
99	8	Commissioner Hisar Division	72	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
100	9	Commissioner Hisar Division	72	27	Non-payment of annuity under Rehabilitation and Resettlement policy
101	10	Commissioner Hisar Division	72	28	District Plan Scheme

102	11	Commissioner Hisar Division	72	29	Common irregularities in Panchayati Raj Institutions
103	12	Commissioner Hisar Division	72	30	Swarnjayanti Gram Swarojgar Yojna
104	13	Commissioner Hisar Division	72	31	Bogus ration cards in TPDS
105	14	Commissioner Hisar Division	72	32	Other irregularities
106	15	Commissioner Hisar Division	72	33	Crime trends
107	16	Commissioner Hisar Division	72	34	Weaponry
108	17	Commissioner Hisar Division	72	35	Inspection of police stations
Co-operation					
109	1	Co-operation	40	41	Embezzlement
110	2	Co-operation	56	37	Loss due to negligence and improper maintenance of cold storage plant
111	3	Co-operation	58	38	Results of Audit
112	4	Co-operation	58	71	Storage gain on account of moisture in wheat stocks below norms
113	5	Co-operation	58	137	Non charging of interest and penal interest
114	6	Co-operation	60	136	Results of Audit
115	7	Co-operation	60	137	Non-redemption of Government share capital
116	8	Co-operation	62	49	Non-redemption of Government share capital
117	9	Co-operation	63	30	Audit in arrears
118	10	Co-operation	63	33	Short levy of audit fee due to incorrect computation of profit
119	11	Co-operation	63	34	Non deposit of Government share capital
120	12	Co-operation	63	35	Non redemption of Government share capital due to late fixation of terms and conditions
121	13	Co-operation	63	36	Non redemption of Government share capital as per terms and conditions
122	14	Co-operation	64	67	Non redemption of Government share capital
123	15	Co-operation	65	62	Results of Audit
124	16	Co-operation	65	63	Non-deposit of dividend on State share capital
125	17	Co-operation	65	64	Non realization of dividend on share capital of State Government
126	18	Co-operation	67	39	Regulatory issues and others/ injudicious payment on account of training and managerial subsidies to self help groups
127	19	Co-operation	68	100	Results of Audit

128	20	Co-operation	68	137	Results of Audit
129	21	Co-operation	70	84	Result of audit
130	22	Co-operation	75	40	Retention of funds outside the Government Account
131	23	Co-operation	75	41	Excess release of subsidy and irregular utilisation of unspent amount
132	24	Co-operation	75	42	Non-recovery of audit fee
133	25	Co-operation	75	43	Negligible return from share capital in Co-operative Societies and outstanding loan
134	26	Co-operation	75	44	Rehabilitation of Co-operative Sugar Mills
135	27	Co-operation	75	45	Non recovery of minimum return on share capital
136	28	Co-operation	75	46	Redemption of share capital of co-operative societies
137	29	Co-operation	75	47	Loan to Co-Operative Sugar Mills
138	30	Co-operation	75	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
139	31	Co-operation	75	49	Transfer of CCM Building to HSAMB
Development and Panchayats					
140	1	Development and Panchayats	34	8	Irregular and wasteful expenditure on books
141	2	Development and Panchayats	73	62	Irregular release/non-utilization of grants
142	3	Development and Panchayats	75	57	Financial management in GPs
143	4	Development and Panchayats	80	35	Financial Management – Delay in release of funds
144	5	Development and Panchayats	80	39	Delay in furnishing utilization certificates
145	6	Development and Panchayats	81	55	Misappropriations, losses, defalcations, etc:
146	7	Development and Panchayats	82	61	Delay in furnishing utilisation certificates (S.F.)
147	8	Development and Panchayats	82	62	Misappropriations, losses, defalcations, etc. (S.F.)
District Gurgaon					
148	1	District Gurgaon	73	89	Perspective and annual Plan
149	2	District Gurgaon	73	90	Gaps in fund flow and expenditure incurred
150	3	District Gurgaon	73	91	Physical verification of selected schools
151	4	District Gurgaon	73	92	Girls' Education and Scheduled Caste/Scheduled Tribe Children
152	5	District Gurgaon	73	93	Allotment of civil works without requirement
153	6	District Gurgaon	73	94	Delay in completion of Civil works

154	7	District Gurgaon	73	95	Village Education Committee/School Management Committee Training
155	8	District Gurgaon	73	96	Internal control
156	9	District Gurgaon	73	97	Water quality
157	10	District Gurgaon	73	98	Non-handling over of tubewell based water supply scheme to Panchayats
158	11	District Gurgaon	73	99	Non-recovery of water and sewerage charges
159	12	District Gurgaon	73	100	Construction of haats
160	13	District Gurgaon	73	101	Incorrect ing of expenditure
161	14	District Gurgaon	73	102	Non-completion of dwelling units
162	15	District Gurgaon	73	103	Benefit given in contravention of the guidelines
163	16	District Gurgaon	73	104	Allotment of houses
164	17	District Gurgaon	73	105	Common irregularities noticed in Panchayati Raj Institutions
165	18	District Gurgaon	73	106	Physical verification
166	19	District Gurgaon	73	107	Excess expenditure over estimate
167	20	District Gurgaon	73	108	Non-revision of list of BPL/AAY beneficiaries
168	21	District Gurgaon	73	109	Fair price shops
169	22	District Gurgaon	73	110	Challans for violation of traffic rules
Education					
170	1	Education	48	29	Purchases without assessment of requirement
171	2	Education	56	4	Nutritional support to Primary Education
172	3	Education	58	56	Management cost in excess of norms
173	4	Education	58	57	Programme management.
174	5	Education	58	58	Civil Works
175	6	Education	58	60	Training
176	7	Education	62	67	CBI inquiry
177	8	Education	70	20	Suspected embezzlement
178	9	Education	70	22	Los due to non-availing of full Central assistance
179	10	Education	71	27	Parking of funds outside Government Accounts
180	11	Education	74	4	Information and Communication Technology
181	12	Education	74	5	Opening of Government Model Schools
182	13	Education	74	6	Scheme for establishment of Government Model Sanskriti Schools
183	14	Elementary Education	77	14	Unspent balances with DEEOs not ed to GOI
184	15	Elementary Education	77	15	Non-maintenance of cash book and ledger

185	16	Elementary Education	77	17	MDM not provided to the students of Government Aided Schools
186	17	School Education (HSSPP)	81	26	Non-recovery of funds from defaulters
187	18	School Education (HSSPP)	81	27	Suspected embezzlement of funds
188	19	School Education (HSSPP)	81	28	Non-functional girls hostels:
189	20	School Education (HSSPP)	81	29	Poor/unsatisfactory functioning of ICT laboratories:
190	21	School Education (HSSPP)	81	30	Misappropriations, losses, defalcations, etc:
191	22	School Education (HSSPP)	82	26	Double disbursement of scholarships
192	23	School Education (HSSPP)	82	27	Misappropriations, losses, defalcations, etc. (S.F.)
Environment & Climate Change					
193	1	Environment	58	83	Implementation of environmental Acts and Rules relating to Water Pollution
194	2	Environment	58	84	Status of water pollution
195	3	Environment	58	85	Treatment of Industrial effluent
196	4	Environment	58	88	Environment training, education and awareness
197	5	Environment	60	67	Status of industrial pollution
198	6	Environment	60	69	Rice shelling units/solvent extraction plants
199	7	Environment	60	72	Waste Management
200	8	Environment	68	24	Assessment of waste and risks associated with it
201	9	Environment	74	45	Implementation of Bio Medical waste Management Rules in Haryana
202	10	Environment	74	46	Loss of interest due to blockade of funds
203	11	Environment	74	47	Delay in furnishing utilization certificates
204	12	Environment	77	37	Avoidable payment of Income Tax
205	13	Environment	77	38	Delay in furnishing utilization certificates
206	14	Environment	79	22	Operations without Consent to Establish and Consent to Operate
207	15	Environment	79	23	Lack of verification of EC compliance
208	16	Environment	79	24	Non-compliance of conditions of pollution control
209	17	Environment	79	25	Non-compliance of environment impact monitoring aspects
210	18	Environment	79	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
211	19	Environment	79	27	Delay in furnishing utilization certificates

212	20	Environment	80	48	Delay in furnishing utilization certificates
213	21	Environment	81	51	Delay in furnishing utilization certificates:
Excise and Taxation					
214	1	Excise and Taxation	22	54	Shortfall in duty.
215	2	Excise and Taxation	23	47	Uncollected Revenue
216	3	Excise and Taxation	23	55	Result of test audit in general
217	4	Excise and Taxation	23	57	Failure to initiate action to recover the licence fee
218	5	Excise and Taxation	23	59	Loss of duty on excess wastage in bottling operation
219	6	Excise and Taxation	25	54	Un-collected revenue
220	7	Excise and Taxation	25	67	Irregular allowance for wastage
221	8	Excise and Taxation	26	49	Uncollected revenue
222	9	Excise and Taxation	26	61	Duty not recovered on spirit loss in bottling operation in excess of norms
223	10	Excise and Taxation	28	44	Non-recovery of licence fee and interest
224	11	Excise and Taxation	29	50	Non-levy of penalty
225	12	Excise and Taxation	29	51	Non-levy of penalty
226	13	Excise and Taxation	29	53	Interest not charged
227	14	Excise and Taxation	32	61	Uncollected revenue
228	15	Excise and Taxation	34	63	Uncollected revenue
229	16	Excise and Taxation	34	66	Short-levy/non-levy of purchase tax
230	17	Excise and Taxation	34	69	Non-levy of penalty
231	18	Excise and Taxation	34	70	Non-filing the quarterly returns
232	19	Excise and Taxation	36	54	Uncollected Revenue (State Excise)
233	20	Excise and Taxation	36	58	Results of Audit (Sales Tax)
234	21	Excise and Taxation	38	71	Uncollected revenue
235	22	Excise and Taxation	38	79	Suppression of purchases
236	23	Excise and Taxation	38	81	Irregular stay of tax and interest
237	24	Excise and Taxation	38	87	Recovery at the instance of Audit
238	25	Excise and Taxation	40	51	Uncollected Revenue (Sales Tax)
239	26	Excise and Taxation	40	52	Uncollected Revenue (State Excise)
240	27	Excise and Taxation	40	55	Delay in re-assessment of remand cases
241	28	Excise and Taxation	40	57	Appeals entertained without deposit of tax
242	29	Excise and Taxation	40	60	Loss of revenue due to delays in assessment and demand of tax
243	30	Excise and Taxation	40	66	Incorrect deduction on account of sales to registered dealers

244	31	Excise and Taxation	40	68	Non-levy of penalty
245	32	Excise and Taxation	40	69	Interest not charged
246	33	Excise and Taxation	40	74	Non-recovery of duty on wastage in excess norms
247	34	Excise and Taxation	42	108	Uncollected Revenue
248	35	Excise and Taxation	42	109	Frauds and evasion of taxes
249	36	Excise and Taxation	42	113	Delay in taking up of appeal cases
250	37	Excise and Taxation	42	115	Stay of Sales Tax demands by the Appellate Authorities
251	38	Excise and Taxation	42	116	Recovery of Demands in arrears under Sales Tax
252	39	Excise and Taxation	42	118	Non-recovery of arrears due to delay in assessment
253	40	Excise and Taxation	42	119	Failure to verify the genuineness of dealers/sureties
254	41	Excise and Taxation	42	120	Irregular grant of exemption certificate
255	42	Excise and Taxation	42	121	Delay in initiating/non-pursuance of recovery proceedings
256	43	Excise and Taxation	42	125	Application of incorrect rate of tax
257	44	Excise and Taxation	42	126	Non/Short levy of interest
258	45	Excise and Taxation	42	127	Results of Audit
259	46	Excise and Taxation	42	129	Loss of revenue due to re-auction of vends
260	47	Excise and Taxation	42	130	Short recovery of composite fee
261	48	Excise and Taxation	42	132	Loss due to non-observance of prescribed procedure regarding auction of vends
262	49	Excise and Taxation	42	136	Uncollected Revenue
263	50	Excise and Taxation	42	138	Results of Audit
264	51	Excise and Taxation	42	139	Under assessment due to irregular grant of exemption to non- manufacturers
265	52	Excise and Taxation	42	142	Under assessment due to short levy of purchase tax and incorrect deduction
266	53	Excise and Taxation	42	144	Short levy of penalty
267	54	Excise and Taxation	42	145	Results of Audit
268	55	Prohibition, Excise and Taxation	44	92	Uncollected Revenue (Sales Tax)
269	56	Prohibition, Excise and Taxation	44	95	Non-registration of dealers liable to registration
270	57	Prohibition, Excise and Taxation	44	96	Grant of Certificates of registration without following proper procedure
271	58	Prohibition, Excise and Taxation	44	97	Non-observance of departmental instructions regarding cross verifications
272	59	Prohibition, Excise and Taxation	44	98	Non-observance of prescribed procedures for receipt and issue of declaration forms

273	60	Prohibition, Excise and Taxation	44	99	Non-observance of prescribed procedures for receipt and issue of declaration forms
274	61	Prohibition, Excise and Taxation	44	100	Irregular deduction allowed against stolen forms
275	62	Prohibition, Excise and Taxation	44	101	Incorrect deduction from turnover
276	63	Prohibition, Excise and Taxation	44	102	Incorrect levy of Concessional rate of Tax
277	64	Prohibition, Excise and Taxation	44	103	Other points of interest
278	65	Prohibition, Excise and Taxation	44	106	Results of Audit
279	66	Prohibition, Excise and Taxation	44	107	Interest not charged
280	67	Prohibition, Excise and Taxation	46	41	Arrears in revenue
281	68	Prohibition, Excise and Taxation	46	42	Results of Audit
282	69	Commercial Taxes	46	43	Arrears in revenue
283	70	Commercial Taxes	46	46	Outstanding inspection s and audit observations
284	71	Commercial Taxes	46	47	Results of Audit
285	72	Commercial Taxes	46	48	Sales Tax Check Barriers
286	73	Commercial Taxes	46	50	Short levy of Purchases Tax
287	74	Commercial Taxes	46	51	Non/Short levy of interest and penalty
288	75	Commercial Taxes	46	52	Results of Audit
289	76	Excise and Taxation	48	33	Arrears in revenue
290	77	Excise and Taxation	48	37	Results of Audit
291	78	Excise and Taxation	48	43	Irregular deduction allowed against invalid declaration forms
292	79	Excise and Taxation	48	44	Loss of revenue due to defray in finalization of assessment
293	80	Excise and Taxation	48	45	Non-levy of interest and penalty
294	81	Excise and Taxation	50	116	Arrears in revenue
295	82	Excise and Taxation	50	118	Under assessment due to inadmissible deduction from turnover
296	83	Excise and Taxation	50	120	Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax
297	84	Excise and Taxation	50	122	Under assessment
298	85	Excise and Taxation	50	124	Under assessment due to application of incorrect rates of tax
299	86	Excise and Taxation	50	125	Non/short levy of purchase tax

300	87	Excise and Taxation	50	126	Results of Audit
301	88	Excise and Taxation	50	127	Internal control mechanism of receipts from distilleries and breweries
302	89	Excise and Taxation	50	128	Low yield of spirit
303	90	Excise and Taxation	50	129	Loss of spirit due to re-distillation
304	91	Excise and Taxation	50	133	Interest short charged
305	92	Excise and Taxation	50	134	Short realization of composite fee
306	93	Excise and Taxation	52	94	Arrears in revenue
307	94	Excise and Taxation	52	95	Arrears in assessment
308	95	Excise and Taxation	52	96	Frauds and evasions of taxes/duties
309	96	Excise and Taxation	52	97	Results of Audit
310	97	Excise and Taxation	52	101	Under assessment due to non-levy of tax on branch transfers/consignment sale
311	98	Excise and Taxation	52	102	Under assessment due to non-submission of declaration forms.
312	99	Excise and Taxation	52	104	Arrears in assessments
313	100	Excise and Taxation	52	105	Evasion of tax due to suppression of purchases
314	101	Excise and Taxation	52	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
315	102	Excise and Taxation	52	107	Incorrect levy of concessional rate of tax
316	103	Excise and Taxation	52	108	Inadmissible deduction from turnover
317	104	Excise and Taxation	52	109	Non-levy of purchase tax.
318	105	Excise and Taxation	52	112	Non-levy of tax
319	106	Excise and Taxation	52	114	Under assessment due to excess rebate
320	107	Excise and Taxation	52	115	Non-levy of penalty
321	108	Excise and Taxation	52	116	Non-reconciliation of revenue deposits into treasury
322	109	Excise and Taxation	52	117	Results of Audit
323	110	Excise and Taxation	52	118	Short/non-recovery of passenger tax
324	111	Excise and Taxation	54	64	Arrears in revenue
325	112	Excise and Taxation	54	65	Arrears in assessment
326	113	Excise and Taxation	54	67	Results of Audit
327	114	Excise and Taxation	54	68	Disposal of appeal cases
328	115	Excise and Taxation	54	69	Delay in finalizing assessments
329	116	Excise and Taxation	54	70	Delay in finalization of remand cases
330	117	Excise and Taxation	54	72	Recovery certification cases
331	118	Excise and Taxation	54	73	Incorrect levy of concessional rate of tax

332	119	Excise and Taxation	54	74	Incorrect deduction allowed against invalid declaration forms
333	120	Excise and Taxation	54	75	Inadmissible deduction from turnover
334	121	Excise and Taxation	54	76	Short levy of tax on sales to Non-government bodies
335	122	Excise and Taxation	54	77	Excess refund due to incorrect exemption for payment of tax
336	123	Excise and Taxation	54	78	Under assessment due to excess rebate
337	124	Excise and Taxation	54	79	Results of Audit
338	125	Excise and Taxation	54	80	Incorrect levy of entertainments duty
339	126	Prohibition, Excise and Taxation	56	20	Fraudulent draws and embezzlement of Government money
340	127	Excise and Taxation	58	4	Arrears in revenue
341	128	Excise and Taxation	58	5	Arrears in assessment
342	129	Excise and Taxation	58	6	Frauds and evasions of taxes/duties
343	130	Excise and Taxation	58	8	Results of Audit
344	131	Excise and Taxation	58	9	Cross verification by Audit
345	132	Excise and Taxation	58	10	Incorrect deduction from turnover
346	133	Excise and Taxation	58	12	Non-levy of purchase tax
347	134	Excise and Taxation	58	13	Non-recovery of tax
348	135	Excise and Taxation	58	15	Non/short levy of purchase tax
349	136	Excise and Taxation	58	16	Non-levy of tax
350	137	Excise and Taxation	58	17	Results of Audit
351	138	Excise and Taxation	58	18	Short realization of passenger tax
352	139	Excise and Taxation	58	101	Arrears in revenue
353	140	Excise and Taxation	58	102	Arrears in assessment
354	141	Excise and Taxation	58	103	Frauds and evasions of taxes/duties
355	142	Excise and Taxation	58	105	Results of Audit
356	143	Excise and Taxation	58	106	Evasion in sales tax
357	144	Excise and Taxation	58	107	Non compliance of departmental instructions regarding cross verification
358	145	Excise and Taxation	58	108	Under assessment of 'notional' sales tax liability computed on taxable turnover
359	146	Excise and Taxation	58	109	Non-levy of purchase tax
360	147	Excise and Taxation	58	110	Non-recovery of tax
361	148	Excise and Taxation	58	111	Non-levy of interest
362	149	Excise and Taxation	58	112	Under assessment due to excess rebate
363	150	Excise and Taxation	58	113	Results of Audit

364	151	Excise and Taxation	58	114	Short realization of passengers tax towards expenditure
365	152	Excise and Taxation	58	115	Non-recovery of licence fee
366	153	Excise and Taxation	60	95	Arrears in revenue
367	154	Excise and Taxation	60	99	Outstanding inspection s and audit observations
368	155	Excise and Taxation	60	101	Results of Audit
369	156	Excise and Taxation	60	102	Recovery of sales tax in arrears
370	157	Excise and Taxation	60	103	Non-recovery due to delay in assessment
371	158	Excise and Taxation	60	104	Non-delay in raising of demands for the assessed dues
372	159	Excise and Taxation	60	105	Failure to initiate follow up action for recovery of arrears
373	160	Excise and Taxation	60	106	Disposal of recovery certificates
374	161	Excise and Taxation	60	107	Demands under stay
375	162	Excise and Taxation	60	108	Non-inclusion of interest in the demand sent to the liquidator
376	163	Excise and Taxation	60	109	Under assessment of notional sales tax liability
377	164	Excise and Taxation	60	110	Application of incorrect rate of tax
378	165	Excise and Taxation	60	111	Non-levy of purchase tax
379	166	Excise and Taxation	60	112	Non-recovery of tax
380	167	Excise and Taxation	60	113	Results of Audit
381	168	Excise and Taxation	62	3	Arrears in revenue
382	169	Excise and Taxation	62	4	Arrears in assessment
383	170	Excise and Taxation	62	5	Frauds and evasions of taxes/duties
384	171	Excise and Taxation	62	6	Results of Audit
385	172	Excise and Taxation	62	7	Assessment in arrear
386	173	Excise and Taxation	62	8	Irregularities in the grant of eligibility certificates
387	174	Excise and Taxation	62	9	Incorrect acceptance of applications
388	175	Excise and Taxation	62	10	Incorrect determination of zones
389	176	Excise and Taxation	62	11	Implementation of the Scheme by Sales Tax Department
390	177	Excise and Taxation	62	12	Excess availing of tax deferment
391	178	Excise and Taxation	62	13	Irregularities in assessment of exempted/deferred units
392	179	Excise and Taxation	62	14	Under-assessment due to application of concessional rate of tax
393	180	Excise and Taxation	62	15	Under-assessment tax due to irregular deduction
394	181	Excise and Taxation	62	16	Under assessment of notional sales tax liability

395	182	Excise and Taxation	62	17	Non-monitoring of exempted/deferred units
396	183	Excise and Taxation	62	18	Non-levy of purchase tax
397	184	Excise and Taxation	62	19	Non-levy of tax on lease rent
398	185	Excise and Taxation	62	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
399	186	Excise and Taxation	62	21	Irregular deduction allowed against invalid declaration forms
400	187	Excise and Taxation	62	22	Non-levy of interest and penalty
401	188	Excise and Taxation	62	23	Non-raising of demands for interest
402	189	Excise and Taxation	62	24	Non-realization of tax
403	190	Excise and Taxation	62	25	Results of Audit
404	191	Excise and Taxation	62	26	Receipts of excise duty from auction of venders
405	192	Excise and Taxation	62	27	Short recovery of licence fee and interest
406	193	Excise and Taxation	62	28	Loss of revenue due to re-auction of vends
407	194	Excise and Taxation	62	29	Non-recovery due to incorrect adjustment of security
408	195	Excise and Taxation	62	33	Results of Audit
409	196	Excise and Taxation	62	34	Non/short realization of passengers tax
410	197	Excise and Taxation	63	3	Arrears of revenue
411	198	Excise and Taxation	63	4	Evasion of tax
412	199	Excise and Taxation	63	5	Results of Audit
413	200	Excise and Taxation	63	6	Position of collection of revenue receipts and arrears
414	201	Excise and Taxation	63	7	Delay in finalizaion of remand cases
415	202	Excise and Taxation	63	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
416	203	Excise and Taxation	63	9	Under assessment of tax due to inadmissible deduction
417	204	Excise and Taxation	63	10	Non levy of purchase tax
418	205	Excise and Taxation	63	11	Non levy of interest and penalty
419	206	Excise and Taxation	63	12	Non recovery of tax
420	207	Excise and Taxation	63	13	Other tax receipts
421	208	Excise and Taxation	63	14	Non recovery of penalties
422	209	Excise and Taxation	63	15	Non/short realization of passengers tax
423	210	Excise and Taxation	63	16	Short/non recovery of entertainment duty
424	211	Excise and Taxation	64	25	Arrears of revenue
425	212	Excise and Taxation	64	26	Arrears in assessments
426	213	Excise and Taxation	64	27	Evasion of tax
427	214	Excise and Taxation	64	28	Write-off and waiver of revenue

428	215	Excise and Taxation	64	29	Results of Audit
429	216	Excise and Taxation	64	30	Delay in assessments and their impact on revenue and collection of sales tax demands
430	217	Excise and Taxation	64	31	Absence of provisions for finalizing assessments
431	218	Excise and Taxation	64	32	Recovery Certificates
432	219	Excise and Taxation	64	34	Delay in issue of demand notice
433	220	Excise and Taxation	64	35	Delay in finalization of assessment
434	221	Excise and Taxation	64	37	Under assessment due to incorrect deduction at first stage
435	222	Excise and Taxation	64	38	Non levy of purchase tax
436	223	Excise and Taxation	64	39	Non levy of interest
437	224	Excise and Taxation	64	40	Results of Audit
438	225	Excise and Taxation	64	41	Short recovery of licence fee and interest
439	226	Excise and Taxation	64	42	Non/short realization of passengers tax
440	227	Excise and Taxation	65	26	Arrears of revenue
441	228	Excise and Taxation	65	27	Arrears in assessments
442	229	Excise and Taxation	65	28	Evasion of tax
443	230	Excise and Taxation	65	29	Write-off and waiver of revenue
444	231	Excise and Taxation	65	30	Results of Audit
445	232	Excise and Taxation	65	31	Disposal of remand cases
446	233	Excise and Taxation	65	32	Non levy of penalty
447	234	Excise and Taxation	65	33	Delay in deciding cases in revision
448	235	Excise and Taxation	65	34	Under assessment due to incorrect deduction from gross turnover
449	236	Excise and Taxation	65	35	Non levy of purchase tax
450	237	Excise and Taxation	65	36	Application of incorrect rate of tax
451	238	Excise and Taxation	65	37	Irregular refund of tax
452	239	Excise and Taxation	65	38	Under assessment due to non levy of surcharge
453	240	Excise and Taxation	65	39	Results of Audit
454	241	Excise and Taxation	65	40	Non recovery of penalty
455	242	Excise and Taxation	65	41	Non imposition of fine
456	243	Excise and Taxation	65	42	Loss of revenue due to re-auction of vend
457	244	Excise and Taxation	67	40	Arrears of revenue
458	245	Excise and Taxation	67	41	Arrears in assessments
459	246	Excise and Taxation	67	42	Evasion of tax
460	247	Excise and Taxation	67	43	Write-off and waiver of revenue

461	248	Excise and Taxation	67	44	Refunds
462	249	Excise and Taxation	67	45	Results of Audit
463	250	Excise and Taxation	67	46	Evasion of tax by unregistered dealers/Non levy of tax on contractees
464	251	Excise and Taxation	67	47	Acceptance of incomplete/ invalid declaration forms
465	252	Excise and Taxation	67	48	Acceptance of incomplete/ invalid declaration forms
466	253	Excise and Taxation	67	49	Non compliance of departmental instructions regarding cross verification
467	254	Excise and Taxation	67	50	Non compliance of departmental instructions regarding cross verification
468	255	Excise and Taxation	67	51	Non compliance of departmental instructions regarding cross verification
469	256	Excise and Taxation	67	52	Non compliance of departmental instructions regarding cross verification
470	257	Excise and Taxation	67	54	Non levy of interest and penalty
471	258	Excise and Taxation	67	56	Incorrect allowance of concessional rate
472	259	Excise and Taxation	67	58	Under assessment due to application of incorrect rate of tax
473	260	Excise and Taxation	67	59	Under assessment due to application of incorrect rate of tax
474	261	Excise and Taxation	67	60	Results of Audit
475	262	Excise and Taxation	67	61	Uncollected Excise revenue
476	263	Excise and Taxation	67	62	Short recovery of licence fee and interest
477	264	Excise and Taxation	67	63	Non recovery of additional licence fee for lifting of short/additional quota
478	265	Excise and Taxation	67	64	Non imposition/recovery of compounding fee
479	266	Excise and Taxation	67	65	Non imposition/recovery of compounding fee
480	267	Excise and Taxation	67	66	Results of Audit
481	268	Excise and Taxation	67	67	Arrears of revenue
482	269	Excise and Taxation	67	68	Non-short realization of passengers tax/ Transport co- operative societies
483	270	Excise and Taxation	67	69	Maxi cabs, taxis and auto rickshaws
484	271	Excise and Taxation	67	70	City bus service
485	272	Excise and Taxation	67	71	Non levy of interest
486	273	Excise and Taxation	67	72	Non realization of goods tax and additional tax
487	274	Excise and Taxation	67	73	Non registration of maxi cabs
488	275	Excise and Taxation	67	74	Non disposal of challans
489	276	Excise and Taxation	68	61	Arrears of revenue
490	277	Excise and Taxation	68	62	Arrears in assessments

491	278	Excise and Taxation	68	63	Evasion of tax
492	279	Excise and Taxation	68	64	Write-off and waiver of revenue
493	280	Excise and Taxation	68	65	Refunds
494	281	Excise and Taxation	68	66	Results of Audit
495	282	Excise and Taxation	68	67	Non levy of interest
496	283	Excise and Taxation	68	68	Non levy of interest and penalty
497	284	Excise and Taxation	68	69	Arrears of sales tax
498	285	Excise and Taxation	68	70	Non inclusion of interest in the demand sent to liquidator
499	286	Excise and Taxation	68	71	Under assessment of tax due to incorrect determination of gross turnover
500	287	Excise and Taxation	68	72	Under assessment of tax due to application of incorrect rate
501	288	Excise and Taxation	68	73	Non levy of tax on liquor
502	289	Excise and Taxation	68	74	Results of Audit
503	290	Excise and Taxation	68	75	Non/short realization of passengers tax
504	291	Excise and Taxation	68	76	Non/short realization of passengers tax
505	292	Excise and Taxation	68	77	Non levy/recovery of penalty
506	293	Excise and Taxation	68	78	Non levy/recovery of penalty
507	294	Excise and Taxation	68	102	Analysis of arrears of revenue
508	295	Excise and Taxation	68	103	Arrears in assessments
509	296	Excise and Taxation	68	104	Performance of assessments
510	297	Excise and Taxation	68	105	Evasion of tax
511	298	Excise and Taxation	68	106	Write off and waiver of revenue
512	299	Excise and Taxation	68	107	Refunds
513	300	Excise and Taxation	68	108	Compliance with the earlier Audit s
514	301	Excise and Taxation	68	109	Results of Audit
515	302	Excise and Taxation	68	110	Absence of mechanism to verify the tax deposited before allowing input tax credit
516	303	Excise and Taxation	68	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions
517	304	Excise and Taxation	68	112	Misuse of declaration forms STD-IV/VAT-DI and C
518	305	Excise and Taxation	68	113	Incorrect allowing of exemption/ concession without declarations/ documents or against incomplete declaration/documents
519	306	Excise and Taxation	68	114	Non-levy of penalty
520	307	Excise and Taxation	68	115	Non-levy of penalty
521	308	Excise and Taxation	68	116	Short recovery of lump sum tax on Works contract

522	309	Excise and Taxation	68	117	Excess allowing of input tax credit
523	310	Excise and Taxation	68	118	Underassessment of tax due to allowing of excess benefit of deferment
524	311	Excise and Taxation	68	119	Underassessment of tax due to application of incorrect rate
525	312	Excise and Taxation	68	120	Inadmissible allowing of input tax credit
526	313	Excise and Taxation	68	121	Results of Audit
527	314	Excise and Taxation	68	122	Non/short realization of passengers tax from Co-operative Transport Societies
528	315	Excise and Taxation	68	123	Non/short realization of passengers tax from educational institutions
529	316	Excise and Taxation	68	124	Non/short recovery of passengers tax from tax from City Bus Operators
530	317	Excise and Taxation	68	125	Results of Audit
531	318	Excise and Taxation	68	126	Non-realisation of differential licence fee
532	319	Excise and Taxation	68	127	Short recovery of licence fee and interest
533	320	Excise and Taxation	70	31	Analysis of arrears of revenue
534	321	Excise and Taxation	70	32	Arrears in assessments
535	322	Excise and Taxation	70	33	Evasion of tax
536	323	Excise and Taxation	70	34	Write off and waiver of revenue
537	324	Excise and Taxation	70	35	Refunds
538	325	Excise and Taxation	70	36	Result of Audit
539	326	Excise and Taxation	70	37	Disposal of attached property
540	327	Excise and Taxation	70	38	Issue of recovery certificates
541	328	Excise and Taxation	70	39	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
542	329	Excise and Taxation	70	40	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
543	330	Excise and Taxation	70	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
544	331	Excise and Taxation	70	42	Absence of provision regarding allowances in installments in payment of arrears due
545	332	Excise and Taxation	70	43	Disposal of appeal cases by JETCs
546	333	Excise and Taxation	70	44	Non-declaration of arrears under Punjab Land Revenue Act
547	334	Excise and Taxation	70	45	Failure to initiate follow up action for recovery of arrears within the district

548	335	Excise and Taxation	70	46	Disposal of immovable property during the currency of recovery of arrears
549	336	Excise and Taxation	70	47	'Underassessment of tax due to allowing of excess benefit of deferment'
550	337	Excise and Taxation	70	48	Incorrect allowing of input tax credit
551	338	Excise and Taxation	70	49	Underassessment of tax due to inadmissible deduction from gross turnover
552	339	Excise and Taxation	70	50	Result of audit
553	340	Excise and Taxation	70	51	Non-realization of differential license fee
554	341	Excise and Taxation	70	52	Short recovery of license fee and interest
555	342	Excise and Taxation	70	53	Short recovery of license fee and interest
556	343	Excise and Taxation	70	54	Non-recovery of penalty
557	344	Excise and Taxation	70	55	Result of audit
558	345	Excise and Taxation	70	56	Educational institutions
559	346	Excise and Taxation	70	57	Transport co-operative societies
560	347	Excise and Taxation	70	58	City bus operators
561	348	Excise and Taxation	71	34	Compliance with the earlier Audit s
562	349	Excise and Taxation	71	35	Analysis of arrears of revenue
563	350	Excise and Taxation	71	36	Position of Inspection s
564	351	Excise and Taxation	71	37	Results of audit
565	352	Excise and Taxation	71	38	Leased machinery and equipments
566	353	Excise and Taxation	71	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
567	354	Excise and Taxation	71	40	Short levy of lump sum tax on works contract
568	355	Excise and Taxation	71	41	Underassessment of tax due inadmissible deduction from gross turnover
569	356	Excise and Taxation	71	42	Underassessment of tax due inadmissible deduction from gross turnover
570	357	Excise and Taxation	71	43	Evasion of value added tax due to Suppression of purchases and sales
571	358	Excise and Taxation	71	44	Analysis of arrears of revenue
572	359	Excise and Taxation	71	45	Position of Audit s
573	360	Excise and Taxation	71	46	Results of audit
574	361	Excise and Taxation	71	47	Non-recovery/levy of penalty on illicit liquor owners
575	362	Excise and Taxation	71	48	Non-recovery/levy of penalty on illicit liquor owners
576	363	Excise and Taxation	71	49	Short/non-recovery of license fee and interest
577	364	Excise and Taxation	71	50	Short/non-recovery of license fee and interest
578	365	Excise and Taxation	71	51	Short/non-recovery of license fee and interest

579	366	Excise and Taxation	71	52	Analysis of arrears of revenue\
580	367	Excise and Taxation	71	53	Position of Audit s
581	368	Excise and Taxation	71	54	Results of audit
582	369	Excise and Taxation	71	55	City bus operators
583	370	Excise And Taxation	72	63	Analysis of arrears of revenue
584	371	Excise And Taxation	72	66	Results of audit
585	372	Excise And Taxation	72	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business
586	373	Excise And Taxation	72	74	Irregular grant of concession/ exemption on invalid Forms/forms issued to other dealers
587	374	Excise And Taxation	72	75	Short/non-accounting of goods imported through Use of declaration form
588	375	Excise And Taxation	72	76	Input tax credit allowed incorrectly
589	376	Excise And Taxation	72	78	Incorrect deductions of High sea sale and Transit Sale
590	377	Excise And Taxation	72	79	Transit sale
591	378	Excise And Taxation	72	80	Transit sale
592	379	Excise And Taxation	72	81	Evasion of value added tax due to Suppression Of purchases and sale
593	380	Excise And Taxation	72	82	Non-realisation of differential license fee on Re-actiun
594	381	Excise and Taxation	73	112	Evasion of tax
595	382	Excise and Taxation	73	113	Non-Production of records to Audit for scrutiny
596	383	Excise and Taxation	73	114	Arrears in assessments
597	384	Excise and Taxation	73	117	Material supplied by contractee to contractor
598	385	Excise and Taxation	73	118	Other interesting cases
599	386	Excise and Taxation	73	121	Evasion of tax due to suppression of sales
600	387	Excise and Taxation	73	123	Analysis of arrears of revenue
601	388	Excise and Taxation	73	124	Non-realisation of differential license fee on re-auction
602	389	Excise and Taxation	73	125	Non/short recovery of interest
603	390	Excise and Taxation	73	126	Non/short recovery of license fee and interest
604	391	Excise and Taxation	74	70	Arrears in assessments
605	392	Excise and Taxation	74	71	Evasion of tax detected by the Department
606	393	Excise and Taxation	74	72	ITC allowed on Petroleum Products
607	394	Excise and Taxation	74	74	Incorrect/less reversal of ITC
608	395	Excise and Taxation	74	76	Non levy of tax and penalty on bogus claim of ITC
609	396	Excise and Taxation	74	77	Excess benefit of ITC

610	397	Excise and Taxation	74	79	Non production of records
611	398	Excise and Taxation	74	83	Under assessment of tax due to application of incorrect rate of tax
612	399	Excise and Taxation	74	85	Evasion of tax by submitting fake declaration forms 'C'
613	400	Excise and Taxation	74	89	Non-realisation of differential amount of license fee on re- allotment of vends
614	401	Excise and Taxation	74	90	Non/short recovery of license fee and interest
615	402	Excise and Taxation	74	91	Non/short recovery of licence fee and interest
616	403	Excise and Taxation	74	92	Non levy / recovery of penalty for illegal possession and trade of liquor
617	404	Excise and Taxation	74	93	Non/short realization of passengers tax from taxi/maxi owners
618	405	Excise and Taxation	75	75	Cases finalized after a delay of six months (under HGST Act):
619	406	Excise and Taxation	75	76	Disposal of remand cases under Haryana Value Addex Tax
620	407	Excise and Taxation	75	77	Disposal of remand cases under Haryana Value Added Tax Act
621	408	Excise and Taxation	75	78	Non compliance of directions of the Appellate Authority
622	409	Excise and Taxation	75	79	Non compliance of directions of the Appellate Authority
623	410	Excise and Taxation	75	80	Revision Cases
624	411	Excise and Taxation	75	82	Under assessment of tax due to application of incorrect rates of tax: Non/short leavey of tax
625	412	Excise and Taxation	75	83	Non levy of penalty for bogus ITC claim/sale suppression
626	413	Excise and Taxation	75	84	Suppression of Sale – Non levy of penalty for bogus ITC claim
627	414	Excise and Taxation	75	85	Suppression of Sale – Non levy of penalty for bogus ITC claim
628	415	Excise and Taxation	75	87	Evasion of tax by registered dealers
629	416	Excise and Taxation	75	89	Non/short levy of interest
630	417	Excise and Taxation	75	90	Result of Audit
631	418	Excise and Taxation	75	91	Non / short recovery of license fee from the licensees
632	419	Excise and Taxation	75	92	Non/short recovery of license fee from the licensees
633	420	Excise and Taxation	75	93	Surety bonds not collected before the allotment of vends
634	421	Excise and Taxation	75	94	Non-realization of differential license fee on re-auction
635	422	Excise and Taxation	75	95	Non / short recovery of interest

636	423	Excise and Taxation	75	96	Non levy/realization of penalty for short lifting of quarterly quota of liquor
637	424	Excise and Taxation	75	97	Non levy/recovery of penalty for illegal possession and trade of liquor
638	425	Excise and Taxation	78	1	Evasion of tax detected by the Department
639	426	Excise and Taxation	78	2	Non production of records to audit for scrutiny
640	427	Excise and Taxation	78	3	Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC)
641	428	Excise and Taxation	78	4	Non registration of works contractors
642	429	Excise and Taxation	78	5	Reduction in number of scrutiny cases
643	430	Excise and Taxation	78	6	Underassessment/irregular refund of tax due to application of incorrect rate of tax
644	431	Excise and Taxation	78	7	Underassessment due to allowing benefit against fake forms
645	432	Excise and Taxation	78	8	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
646	433	Excise and Taxation	78	9	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
647	434	Excise and Taxation	78	10	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
648	435	Excise and Taxation	78	11	Underassessment due to non levy of tax/interest/surcharge and allowing excess benefit of tax concession
649	436	Excise and Taxation	78	12	Underassessment / Excess refund due to non / incorrect reversal of ITC
650	437	Excise and Taxation	78	13	Underassessment / Excess refund due to non / incorrect reversal of ITC
651	438	Excise and Taxation	78	14	Underassessment / Excess refund due to non / incorrect reversal of ITC
652	439	Excise and Taxation	78	15	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
653	440	Excise and Taxation	78	16	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
654	441	Excise and Taxation	78	17	Non-consideration of stock of Paddy/Rice purchased against form VAT-D2
655	442	Excise and Taxation	78	18	Non levy of penalty under Section 10A of CST Act
656	443	Excise and Taxation	78	19	Excess refund due to allowing deduction against invalid documents
657	444	Excise and Taxation	78	20	Irregular refund to contractors/traders
658	445	Excise and Taxation	78	21	Irregular refund to contractors of DMRC
659	446	Excise and Taxation	78	22	Non maintenance of Demand and Collection register (DCR) of returns (VAT G-8)

660	447	Excise and Taxation	78	23	Late servicing of assessment orders and demand notices
661	448	Excise and Taxation	78	24	Non examination of assessment cases by DETCs/JETCs
662	449	Excise and Taxation	78	25	Loss of revenue due to delay in re-assessment of the cases
663	450	Excise and Taxation	78	26	Recovery of demand created during the year
664	451	Excise and Taxation	78	27	Incorrect benefit of ITC on goods not sold
665	452	Excise and Taxation	78	29	Non/short levy of tax due to incorrect classification
666	453	Excise and Taxation	78	30	Excess allowance of deposit of tax
667	454	Excise and Taxation	78	31	Non levy of tax on sale of chemicals
668	455	Excise and Taxation	78	32	Short levy of tax on sale of pipes
669	456	Excise and Taxation	78	33	Non levy of additional tax/penalty for misuse of Form VAT D-1
670	457	Excise and Taxation	78	34	Evasion of tax due to suppression of Sales
671	458	Excise and Taxation	78	35	Results of audit
672	459	Excise and Taxation	78	36	Non/short levy of license Fee and interest
673	460	Excise and Taxation	78	37	Non/short levy of license Fee and interest
674	461	Excise and Taxation	78	38	Non levy/recovery of penalty for illegal possession and trade of liquor
675	462	Excise and Taxation	82	73	Non production of records to audit for scrutiny
676	463	Excise and Taxation	82	74	Non-disposal of attached property
677	464	Excise and Taxation	82	75	Deletion of demand against false forms
678	465	Excise and Taxation	82	76	Irregular deletion/concealment of arrears
679	466	Excise and Taxation	82	77	Failure to initiate follow up action
680	467	Excise and Taxation	82	78	Non levy of interest
681	468	Excise and Taxation	82	79	Under assessment of tax due to calculation mistake
682	469	Excise and Taxation	82	80	Short/Non levy of tax due to incorrect classification
683	470	Excise and Taxation	82	81	Short/Non levy of tax due to incorrect classification
684	471	Excise and Taxation	82	82	Short/Non levy of tax due to incorrect classification
685	472	Excise and Taxation	82	83	Non levy of interest
686	473	Excise and Taxation	82	84	Incorrect benefit of input tax credit on goods not sold
687	474	Excise and Taxation	82	85	Results of audit
688	475	Excise and Taxation	82	86	Non/short deposit of security and additional security
689	476	Excise and Taxation	82	87	Non/short recovery of license fee and interest
690	477	Excise and Taxation	82	88	Non/short recovery of license fee and interest
691	478	Excise and Taxation	82	89	Non-realisation of differential license fee on re-auction.

692	479	Excise and Taxation	82	90	Non-realisation of differential license fee on re-auction
693	480	Excise and Taxation	82	91	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
694	481	Excise and Taxation	82	92	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
695	482	Excise and Taxation	82	93	Non-recovery/levy of penalty for illegal possession and trade of liquor
696	483	Excise and Taxation	82	94	Non-recovery/levy of penalty for illegal possession and trade of liquor
697	484	Excise and Taxation	82	95	Internal control mechanism
698	485	Excise and Taxation	82	96	Inadequate coverage of internal audit
699	486	Excise and Taxation	82	97	Result of Audit
Finance					
700	1	Haryana State Lotteries	36	25	Suspended misappropriation of Government money
701	2	Haryana State Lotteries	46	36	Appointment of main stockists
702	3	Haryana State Lotteries	46	40	Other points of interest
703	4	Finance (Lotteries)	50	3	Printing of lottery tickets
704	5	Finance (Lotteries)	50	146	Results of Audit
705	6	Haryana State Lotteries	52	87	Short Deposit of State proceeds of lottery tickets
706	7	Finance	56	14	Overpayment of pensionary benefits
707	8	Finance	58	39	Non charging of interest and penal interest
708	9	Finance	58	40	Loans to Municipal Councils/ Municipal Committees
709	10	Finance	58	72	Overpayment of pensionary benefits
710	11	Finance and Justice	62	68	Recovery regarding appointment of daily wage workers
711	12	Finance	63	38	Results of Audit
712	13	Finance	63	39	Incorrect classification / non-collection of guarantee fee
713	14	Finance	63	40	Government guarantees
714	15	Finance	63	41	Conclusion/Recommendations
715	16	Finance	63	76	Mismatch of expenditure data in OTIS database
716	17	Finance	65	20	Overpayment of pensionary benefits
717	18	Finance	67	37	Overpayment of pensionary benefits
718	19	Finance	68	89	Non recovery of Loans and interest
719	20	Finance	68	90	Non recovery of loans and interest
720	21	Finance	68	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
721	22	Finance	68	93	Non reconciliation of outstanding loans and interest

722	23	Finance	71	75	Non-raising of demand of guarantee fee
723	24	Finance	74	48	Non-claiming of interest on unutilized funds
724	25	Finance	80	52	Misappropriations, losses, defalcations, etc.
725	26	Finance	81	56	Misappropriations, losses, defalcations, etc:
Food and Drug Administration					
726	1	Food and Drug Administration	79	28	Non-conducting of survey and non-registration of Food Business Operators
727	2	Food and Drug Administration	79	29	Inadequate infrastructure facilities in the food laboratories
728	3	Food and Drug Administration	79	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
729	4	Food and Drug Administration	79	31	Inspection of registered establishment
730	5	Food and Drug Administration	79	32	Non-achievement of targets for collection of samples
731	6	Food and Drug Administration	79	33	Non-adjudication against offenders of sub-standard/misbranded samples
732	7	Food and Drug Administration	79	34	Delay in adjudication of cases
733	8	Food and Drug Administration	79	35	Availability of manpower
734	9	Food and Drug Administration	79	36	Information, Education and Communication activities
735	10	Food and Drug Administration	79	37	Conclusion
Food, Civil supplies & Consumer Affairs					
736	1	Food, Civil supplies & Consumer Affairs	23	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
737	2	Food, Civil supplies & Consumer Affairs	34	47	Under storage of wheat
738	3	Food, Civil supplies & Consumer Affairs	36	7	Loss due to storage of wheat.
739	4	Food, Civil supplies & Consumer Affairs	40	47	Damage caused to wheat in Storage
740	5	Food, Civil supplies & Consumer Affairs	42	42	Loss due to negligence
741	6	Food, Civil supplies & Consumer Affairs	60	90	Loss due to delay in supply of wheat to Food Corporation of India
742	7	Food, Civil supplies & Consumer Affairs	63	68	(i) Food Security, Subsidy and Management of Foodgrain (ii) Financial arrangements
743	8	Food, Civil supplies & Consumer Affairs	63	69	Loss of interest due to delay in deposit of cheques

744	9	Food, Civil supplies & Consumer Affairs	63	70	Loss due to non adherence of the instructions of FCI
745	10	Food, Civil supplies & Consumer Affairs	63	71	Millers had not supplied the rice after milling of paddy
746	11	Food, Civil supplies & Consumer Affairs	63	72	Loss due to damage of wheat
747	12	Food, Civil supplies & Consumer Affairs	63	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
748	13	Food, Civil supplies & Consumer Affairs	65	14	State/District Consumer Protection Councils not functional
749	14	Food, Civil supplies & Consumer Affairs	65	16	Excess consumption of gunny bags
750	15	Food, Civil supplies & Consumer Affairs	68	30	Loss due to lack of supervision and improper storage of wheat stock
751	16	Food, Civil supplies & Consumer Affairs	72	47	Loss of interest due to delay in claiming refund of Bonus paid to farmers
752	17	Food, Civil supplies & Consumer Affairs	75	58	Loss due to distribution of food grains to ineligible ration card holders
753	18	Food, Civil supplies & Consumer Affairs	77	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
754	19	Food, Civil supplies & Consumer Affairs	77	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
755	20	Food, Civil supplies & Consumer Affairs	77	41	Non-delivery of rice by millers
756	21	Food, Civil supplies & Consumer Affairs	77	42	Non-recovery from the millers
757	22	Food, Civil supplies & Consumer Affairs	77	43	Non-recovery of amount of value cut and moisture cut from millers
758	23	Food, Civil supplies & Consumer Affairs	77	44	Non-adherence of guidelines
759	24	Food, Civil supplies & Consumer Affairs	80	13	Non-realisation of claims from FCI and extra burden of interest
760	25	Food, Civil supplies & Consumer Affairs	80	14	Delay in furnishing utilization certificates
761	26	Food, Civil supplies & Consumer Affairs	81	14	Extra burden of interest
762	27	Food, Civil supplies & Consumer Affairs	81	15	Loss due to suspected misappropriation of paddy
763	28	Food, Civil supplies & Consumer Affairs	81	16	Delay in furnishing utilization certificates
764	29	Food, Civil supplies & Consumer Affairs	82	28	Misappropriation of paddy due to violation of laid down norms by the department
765	30	Food, Civil supplies & Consumer Affairs	82	29	Extra burden of interest due to delay in claiming diriage charges.

766	31	Food, Civil supplies & Consumer Affairs	82	30	Delay in furnishing utilisation certificate (S.F.)
Forest & Wildlife					
767	1	Forest	56	5	Rehabilitation of common lands in Aravali Hills
768	2	Forest	58	3	Rehabilitation of common lands in Aravalli Hills
769	3	Forest	58	41	Short Recovery of royalty on forest produce
770	4	Forest	58	130	Loss due to delay in harvesting of poplar trees
771	5	Forest	58	132	Absence of physical verification of timer
772	6	Forest	58	133	Loss due to excess unit cost.
773	7	Forest	63	79	Nugatory expenditure
774	8	Forest	67	7	Fire protection measures not taken
775	9	Forest	67	8	Community institution strengthening process/Villages Resource Management Committee
776	10	Forest	67	10	Expenditure in violation of project guidelines/Wasteful expenditure on construction of coffer dam
777	11	Forest	67	11	Expenditure on labour on construction works
778	12	Forest	71	79	Results of Audit
779	13	Forest	72	15	Non-realization of compensation for Use of forest land for non-forest purposes
780	14	Forest	72	16	Haryana wood-based Industries Revolving Corpus Fund
781	15	Forest	79	57	Delay in furnishing utilization certificates
782	16	Forest	80	15	Unfruitful expenditure on water harvesting structure
783	17	Forest	82	31	Encroachment of forest land
784	18	Forest	82	32	Failure to increase forest cover due to non-receipt of possession of non-forest land and delay in plantation
785	19	Forest	82	33	Poor/inadequate control Failur
786	20	Forest	82	34	Delay in furnishing utilisation certificates (SF)
General					
787	1	General	52	65	Write-off of losses etc
788	2	General	58	44	Results of Audit
789	3	General	58	97	Write-off of losses, etc
790	4	General	61	28	Misappropriations, defalcations, etc.
791	5	General	61	31	Lack of accountability
792	6	General	63	84	Financial assistance to local bodies and other institutions
793	7	General	63	85	Misappropriations, defalcations, etc.

794	8	General	63	86	Write-off of losses, etc.
795	9	General	64	9	Financial assistance to local bodies and others institutions
796	10	General	64	10	Misappropriations, defalcations etc.
797	11	General	64	11	Write-off losses etc.
798	12	General	65	23	Financial assistance to local bodies and other institutions
799	13	General	65	24	Misappropriations, defalcations, etc.
800	14	General	65	25	Write-off of losses, etc.
Health & Family Welfare					
801	1	Medical and Health	38	18	Stores and Stock
802	2	Medical and Health	56	6	Working of Medical and Health Department including Manpower Management
803	3	Medical and Health	56	7	Hospitals and dispensaries
804	4	Medical and Health	56	9	Hospital Waste Management
805	5	Medical and Health	58	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
806	6	Medical and Health	58	69	Implementation of Prevention of Food Adulteration Act
807	7	Medical and Health	60	3	Prevention and Control of Diseases.
808	8	Medical and Health	62	56	Manpower
809	9	Medical and Health	62	57	Manufacturing and selling units
810	10	Medical and Health	62	59	Statistics of prosecutions vis-à-vis cases filed
811	11	Family welfare	65	22	Lack of response to Audit findings and observations resulting in erosion of accountability
812	12	Health	68	44	Avoidable payment due to non-insurance of vehicles
813	13	Health	68	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
814	14	Health	68	47	Follow up on Audit s
815	15	Health	70	3	Financial Management
816	16	Health	70	4	Shortage of staff at CHC and PHC level
817	17	Health	70	6	Unfruitful expenditure on purchase of food testing equipment
818	18	Health	72	4	Outstanding loans and advances
819	19	Health and Family Welfare	73	70	Embezzlement due to inadequate internal control
820	20	Health	74	15	Construction of CHCs, PHCs and SCs
821	21	Health	74	16	Improper-functioning of PHCs/Sub-Centres
822	22	Health	74	17	Lack of basic amenities in Sub-Centres

823	23	Health	74	19	Dispensing adulterated/spurious medicines to the patients
824	24	Health	74	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
825	25	Health	74	21	Embezzlement due to inadequate financial control
826	26	Health	75	59	Non-recovery of bond money
827	27	Health	77	45	Utilization of funds by Red cross Society
828	28	Health	77	46	Training to the handicapped persons
829	29	Health	81	17	Award of rate contract to ineligible firms
830	30	Health	81	18	Purchase of medicines from blacklisted firms
831	31	AYUSH(Health)	82	25	Loss of revenue
Higher Education					
832	1	Higher Education	52	6	Extra expenditure on purchase of paper
833	2	Higher Education	54	31	Nugatory expenditure due to payment of idle wages
834	3	Higher Education	72	6	Compilation of annual accounts
835	4	Higher Education	72	7	Submission of false utilization certificate
836	5	Higher Education	72	9	Under utilization of earmarked fund
837	6	Higher Education	72	11	Avoidable expenditure on customs Duty
838	7	Higher Education	72	12	Performance evaluation
839	8	Higher Education	72	13	Misappropriations, losses, defalcations, etc.
840	9	Higher Education	77	18	Affiliation
841	10	Higher Education	77	19	Irregularities noticed in respect of bank guarantees
842	11	Higher Education	77	20	Implementation of rules, regulations etc. and availability of infrastructure and faculty - Recognition on fake documents
843	12	Higher Education	77	22	Implementation of reservation / fee concession policy
844	13	Higher Education	77	23	Infrastructure
845	14	Higher Education	77	24	Internal control mechanism
846	15	Higher Education	80	1	Non-preparation of plan for Sustainable Development goals
847	16	Higher Education	80	2	Non-adjustment of temporary advances
848	17	Higher Education	80	3	Avoidable payment of Service Tax
849	18	Higher Education	80	4	Computerisation of University Activities
850	19	Higher Education	80	5	Non-enforcement of standards for quality education in affiliated colleges
851	20	Higher Education	80	6	Continuation of provisional affiliation of the colleges/ institutions despite non-removal of deficiencies

Home					
852	1	Home(Jail)	50	9	Injudicious purchase
853	2	Home	56	18	Stores and Stock
854	3	Home	60	131	Arrears in revenue
855	4	Home	60	134	Arrears in revenue
856	5	Home	63	49	Arrears of revenue
857	6	Home	63	50	Results of Audit
858	7	Home	63	51	Results of Audit
859	8	Home	63	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
860	9	Home	65	68	Arrears of revenue
861	10	Home	67	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period
862	11	Home	68	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
863	12	Home	68	94	Arrears of revenue
864	13	Home	68	95	Results of Audit
865	14	Home	68	161	Analysis of arrears of revenue
866	15	Home	70	8	Financial Management
867	16	Home	70	9	Records of advances not maintained
868	17	Home	70	10	Construction of residential and non-residential buildings
869	18	Home	70	11	Delay/non-completion of building works
870	19	Home	70	72	Non-realization of police cost from Railways
871	20	Home	70	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification s
872	21	Home	70	74	Delay in submission of inventory of unclaimed vehicles
873	22	Home	70	75	Non-short raising of bills
874	23	Home	70	76	Non-short raising of bills
875	24	Home	70	77	Non-disposal of arms and ammunition
876	25	Home	70	78	Non-disposal of condemned vehicles
877	26	Home	73	64	Audit Findings
878	27	Home	73	65	Non-forfeiture of surely bonds
879	28	Home	74	52	Unfruitful expenditure/blockade of Government funds
880	29	Home	74	53	Misappropriations, losses, defalcations etc
881	30	Home and Administration of Justice	75	61	Management of properties of Haryana Wakf Board

882	31	Home	77	49	Non-implementation of Outdoor Surveillance System
883	32	Home and Administration of Justice	79	38	Non-implementation of project for upgradation of Police Control Room
884	33	Home(Jail)	80	8	Outstanding recoveries on account of job work/sales by jail factories
885	34	Home(Jail)	80	11	Infrastructure in prisons
886	35	Home(Jail)	80	12	Non-constitution of Board of Visitors for inspection of Jails
887	36	Home	82	35	Unauthorised use of golf course on Government land
Housing					
888	1	Housing	48	27	Avoidable liability of interest
889	2	Housing	52	56	Delayed disbursement of loan to the beneficiaries led to avoidable liability of interest
890	3	Housing	67	17	Avoidable loss due to delay in deposit of advance tax
891	4	Housing	67	18	Non-achievement of financial and physical targets of construction of houses
892	5	Housing	67	19	Construction of houses without demand survey
893	6	Housing	67	21	Extra expenditure due to allotment of work at higher rates
894	7	Housing	67	22	Non-recovery of compensation from contractors.
895	8	Housing	67	23	Fire fighting systems remaining non-functional
896	9	Housing	75	62	Irregular allotment of open space
897	10	Housing	80	16	Unfruitful expenditure on construction of Community Centre
898	11	Housing (Housing Board)	81	20	Avoidable expenditure on abandoned housing project
899	12	Housing (Housing Board)	82	36	Avoidable payment of income tax and non-realisation of interest
Skill Development & Industrial Training					
900	1	Industrial Training	62	80	Delay in issue of Inspection s and settlement of old objections
901	2	Industrial Training and Vocational Education	77	50	Blockade of funds due to injudicious selection of site
902	3	Industrial Training	79	39	Purchases without tendering process
903	4	Industrial Training	79	40	Non-utilization of surplus machinery and tools
904	5	Industrial Training	80	53	Misappropriations, losses, defalcations, etc.
905	6	Industrial Training	82	66	Delay in furnishing utilisation certificates (S.F.)

Industries and Commerce					
906	1	Industries and commerce	16	2(d)	Supply of setting up industries unit in selected backward areas
907	2	Industries and commerce	22	10 (ii)	Industrial Estate
908	3	Industries and commerce	32	4	Development of small industries
909	4	Industries and commerce	36	13	Non-utilization of loan
910	5	Industries and Commerce (Supplies and Disposal)	40	49	Extra expenditure due to retendering
911	6	Industries and commerce	50	5	Capital investment subsidy
912	7	Industries and commerce	50	6	Irregular release/non-recovery of assistance
913	8	Industries and commerce	64	66	Results of Audit
914	9	Industries and commerce	68	48	Abstract of performance of the autonomous bodies
915	10	Industries and commerce	70	27	Block of funds
916	11	Industries and commerce	72	116	Excess benefit of deferment for expansion Of industrial unit
917	12	Industries and commerce	72	117	Non/short recovery of interest free loan
918	13	Industries and commerce	72	118	Non/short recovery of interest free loan
919	14	Industries and commerce	72	119	Incorrect computation of fixed capital Investment and excess tax concession
920	15	Industries and commerce	73	87	Delay in furnishing utilization certificates (STATE FINANCES)
921	16	Industries and commerce	79	42	Non-achievement of targets for conducting training
922	17	Industries and Commerce	79	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
923	18	Industries and commerce	79	44	Delay in furnishing utilization certificates
924	19	Industries and Commerce (Supplies and Disposal)	81	21	Information Technology Audit of e-Procurement system
925	20	Industries and Commerce(Supplies and Disposal)	81	22	Delay in furnishing utilization certificates
Information, Public Relations and Cultural Affairs					
926	1	Information, Public Relations and Cultural Affairs	75	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
927	2	Information, Public Relations and Cultural Affairs	80	17	Effectiveness of advertisement on TV channels
Irrigation and Water Resources					
928	1	Irrigation and Water Resources	22	20	Penal recovery of cost of coal issued to Kiln Contractors in excess requirement

929	2	Irrigation and Water Resources	46	34	Procurement of sub-standard cement
930	3	Irrigation and Water Resources	50	22	Surplus materials
931	4	Irrigation and Water Resources	54	90	Short recovery of lease rent
932	5	Irrigation and Water Resources	58	76	Unauthorized excess execution of work in post tender stage
933	6	Irrigation and Water Resources	58	78	Avoidable expenditure due to incorrect sanction of estimates
934	7	Irrigation and Water Resources	58	79	Unfruitful expenditure on extension of existing channel
935	8	Irrigation and Water Resources	60	34	Formulation of schemes
936	9	Irrigation and Water Resources	60	36	Implementation of schemes
937	10	Irrigation and Water Resources	60	39	Land under unauthorized possessions
938	11	Irrigation and Water Resources	60	41	Recoverable amount
939	12	Irrigation and Water Resources	60	42	Store management
940	13	Irrigation and Water Resources	60	43	Complaint Cases
941	14	Irrigation and Water Resources	60	44	Introduction of selection grade of Engineers
942	15	Irrigation and Water Resources	60	46	Recoverable amount from HUDA.
943	16	Irrigation and Water Resources	60	51	Monitoring
944	17	Irrigation and Water Resources	65	56	Arrear of water charges
945	18	Irrigation and Water Resources	65	57	Non/short levy of additional charges/surcharge
946	19	Irrigation and Water Resources	67	30	Extra/avoidable expenditure on land acquisition
947	20	Irrigation and Water Resources	68	32	Loss of interest due to heavy unspent balance
948	21	Irrigation and Water Resources	68	98	Results of Audit
949	22	Irrigation and Water Resources	71	21	Extra expenditure due to non-finalisation of tenders within the validity period
950	23	Irrigation and Water Resources	71	22	Unfruitful expenditure on incomplete drainage scheme

951	24	Irrigation and Water Resources	71	81	Results of Audit
952	25	Irrigation and Water Resources	72	36	Excess payment due to adoption of incorrect Wholesale price index of steel
953	26	Irrigation and Water Resources	73	6	Planning
954	27	Irrigation and Water Resources	73	10	Damage of head regulator costing Rs.1.35 crore
955	28	Irrigation and Water Resources	73	13	Non-recovery of balance amount from LAO
956	29	Irrigation and Water Resources	73	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
957	30	Irrigation and Water Resources	73	20	Utilisation of Acquired/Allotted Land and Management of Government Land
958	31	Irrigation and Water Resources	73	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
959	32	Irrigation and Water Resources	75	64	Unfruitful expenditure on construction of a minor
960	33	Irrigation and Water Resources	75	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
961	34	Irrigation and Water Resources	75	66	Miscellaneous Public Works Advances
962	35	Irrigation and Water Resources	77	53	Avoidable expenditure on acquisition of land
963	36	Irrigation and Water Resources	80	50	Misappropriations, losses, defalcations, etc.
964	37	Irrigation and Water Resources	81	23	Incomplete Irrigation Project
965	38	Irrigation and Water Resources	81	24	Misappropriations, losses, defalcations, etc:
966	39	Irrigation and Water Resources	82	63	Misappropriations, losses, defalcations, etc. (S.F.)
Labour					
967	1	Labour and Employment	72	48	Non-achievement of objectives due to non-Utilization of cess funds
968	2	Labour	73	3	Short realization of cess
969	3	Labour	73	4	Short collection of cess
970	4	Labour	73	5	Delayed/non-deposit of cess
971	5	Labour	79	45	Delay in construction of Workers' Facilitation Centres
972	6	Labour	80	18	Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax
973	7	Labour (ESI)	81	53	Delay in furnishing utilization certificates:

974	8	Labour	82	64	Misappropriations, losses, defalcations, etc. (S.F.)
Medical Education and Research					
975	1	Medical Education and Research	77	26	Non-maintenance of record for accountal of processing fee/absence of provision for charging processing fee
976	2	Medical Education and Research	77	27	Irregularities noticed in respect of bank guarantees
977	3	Medical Education and Research	77	28	Implementation of rules, regulations etc. and availability of infrastructure and faculty – Recognition of fake documents
978	4	Medical Education and Research	79	10	Deficiencies in maintenance of records and suspected embezzlement
979	5	Medical Education and Research	79	11	Non-adjustment of advances
980	6	Medical Education and Research	79	14	Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana
981	7	Medical Education and Research	79	15	Implementation of Schemes - Pilot Programme for Prevention of Burn Injury
982	8	Medical Education and Research	79	16	Avoidable payment of Service Tax
983	9	Medical Education and Research	79	17	Improper evaluation of bids
Mines and Geology					
984	1	Mines and Geology	29	71	Results of Audit
985	2	Mines and Geology	32	47	Uncollected revenue
986	3	Mines and Geology	32	48	Results of Audit
987	4	Mines and Geology	34	55	Uncollected revenue
988	5	Mines and Geology	38	50	Results of Audit
989	6	Mines and Geology	38	51	Receipts from Mines and Minerals
990	7	Mines and Geology	40	93	Outstanding Inspection s.
991	8	Mines and Geology	40	94	Results of Audit
992	9	Mines and Geology	44	48	Uncollected Revenue
993	10	Mines and Geology	44	50	Results of Audit
994	11	Mines and Geology	44	53	Short Calculation of interest
995	12	Mines and Geology	44	54	Uncollected Revenue
996	13	Mines and Geology	44	56	Results of Audit
997	14	Mines and Geology	44	57	Non-realisation of contract money and interest
998	15	Mines and Geology	44	58	Non-recovery of dead rent and interest thereon
999	16	Mines and Geology	44	59	Interest not charged on delayed payments
1000	17	Mines and Geology	44	60	Uncollected revenue.

1001	18	Mines and Geology	44	61	Results of Audit
1002	19	Mines and Geology	44	62	Non-recovery of contract money and interest
1003	20	Mines and Geology	44	63	Non-recovery/Short-recovery of royalty
1004	21	Mines and Geology	44	64	Interest not charged
1005	22	Mines and Geology	48	14	Arrears in revenue
1006	23	Mines and Geology	48	15	Outstanding inspection s and audit observations
1007	24	Mines and Geology	50	112	Results of Audit
1008	25	Mines and Geology	50	139	Arrears in revenue
1009	26	Mines and Geology	54	97	Arrears in revenue
1010	27	Mines and Geology	54	98	Results of Audit
1011	28	Mines and Geology	54	99	Short recovery of contract money and interest
1012	29	Mines and Geology	58	19	Arrears in revenue
1013	30	Mines and Geology	58	20	Results of Audit
1014	31	Mines and Geology	58	21	Receipts from Mines and Minerals
1015	32	Mines and Geology	58	22	Non/Short recovery of dead rent, royalty and interest
1016	33	Mines and Geology	58	23	Non/Short recovery of royalty from Brick Kiln Owners
1017	34	Mines and Geology	58	24	Non-recovery of lease fee on short term permits
1018	35	Mines and Geology	58	25	Non recovery of interest on belated payments
1019	36	Mines and Geology	63	47	Arrears of revenue
1020	37	Mines and Geology	63	48	Results of Audit
1021	38	Mines and Geology	65	65	Arrears of revenue
1022	39	Mines and Geology	65	66	Arrears of revenue
1023	40	Mines and Geology	65	67	Non/short recovery of royalty and interest
1024	41	Mines and Geology	67	75	Non recovery of royalty and interest
1025	42	Mines and Geology	68	79	Results of Audit
1026	43	Mines and Geology	70	81	Result of audit
1027	44	Mines and Geology	70	82	Non-recovery of royalty and interest
1028	45	Mines and Geology	71	82	Results of audit
1029	46	Mines and Geology	71	83	Non-recovery of royalty and interest
1030	47	Mines and Geology	72	121	Non-recovery of royalty and interest
1031	48	Mines and Geology	73	144	Results of Audit
1032	49	Mines and Geology	73	145	Non/short realisation of bid money
1033	50	Mines and Geology	74	117	Non/short realisation of bid money
1034	51	Mines and Geology	78	49	Non/short recovery of royalty and interest
1035	52	Mines and Geology	82	110	Result of Audit

1036	53	Mines and Geology	82	111	Non/short recovery of royalty and interest
Power (Chief Electrical Inspector)					
1037	1	Power (Chief Electrical Inspector)	52	76	Non-charging of electricity duty on extended load
1038	2	Power (Chief Electrical Inspector)	52	77	Short realization of electricity duty due to application of incorrect rates
1039	3	Power (Chief Electrical Inspector)	52	78	Electricity duty not charged after expiry of exemption period
1040	4	Power (Chief Electrical Inspector)	70	85	Analysis of arrears of revenue
Printing and Stationery					
1041	1	Printing and Stationery	58	82	Excess issue of paper to private printers
1042	2	Printing and Stationery	60	90A	Overpayment to private printer
Public Health Engineering					
1043	1	Public Health Engineering	38	41	Excess payment to the contractor
1044	2	Public Health Engineering	38	42	Excess Payment
1045	3	Public Health Engineering	40	33	Stores and stock
1046	4	Public Health Engineering	44	3	Sub-Standard execution of work.
1047	5	Public Health Engineering	58	80	Non-responsiveness to Audit findings and observation resulting in erosion of accountability
1048	6	Public Health Engineering	61	12	Shortage of material
1049	7	Public Health Engineering	64	3	Non-recovery of loans and non-contribution of share by MCs
1050	8	Public Health Engineering	64	4	Recoverable amount from HUDA
1051	9	Public Health Engineering	64	6	Yamuna Action Plan
1052	10	Public Health Engineering	65	72	Results of Audit
1053	11	Public Health Engineering	70	79	Result of audit
1054	12	Public Health Engineering	70	80	Non-recovery of water charges
1055	13	Public Health Engineering	71	15	Execution of work without call of tenders
1056	14	Public Health Engineering	71	18	Blocking of funds on purchase of stores in excess of requirement

1057	15	Public Health Engineering	71	85	Non-recovery of water charges
1058	16	Public Health Engineering	75	1	Expenditure in excess of estimates
1059	17	Public Health Engineering	75	3	Irregular splitting of works
1060	18	Public Health Engineering	77	4	Irregular splitting of works
1061	19	Public Health Engineering	77	11	Blockade of funds on unutilized pipes
1062	20	Public Health Engineering	80	22	Non-completion of the projects within stipulated period
1063	21	Public Health Engineering	80	23	Irregular enhancement of scope of works
1064	22	Public Health Engineering	82	37	Unfruitful expenditure on incomplete work.
1065	23	Public Health Engineering	82	38	Misappropriations, losses, defalcations, etc. (S.F.)
Public Works Department (Building & Roads)					
1066	1	Public Works Department (Building & Roads)	36	51	Results of Audit
1067	2	Public Works Department (Building & Roads)	38	61	Arrears of rent
1068	3	Public Works Department (Building & Roads)	50	47	Construction of major building including Staff Quarters
1069	4	Public Works Department (Building & Roads)	50	49	Execution of works without technical sanction of cost estimates
1070	5	Public Works Department (Building & Roads)	50	57	Reimbursement claims
1071	6	Public Works Department (Building & Roads)	50	61	Release of advances not covered by agreement
1072	7	Public Works Department (Building & Roads)	50	63	Excess payment of price increase on diesel
1073	8	Public Works Department (Building & Roads)	50	65	Irregular adjustment of expenditure
1074	9	Public Works Department (Building & Roads)	52	43	Miscellaneous Public Works Advances
1075	10	Public Works Department (Building & Roads)	54	22	Avoidable payment of interest
1076	11	Public Works Department (Building & Roads)	58	136	Utilization of departmental receipts towards expenditure
1077	12	Public Works Department (Building & Roads)	60	64	Non-responsiveness to Audit findings and observations resulting in erosion of accountability
1078	13	Public Works Department (Building & Roads)	61	8	Execution of Works

1079	14	Public Works Department (Building & Roads)	62	76	Non-adjustment of storage charges
1080	15	Public Works Department (Building & Roads)	62	77	Irregular/un-authorized expenditure of storage charges
1081	16	Public Works Department (Building & Roads)	62	78	Non-recovery of difference of sales tax
1082	17	Public Works Department (Building & Roads)	63	52	Results of Audit
1083	18	Public Works Department (Building & Roads)	63	61	Deficient agreements
1084	19	Public Works Department (Building & Roads)	63	62	Execution of works without technical sanctions
1085	20	Public Works Department (Building & Roads)	63	64	Loss due to failure to include sales tax clause in the contract document
1086	21	Public Works Department (Building & Roads)	63	65	Supply of Portland pozzolona cement instead of ordinary Portland Cement
1087	22	Public Works Department (Building & Roads)	64	8	Over payment to contractors
1088	23	Public Works Department (Building & Roads)	68	39	Irregular expenditure on operation of excess ex-cadre posts
1089	24	Public Works Department (Building & Roads)	72	39	Undue financial aid to contractor
1090	25	Public Works Department (Building & Roads)	73	36	Status of Acquisition and Allotment of Land at State Level
1091	26	Public Works Department (Building & Roads)	73	37	Acquisition of land
1092	27	Public Works Department (Building & Roads)	73	38	Conducting of physical verification of Government land
1093	28	Public Works Department (Building & Roads)	73	39	Non-mutation of land acquired
1094	29	Public Works Department (Building & Roads)	73	41	Unfruitful expenditure on incomplete building
1095	30	Public Works Department (Building & Roads)	75	68	Incomplete works
1096	31	Public Works Department (Building & Roads)	75	69	Miscellaneous Public Works Advances
1097	32	Public Works Department (Building & Roads)	77	55	Avoidable expenditure on acquisition of land
1098	33	Public Works Department (Building & Roads)	79	46	Maintenance of Roads
1099	34	Public Works Department (Building & Roads)	79	47	Contract management - Non-recovery of liquidated damages
1100	35	Public Works Department (Building & Roads)	79	48	Excess payment to agencies

1101	36	Public Works Department (Building & Roads)	79	49	Unfruitful expenditure on incomplete work
1102	37	Public Works Department (Building & Roads)	80	24	Premature deposit of funds with Railways
1103	38	Public Works Department (Building & Roads)	80	25	Time and cost overrun
1104	39	Public Works Department (Building & Roads)	82	39	Unfruitful expenditure on widening and strengthening of link road.
Renewable Energy					
1105	1	Renewable Energy	38	16	Evaluation and monitoring.
1106	2	Renewable Energy	74	60	Implementation of Solar Street Lighting Systems Programme
Revenue and Disaster Management					
1107	1	Revenue and Disaster Management	26	10	Gratuitous relief for crops/houses damaged
1108	2	Revenue and Disaster Management	29	62	Results of Audit
1109	3	Revenue and Disaster Management	34	29	Land reforms
1110	4	Revenue and Disaster Management	34	30	Compensation to landowner
1111	5	Revenue and Disaster Management	34	31	Consolidation of holdings
1112	6	Revenue and Disaster Management	34	84	Under valuation of immovable property
1113	7	Revenue and Disaster Management	40	80	Results of Audit
1114	8	Revenue and Disaster Management	40	81	Under valuation of immovable property
1115	9	Revenue and Disaster Management	40	82	Misclassifications of instruments
1116	10	Revenue and Disaster Management	40	83	Irregular grant of exemption
1117	11	Revenue and Disaster Management	40	89	Embezzlement of Government revenue
1118	12	Revenue and Disaster Management	42	103	Results of Audit
1119	13	Revenue and Disaster Management	42	104	Irregular exemption of stamp duty
1120	14	Revenue and Disaster Management	44	46	Mewat Development Board
1121	15	Revenue and Disaster Management	44	66	Uncollected Revenue (Land Revenue)

1122	16	Revenue and Disaster Management	44	68	Short levy of Stamp duty
1123	17	Revenue and Disaster Management	44	70	Evasion of Stamp duty and registration fee through power of attorney
1124	18	Revenue and Disaster Management	44	72	Misclassification of instruments
1125	19	Revenue and Disaster Management	44	73	Uncollected Revenue
1126	20	Revenue and Disaster Management	44	76	Results of Audit
1127	21	Revenue and Disaster Management	50	95	Internal Audit
1128	22	Revenue and Disaster Management	50	100	Short levy of stamp duty
1129	23	Revenue and Disaster Management	50	105	Outstanding audit objections in Internal Audit
1130	24	Revenue and Disaster Management	50	107	Short recovery of stamp duty on mortgage deed
1131	25	Revenue and Disaster Management	50	108	Evasion of stamp and registration fees through power of attorney
1132	26	Revenue and Disaster Management	50	137	Arrears in revenue
1133	27	Revenue and Disaster Management	52	69	Results of Audit
1134	28	Revenue and Disaster Management	52	71	Evasion of Stamp Duty due to under valuation of immovable property
1135	29	Revenue and Disaster Management	54	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
1136	30	Revenue and Disaster Management	54	18	Fictitious payment of gratuitous relief
1137	31	Revenue and Disaster Management	54	19	Drawal of funds without requirement
1138	32	Revenue and Disaster Management	54	49	Arrear in revenue
1139	33	Revenue and Disaster Management	54	50	Results of Audit
1140	34	Revenue and Disaster Management	54	51	Results of Audit
1141	35	Revenue and Disaster Management	54	52	Non/Short recovery of Stamp duty
1142	36	Revenue and Disaster Management	54	53	Incorrect exemption of Stamp duty
1143	37	Revenue and Disaster Management	54	54	Evasion of stamp duty due to undervaluation of immovable property

1144	38	Revenue and Disaster Management	54	57	Evasion of stamp duty and registration fees through power of attorney
1145	39	Revenue and Disaster Management	54	59	Results of Audit
1146	40	Revenue and Disaster Management	54	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
1147	41	Revenue and Disaster Management	54	61	Procedure for receipt and disposal of revenue recovery cases
1148	42	Revenue and Disaster Management	54	62	Return of RRCs
1149	43	Revenue and Disaster Management	56	21	Loss of interest due to delayed refund of unspent amount
1150	44	Revenue and Disaster Management	56	22	Excess payment of Gratuitous Relief
1151	45	Revenue and Disaster Management	58	29	Results of Audit
1152	46	Revenue and Disaster Management	58	30	Stamp Duty and Registration Fees
1153	47	Revenue and Disaster Management	58	116	Results of Audit
1154	48	Revenue and Disaster Management	58	117	Short levy of stamp duty on exchange of property
1155	49	Revenue and Disaster Management	58	119	Evasion of stamp duty
1156	50	Revenue and Disaster Management	60	24	Fraudulent drawals and embezzlement of Government money
1157	51	Revenue and Disaster Management	60	25	Drawal of funds in advance of requirement
1158	52	Revenue and Disaster Management	60	114	Results of Audit
1159	53	Revenue and Disaster Management	60	115	Outstanding inspection s and audit observations
1160	54	Revenue and Disaster Management	60	117	Short levy of stamp duty on exchange of property
1161	55	Revenue and Disaster Management	60	119	Short levy of stamp duty on lease deed
1162	56	Revenue and Disaster Management	60	120	Embezzlement/evasion of stamp duty
1163	57	Revenue and Disaster Management	62	36	Results of Audit
1164	58	Revenue and Disaster Management	62	38	Evasion of stamp duty due to under valuation of immovable property
1165	59	Revenue and Disaster Management	62	39	Non-levy of stamp duty on exchange of property

1166	60	Revenue and Disaster Management	62	41	Short levy of stamp duty
1167	61	Revenue and Disaster Management	62	42	Inadmissible exemption of stamp duty
1168	62	Revenue and Disaster Management	63	17	Results of Audit
1169	63	Revenue and Disaster Management	63	18	Evasion of stamp duty due to under valuation of immovable property
1170	64	Revenue and Disaster Management	63	19	Short levy of stamp duty on exchange of property
1171	65	Revenue and Disaster Management	63	20	Evasion of stamp duty on release deeds
1172	66	Revenue and Disaster Management	63	66	Policy for recovery of beneficiaries share not formulated
1173	67	Revenue and Disaster Management	64	7	Organizational set up
1174	68	Revenue and Disaster Management	64	43	Results of Audit
1175	69	Revenue and Disaster Management	64	45	Sales and utilization of non judicial stamps
1176	70	Revenue and Disaster Management	64	46	Defects noticed in Sub-Registrar Offices
1177	71	Revenue and Disaster Management	64	47	Indents for supply of non-judicial stamps
1178	72	Revenue and Disaster Management	64	48	Short receipt of stamps
1179	73	Revenue and Disaster Management	64	49	Non-disposal of obsolete/damaged stamps
1180	74	Revenue and Disaster Management	64	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds
1181	75	Revenue and Disaster Management	64	51	Failure to cross verify the transactions
1182	76	Revenue and Disaster Management	64	52	Short levy of stamp duty
1183	77	Revenue and Disaster Management	64	53	Under valuation of immovable properties
1184	78	Revenue and Disaster Management	64	54	Short levy of stamp duty due to incorrect application of rates
1185	79	Revenue and Disaster Management	64	56	Incorrect grant of exemption
1186	80	Revenue and Disaster Management	64	57	Incorrect grant of exemption
1187	81	Revenue and Disaster Management	64	58	Misclassification of instruments

1188	82	Revenue and Disaster Management	64	59	Short levy of stamp duty on lease deeds
1189	83	Revenue and Disaster Management	64	60	Short levy of stamp duty
1190	84	Revenue and Disaster Management	64	61	Non/short levy of registration fee
1191	85	Revenue and Disaster Management	64	62	Results of Audit
1192	86	Revenue and Disaster Management	64	63	Failure of senior officials to enforce accountability and protect interest of Government
1193	87	Revenue and Disaster Management	65	44	Short levy of stamp duty and registration fee
1194	88	Revenue and Disaster Management	65	45	Non realization of stamp duty
1195	89	Revenue and Disaster Management	65	47	Short levy of stamp duty due to incorrect application of rate of tax
1196	90	Revenue and Disaster Management	67	82	Results of Audit
1197	91	Revenue and Disaster Management	67	83	Short levy of stamp duty due to misclassification of deeds
1198	92	Revenue and Disaster Management	67	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agriculturists
1199	93	Revenue and Disaster Management	67	85	Miscellaneous irregularities, i.e. the detail of stamp papers issued by Treasury Office was not mentioned on the office copies of the instruments registered
1200	95	Revenue and Disaster Management	67	88	Misclassification of documents
1201	96	Revenue and Disaster Management	67	89	Short levy of stamp duty due to under valuation of properties
1202	97	Revenue and Disaster Management	67	90	Short levy of stamp duty due to under valuation of properties
1203	98	Revenue and Disaster Management	67	91	Unauthorized retention of receipts
1204	99	Revenue and Disaster Management	68	41	Misappropriation, losses, defalcation, etc.
1205	100	Revenue and Disaster Management	68	86	Results of Audit
1206	101	Revenue and Disaster Management	68	87	Short levy of stamp duty due to application of incorrect rates of immovable property
1207	102	Revenue and Disaster Management	68	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
1208	103	Revenue and Disaster Management	68	143	Contracts for catching fish from public ponds

1209	104	Revenue and Disaster Management	68	144	Incorrect grant of exemption on instrument of SEZ/real estate developer
1210	105	Revenue and Disaster Management	68	145	Exemption of SD on collusive decrees
1211	106	Revenue and Disaster Management	68	146	Remission of SD on instruments of compensation awards
1212	107	Revenue and Disaster Management	68	147	Incorrect grant of remission of SD
1213	108	Revenue and Disaster Management	68	149	Delay in implementation of enhanced rates
1214	109	Revenue and Disaster Management	68	150	Evasion of stamp duty due to undervaluation of immovable property
1215	110	Revenue and Disaster Management	68	151	Loss of stamp duty due to misclassification of documents
1216	111	Revenue and Disaster Management	68	152	Short levy duty due to application of incorrect rates of immovable property
1217	112	Revenue and Disaster Management	68	153	General controls
1218	113	Revenue and Disaster Management	68	154	Audit findings/General controls
1219	114	Revenue and Disaster Management	68	155	Inadequacy of input controls & validation checks
1220	115	Revenue and Disaster Management	68	156	Disputed lands and properties
1221	116	Revenue and Disaster Management	68	157	Non-allotment of unique ID number to land owner/cultivator
1222	117	Revenue and Disaster Management	68	158	Absence of provision in HARIS to capture serial number of stamp papers
1223	118	Revenue and Disaster Management	68	159	Other points of interest
1224	119	Revenue and Disaster Management	70	28	Non-refund of un-utilized balance of CRF
1225	120	Revenue and Disaster Management	70	29	Payment of gratuitous relief on contradictory reports
1226	121	Revenue and Disaster Management	70	30	Fraud in distribution and double payment of CRF
1227	122	Revenue and Disaster Management	70	59	Result of audit
1228	123	Revenue and Disaster Management	70	60	Evasion of stamp duty due to undervaluation of immovable property
1229	124	Revenue and Disaster Management	70	61	Evasion of stamp duty due to misclassification of documents
1230	125	Revenue and Disaster Management	70	62	Short levy of stamp duty due to application of incorrect rates of immovable property

1231	126	Revenue and Disaster Management	70	63	Exemption of stamp duty on collusive decrees
1232	127	Revenue and Disaster Management	71	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1233	128	Revenue and Disaster Management	71	59	Contracts for collection of toll by private entrepreneurs
1234	129	Revenue and Disaster Management	71	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1235	130	Revenue and Disaster Management	71	61	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1236	131	Revenue and Disaster Management	71	62	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1237	132	Revenue and Disaster Management	71	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1238	133	Revenue and Disaster Management	71	64	Short levy of stamp duty and registration fee due to misclassification of documents
1239	134	Revenue and Disaster Management	71	65	Delay in implementation of enhanced rates of registration fee
1240	135	Revenue and Disaster Management	71	66	Evasion of stamp duty due to undervaluation of immovable property
1241	136	Revenue and Disaster Management	71	67	Non-levy of stamp duty on collusive decrees 18
1242	137	Revenue and Disaster Management	72	110	Evasion of stamp duty due to misclassification of Documents
1243	138	Revenue and Disaster Management	72	111	Evasion of stamp duty due to undervaluation of immovable property
1244	139	Revenue and Disaster Management	72	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1245	140	Revenue and Disaster Management	72	113	Suspected misappropriation of stamp duty
1246	141	Revenue and Disaster Management	72	114	Short levy of stamp duty on partition deed
1247	142	Revenue and Disaster Management	72	115	Irregular exemption of stamp duty
1248	143	Revenue and Disaster Management	73	67	Audit Findings
1249	144	Revenue and Disaster Management	73	68	Misappropriations, losses, defalcations, etc.(STATE FINANCES)
1250	145	Revenue and Disaster Management	73	137	Evasion of stamp duty due to undervaluation of immovable property
1251	146	Revenue and Disaster Management	73	138	Non-levy of stamp duty on plant and machinery

1252	147	Revenue and Disaster Management	73	139	Evasion of stamp duty due to misclassification of documents
1253	148	Revenue and Disaster Management	73	140	Short levy of stamp duty and registration fee due to misclassification of documents
1254	149	Revenue and Disaster Management	73	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1255	150	Revenue and Disaster Management	73	142	Irregular exemption of stamp duty
1256	151	Revenue and Disaster Management	74	94	Results of audit
1257	152	Revenue and Disaster Management	74	95	Misclassification of sale deeds
1258	153	Revenue and Disaster Management	74	96	Critical fields left blank
1259	154	Revenue and Disaster Management	74	97	Measurement units
1260	155	Revenue and Disaster Management	74	98	Wrong input of construction year
1261	156	Revenue and Disaster Management	74	99	Incomplete data capturing
1262	157	Revenue and Disaster Management	74	100	Acceptance of junk data input
1263	158	Revenue and Disaster Management	74	101	Non-capturing of second property details
1264	159	Revenue and Disaster Management	74	102	Non-mapping of locations falling within/outside MC limits
1265	160	Revenue and Disaster Management	74	103	Non-digitisation of prime Khasra master
1266	161	Revenue and Disaster Management	74	104	Transactions by farmers and minus data in case of land purchased against compensation
1267	162	Revenue and Disaster Management	74	105	Transactions on Agricultural land within municipal Omits
1268	163	Revenue and Disaster Management	74	106	HUDA plots having preferential number 'P'
1269	164	Revenue and Disaster Management	74	107	Continued dependence on manual procedures
1270	165	Revenue and Disaster Management	74	108	Non recording of Khasra numbers in the Collector rate list
1271	166	Revenue and Disaster Management	74	109	Non-disposal/recovery of pending cases of undervaluation referred to the Collectors
1272	167	Revenue and Disaster Management	74	110	Short levy of stamp duty due to undervaluation of immovable property
1273	168	Revenue and Disaster Management	74	111	Improper maintenance of record

1274	169	Revenue and Disaster Management	74	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1275	170	Revenue and Disaster Management	74	113	Evasion of stamp duty due to undervaluation of immovable property
1276	171	Revenue and Disaster Management	74	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1277	172	Revenue and Disaster Management	74	115	Undue benefit through reduction in stamp duty
1278	173	Revenue and Disaster Management	74	116	Exemption of stamp duty on collusive decrees
1279	174	Revenue and Disaster Management	75	70	Delay in release of annuity payment to the beneficiaries
1280	175	Revenue and Disaster Management	75	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1281	176	Revenue and Disaster Management	75	99	Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act
1282	177	Revenue and Disaster Management	75	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1283	178	Revenue and Disaster Management	75	101	Short levy of stamp duty due to undervaluation of immoveable property
1284	179	Revenue and Disaster Management	75	102	Evasion of stamp duty due to misclassification of documents
1285	180	Revenue and Disaster Management	75	103	Evasion of stamp duty due to undervaluation of immoveable property
1286	181	Revenue and Disaster Management	75	104	Undue benefit through reduction in Stamp Duty
1287	182	Revenue and Disaster Management	75	105	Position of arrears
1288	183	Revenue and Disaster Management	75	106	Non/delayed accountal of Revenue Recovery Certificates (RRCs)
1289	184	Revenue and Disaster Management	75	107	Non-follow up/delayed action
1290	185	Revenue and Disaster Management	75	108	Failure to follow up the RRCs sent to other Collectors
1291	186	Revenue and Disaster Management	78	39	Results of audit:
1292	187	Revenue and Disaster Management	78	40	Short realization of stamp duty due to misclassification of documents
1293	188	Revenue and Disaster Management	78	41	Short levy of stamp duty due to application of incorrect rates of immoveable properties
1294	189	Revenue and Disaster Management	78	42	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1295	190	Revenue and Disaster Management	78	43	Short realization of stamp duty due to registration of documents on the basis of old agreement

1296	191	Revenue and Disaster Management	78	44	Evasion of stamp duty due to undervaluation of immovable property
1297	192	Revenue and Disaster Management	78	45	Irregular exemption of stamp duty
1298	193	Revenue and Disaster Management	78	46	Undue benefit through reduction in stamp duty
1299	194	Revenue and Disaster Management	80	26	Extra burden of interest due to parking of funds outside the Government Account violating government instructions
1300	195	Revenue and Disaster Management	81	25	Payment of inadmissible compensation for damaged crops
1301	196	Revenue and Disaster Management	82	24	Suspected embezzlement
1302	197	Revenue and Disaster Management	82	98	Result of audit
1303	198	Revenue and Disaster Management	82	99	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1304	199	Revenue and Disaster Management	82	100	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1305	200	Revenue and Disaster Management	82	101	Short lev of stamp duty in 14 deeds amounting to Rs. 2.46 crore in 6 SRs due to misclassification of collaboration agreement.
1306	201	Revenue and Disaster Management	82	102	Short levy of stamp duty due to application of non prime rates on land containing prime khasras
1307	202	Revenue and Disaster Management	82	103	Misclassification of 'conveyance on sale' as release deeds
1308	203	Revenue and Disaster Management	82	104	Irregular remission of stamp duty
1309	204	Revenue and Disaster Management	82	105	Incorrect grant of exemption
1310	205	Revenue and Disaster Management	82	106	Short realisation of stamp duty due to application of incorrect rates
1311	206	Revenue and Disaster Management	82	107	Irregular exemption of stamp duty
1312	207	Revenue and Disaster Management	82	108	Short levy of stamp duty on lease deeds
Rural Development					
1313	1	Rural Development	44	36	Integrated Rural Development Programme
1314	2	Rural Development	50	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
1315	3	Rural Development	50	79	Non-recovery of misutilised subsidy
1316	4	Rural Development	61	15	Allotment of houses to ineligible families
1317	5	Rural Development	61	16	Other irregularities
1318	6	Rural Development	61	22	Reclamation work not taken up for 2½ years

1319	7	Rural Development	65	17	Misappropriation of wheat under Samporna Grameen Rozgar Yojana
1320	8	Rural Development	65	18	Advances from former Sarpanches not recovered/adjusted
1321	9	Rural Development	67	12	Execution of works/Works undertaken
1322	10	Rural Development	67	13	Execution of works without technical sanctions and splitting of works
1323	11	Rural Development	67	14	Wasteful expenditure on Below Poverty Line census
1324	12	Rural Development	68	56	Allotment of houses to ineligible families
1325	13	Rural Development	70	13	Financial performance
1326	14	Rural Development	70	14	Programme management
1327	15	Rural Development	70	15	Abnormal delay in completion of projects
1328	16	Rural Development	70	16	Role of Self Help Groups in implementing DDP objectives
1329	17	Rural Development	70	17	Execution of works
1330	18	Rural Development	70	18	Other topics of interest
1331	19	Rural Development	70	19	Maintenance of record
1332	20	Rural Development	73	53	Execution of forest works
1333	21	Rural Development	81	48	Delay in furnishing utilization certificates:
1334	22	Rural Development	82	65	Delay in furnishing utilisation certificates (S.F.)
Science and Technology					
1335	1	Science and Technology	81	50	Delay in furnishing utilization certificates:
Social Justice and Empowerment					
1336	1	Social Welfare	44	23	Payment of pension to ineligible persons
1337	2	Social Welfare	44	26	Liberation of scavengers
1338	3	Social Welfare	50	8	Panjiri Plants
1339	4	Social Welfare	52	60	Embezzlement of Rs.3.99 lakh
1340	5	Social Welfare	60	26	Fraudulent payment of Old Age Pension
1341	6	Social Justice and Empowerment	62	60	Facilities to handicapped persons
1342	7	Social Justice and Empowerment	62	61	Budget provision and expenditure
1343	8	Social Justice and Empowerment	62	62	Identification of persons with disabilities
1344	9	Social Justice and Empowerment	62	63	Non-maintenance of record
1345	10	Social Justice and Empowerment	62	64	Monitoring
1346	11	Social Justice and Empowerment	73	69	Disbursement of old age summan allowances to ineligible persons

1347	12	Social Justice and Empowerment	77	61	Delay in furnishing utilization certificates
1348	13	Social Justice and Empowerment	79	58	Delay in furnishing utilization certificates
1349	14	Social Justice and Empowerment	79	59	Misappropriations, losses, defalcations, etc
1350	15	Social Justice and Empowerment	80	42	Delay in furnishing utilization certificates
1351	16	Social Justice and Empowerment	80	43	Misappropriations, losses, defalcations, etc.
1352	17	Social Justice and Empowerment	81	44	Delay in furnishing utilization certificates:
1353	18	Social Justice and Empowerment	81	45	Misappropriations, losses, defalcations, etc:
1354	19	Social Justice and Empowerment	82	67	Delay in furnishing utilisation certificates (S.F)
1355	20	Social Justice and Empowerment	82	68	Misappropriation, losses, defalcation, etc.
Sports and Youth Affairs					
1356	1	Sports and Youth Affairs	77	58	Parking of funds
1357	2	Sports and Youth Affairs	77	59	Irregular payment and Non-recovery from the students
1358	3	Sports and Youth Affairs	80	44	Delay in furnishing utilization certificates
1359	4	Sports and Youth Affairs	81	46	Delay in furnishing utilization certificates:
1360	5	Sports and Youth Affairs	81	47	Misappropriations, losses, defalcations, etc:
1361	6	Sports and Youth Affairs	82	69	Delay in furnishing utilisation certificates (S.F)
1362	7	Sports and Youth Affairs	82	70	Misappropriation, losses, defalcation, etc. (S.F)
Technical Education					
1363	1	Technical Education	73	76	Grants-in-aid
1364	2	Technical Education	73	80	Special coaching for competition/placement for SC Students
1365	3	Technical Education	73	85	Financial Irregularities
1366	4	Technical Education	81	54	Delay in furnishing utilization certificates:
1367	5	Technical Education	82	71	Delay in furnishing utilisation certificates (S.F)
Town & Country Planning					
1368	1	Town and Country Planning	44	41	Functioning of State Planning Cell
1369	2	Town and Country Planning	44	43	Avoidable payment of interest
1370	3	Town and Country Planning	50	24	Construction of Building and Roads by HUDA

1371	4	Town & Country Planning	50	25	Construction of Building
1372	5	Town and Country Planning	50	28	Non-recovery of compounding fee
1373	6	Town and Country Planning	50	29	Avoidable payment of interest
1374	7	Town and Country Planning	50	81	Non-recovery of auction money
1375	8	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1376	9	Town and Country Planning	54	34	Non-utilization of land
1377	10	Town and Country Planning	54	35	Loss due to non-recovery of rebate
1378	11	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land
1379	12	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1380	13	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1381	14	Town and Country Planning	60	30	Avoidable loss due to delay in handling over possession of plots
1382	15	Town and Country Planning	61	26	Non recovery of external development charges
1383	16	Town and Country Planning	62	70	Exemption of Sales Tax
1384	17	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1385	18	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1386	19	Town and Country Planning	65	9	Occupation of shops by Planning Government departments
1387	20	Town and Country Planning	65	10	Land under unauthorized Planning possession
1388	21	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1389	22	Town and Country Planning	68	33	Due to slackness on the part of EO's HUDA, Faridabad, Gurgaon and Panchkula in revision of rent after every three years and non-charging of rent for additional filling points of petrol pumps installed subsequently, HUDA was deprived of the revenue of Rs.1.49 Crore (2003-Civil)
1390	23	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1391	24	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work

1392	25	Town and Country Planning	71	76	Results of audit
1393	26	Town and Country Planning	71	77	Non recovery / realization of licence fee
1394	27	Town and Country Planning	71	78	Non recovery / realization of licence fee
1395	28	Town and Country Planning	73	25	Recovery of external development charges
1396	29	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1397	30	Town and Country Planning	73	27	Non-maintenance of records
1398	31	Town and Country Planning	73	28	Payments made without updating the revenue records
1399	32	Town and Country Planning	73	29	Wrong calculation of Income Tax at source
1400	33	Town and Country Planning	73	30	Deduction of Income Tax at source
1401	34	Town and Country Planning	73	31	Conclusions
1402	35	Town and Country Planning	73	32	Audit Findings
1403	36	Town and Country Planning	73	33	Non-recovery of lease rent from petrol pumps
1404	37	Town and Country Planning	73	34	Undue favour to the Society
1405	38	Town and Country Planning	73	35	Grant of licenses to private colonizers
1406	39	Town and Country Planning	74	22	Planning not done in consonance with the Regional Plan of NCRPB
1407	40	Town and Country Planning	74	23	Extra payment of interest due to delay in referring the cases to Courts
1408	41	Town and Country Planning	74	24	In fructuous expenditure on development of auto market
1409	42	Town and Country Planning	74	25	Non development of acquired land
1410	43	Town and Country Planning	74	26	Abnormal rates allowed to a contractor
1411	44	Town and Country Planning	74	27	Execution of works not in the ambit of HUDA
1412	45	Town and Country Planning	74	28	Sewer and storm water drainage works
1413	46	Town and Country Planning	74	29	Water supply works in Gurgaon

1414	47	Town and Country Planning	74	30	Development of roads
1415	48	Town and Country Planning	74	31	Non-development of land for commercial complexes
1416	49	Town and Country Planning	74	33	Irregularities in allotment of plots under reserve categories
1417	50	Town and Country Planning	74	34	Issues related to private colonizers
1418	51	Town and Country Planning	74	35	Inadequate control over colonizers
1419	52	Town and Country Planning	74	36	Non-completion of low cost/affordable housing colonies
1420	53	Town and Country Planning	74	37	Non-renewal of licenses
1421	54	Town and Country Planning	74	38	Non-approval of building plans
1422	55	Town and Country Planning	74	39	Time schedule for completion of projects as a whole
1423	56	Town and Country Planning	74	40	Non-submission of accounts statements
1424	57	Town and Country Planning	74	41	Non-recovery of EDC/IDC
1425	58	Town and Country Planning	74	42	Non-recovery of lease money and other charges
1426	59	Town and Country Planning	75	71	Construction of Buildings and their utilization
1427	60	Town and Country Planning	75	72	Status of utilisation of land acquired by HUDA
1428	61	Town and Country Planning(HUDA)	79	53	Non-recovery of unearned increase in value of land and annual ground rent
1429	62	Town and Country Planning	80	27	Failure to recover Government dues from a defaulter developer
1430	63	Town and Country Planning	80	28	Purchase of pipes in excess of requirement
1431	64	Town and Country Planning (HSVP)	81	31	Grant of licenses without assessing financial adequacy:
1432	65	Town and Country Planning (HSVP)	81	32	Non-initiation of action against defaulters:
1433	66	Town and Country Planning (HSVP)	81	33	Non-auction of originally un-allotted properties in developed sectors:
1434	67	Town and Country Planning (HSVP)	81	34	Non-reconciliation leading to non-detection of fraud:
1435	68	Town and Country Planning (HSVP)	81	35	Lack of perspective plan for time bound development of acquired land:

1436	69	Town and Country Planning (HSVP)	81	36	Non-recovery of external development charges:
1437	70	Town and Country Planning (HSVP)	81	37	Management of recovery of land enhanced compensation:
1438	71	Town and Country Planning (HSVP)	81	38	Continuance of business in resumed properties:
1439	72	Town and Country Planning (HSVP)	81	39	Outstanding recovery of water and sewerage charges:
1440	73	Town and Country Planning (HSVP)	81	40	Outstanding rent against leased property:
1441	74	Town and Country Planning (HSVP)	81	41	Irregularities in execution of Sports Complex Project:
1442	75	Town and Country Planning (HSVP)	81	42	Allotment of works to an ineligible contractor through enhancement:
1443	76	Town and Country Planning	82	40	Growth of unauthorised colonies
1444	77	Town and Country Planning	82	41	Licenses granted in excess of permissible area
1445	78	Town and Country Planning	82	42	Delay in initiation of action for cancellation of license.
1446	79	Town and Country Planning	82	43	Lack of action against defaulting developer
1447	80	Town and Country Planning	82	44	Part occupation certificate issued without recovering EDC
1448	81	Town and Country Planning	82	45	Non-development of colonies of cancelled licences
1449	82	Town and Country Planning	82	46	Short-transfer of Economically Weaker Sections plots/ flats
1450	83	Town and Country Planning	82	47	Non-recovery of External Development Charges/ Infrastructure Development Charges
1451	84	Town and Country Planning	82	48	Non-recovery of revised licence fee
1452	85	Town and Country Planning	82	49	Bank-guarantees not obtained from colonisers
1453	86	Town and Country Planning	82	50	Non-revalidation of bank guarantees
1454	87	Town and Country Planning	82	51	Non-recovery of demolition charges
1455	88	Town and Country Planning	82	52	Grant of CLU permissions in violation of rules and regulations
1456	89	Town and Country Planning	82	53	Violations of conditions of CLU permission
1457	90	Town and Country Planning	82	54	Non-recovery of External Development Charges

1458	91	Town and Country Planning	82	55	Grant of Occupation Certificate to incomplete building
1459	92	Town and Country Planning	82	56	Irregular utilisation of agriculture warehouse
1460	93	Town and Country Planning	82	57	Excess payment to contractor (HSVP)
1461	94	Town and Country Planning	82	58	Execution of works irregularly and without calling tenders (HSVP)
Transport					
1462	1	Transport	48	20	Outstanding audit objections in internal audit
1463	2	Transport	50	32	Purchase of Sub-standard tubes of butyl rubber
1464	3	Transport	58	34	Non deposit of token tax
1465	4	Transport	58	121	Taxes on Motor Vehicles
1466	5	Transport	58	123	Short realization of permit/countersignature fee
1467	6	Transport	58	124	Lack of co-ordination between Transport and Excise and Taxation Department
1468	7	Transport	58	125	Non-recovery of token tax in respect of Stage carriage buses
1469	8	Transport	60	129	Non/short charging of fitness fee (Passing fee)
1470	9	Transport	60	130	Non-realization of fees
1471	10	Transport	62	43	Non-realization of token tax
1472	11	Transport	63	25	Non deposit of token tax
1473	12	Transport	65	49	Short realization of bid money on stage carriage permits
1474	13	Transport	65	50	Non recovery of token tax in respect of stage carriage buses
1475	14	Transport	65	51	Short charging of driving licence fee
1476	15	Transport	65	52	Short realization of Registration fees
1477	16	Transport	65	53	Short/non levy of penalty on overloading of vehicles
1478	17	Transport	65	54	Private Service Vehicles
1479	18	Transport	67	78	Taxes on Motor Vehicles/Short realization of permit and counter signature fee
1480	19	Transport	67	79	Non realization of token tax from private service vehicles
1481	20	Transport	67	80	Short realization of bid money on stage carriage permits
1482	21	Transport	68	80	Lack of control over monitoring of duplicate engine/chassis number
1483	22	Transport	68	81	Same registration numbers were allotted to two vehicles

1484	23	Transport	68	82	Registration of two or more vehicles with same insurance cover note
1485	24	Transport	68	129	Non-charging of permit transfer fee
1486	25	Transport	68	130	Non-realisation of bid money on stage carriage permits
1487	26	Transport	68	131	Non/short recovery of token tax from stage carriage bus owners
1488	27	Transport	68	132	Short realization of conductor's licence fee
1489	28	Transport	70	68	City bus owners
1490	29	Transport	70	69	Stage carriage buys owners
1491	30	Transport	70	70	Short realization of permit transfer fee
1492	31	Transport	70	71	Non-realization of additional fee for retention of choice registration
1493	32	Transport	71	72	Stage carriage bus owners
1494	33	Transport	71	73	City bus owners
1495	34	Transport	71	74	Non-realisation of additional fee for retention of choice registration mark
1496	35	Transport	72	109	City bus owners
1497	36	Transport	73	143	Non/short realization of bid money on stage carriage permits
1498	37	Transport	74	62	Employment of bus conductors in excess of requirement
1499	38	Transport	74	63	Avoidable loss due to procurement of buses violating CMVR
1500	39	Transport	74	118	Non renewal of permits of transport vehicles
1501	40	Transport	74	119	Non collection of Adda fees
1502	41	Transport	75	109	Delay in implementation of revised penalty rates
1503	42	Transport	75	110	Non/short levy of penalty on over loading of vehicles
1504	43	Transport	75	111	Non/short recovery of token tax from private/goods vehicles
1505	44	Transport	75	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of DCR/CTR register
1506	45	Transport	78	47	Non fixation of snap locks
1507	46	Transport	80	29	Undue favour to Agency
1508	47	Transport	81	43	Under utilization of buses
1509	48	Transport	82	59	Excess expenditure due to award of work at higher rates
1510	49	Transport	82	109	Implementation of audit recommendations

Urban Local Bodies					
1511	1	Colonization	25	9	Encroachment of Land
1512	2	Urban Local Bodies(Local Self Government)	36	3	Non-recovery of Government dues
1513	3	Urban Development	58	90	Urban Employment Generation Programme
1514	4	Urban Development	62	66	Non-collection of fire tax
1515	5	Urban Development	63	42	Results of Audit
1516	6	Urban Development	63	43	Non recovery of 832 supervision charges
1517	7	Urban Local Bodies	68	59	Non-submission of Accounts
1518	8	Urban Local Bodies	73	66	Audit Findings
1519	9	Urban Local Bodies	75	11	Non-recovery of supervision charges
1520	10	Urban Local Bodies	75	13	Split-up of estimates
1521	11	Urban Local Bodies	75	17	Non-recovery of Labour Cess
1522	12	Urban Local Bodies	75	19	Non-recovery of old outstanding taxes, fees etc
1523	13	Urban Local Bodies	75	20	Non-allotment of EWS houses constructed under JNNURM
1524	14	Urban Local Bodies	75	21	Solid Waste Management
1525	15	Urban Local Bodies	75	22	Urban wage employment programme
1526	16	Urban Local Bodies	75	23	Payment made without execution of works
1527	17	Urban Local Bodies	75	25	Internal Control
1528	18	Urban Local Bodies	75	26	Loss due to non-recovery of outstanding lease money
1529	19	Urban Local Bodies	82	72	Delay in furnishing utilisation certificates (S.F.)
Welfare of SC and BC					
1530	1	Welfare of SC and BC	80	40	Suspected fraudulent payment of scholarships
1531	2	Welfare of SC and BC	82	1	Annual work plan and database of eligible beneficiaries not prepared.
1532	3	Welfare of SC and BC	82	2	Decline in number of SC beneficiaries
1533	4	Welfare of SC and BC	82	3	Non-payment of scholarship to SC students
1534	5	Welfare of SC and BC	82	4	Timelines for scholarship disbursement not prescribed
1535	6	Welfare of SC and BC	82	5	Budget allocation and expenditure
1536	7	Welfare of SC and BC	82	6	Irregularities in financial administration
1537	8	Welfare of SC and BC	82	7	Non-reconciliation of bank balances with response files
1538	9	Welfare of SC and BC	82	8	Irregularities in disbursement of scholarship
1539	10	Welfare of SC and BC	82	9	Payment of scholarship to students not registered with Universities

1540	11	Welfare of SC and BC	82	10	Disbursement of scholarship to students not registered with DMER
1541	12	Welfare of SC and BC	82	11	Payment of scholarship in excess of prescribed limit
1542	13	Welfare of SC and BC	82	12	Double payment of scholarship
1543	14	Welfare of SC and BC	82	13	Lack of scrutiny regarding income, caste, education qualification, etc
1544	15	Welfare of SC and BC	82	14	Suspected fraudulent payment to students studying outside the State
1545	16	Welfare of SC and BC	82	15	Scholarship paid for same stage of education
1546	17	Welfare of SC and BC	82	16	Doubtful payment of scholarship
1547	18	Welfare of SC and BC	82	17	Payment made to students who were not residents of Haryana
1548	19	Welfare of SC and BC	82	18	Excess payment of Scholarship
1549	20	Welfare of SC and BC	82	19	Payment to overage students
1550	21	Welfare of SC and BC	82	20	Monitoring and evaluation
1551	22	Welfare of SC and BC	82	21	Evaluation of the scheme
1552	23	Welfare of SC and BC	82	22	Recommendations
Women and Child Development					
1553	1	Women and Child Development	68	52	Misappropriation, losses, defalcation, etc.
1554	2	Women and Child Development	71	13	Pre-school education kits
1555	3	Women and Child Development	77	60	Extra expenditure on purchase of utensils
1556	4	Women and Child Development	79	54	Occupancy in Homes and lack of awareness
1557	5	Women and Child Development	79	55	Repair and maintenance works
1558	6	Women and Child Development	79	56	Follow up action and monitoring