

**HARYANA VIDHAN SABHA
COMMITTEE ON PUBLIC ACCOUNTS
(2025-2026)**

**92nd REPORT
ON
the Reports of the
Comptroller and Auditor General of India
Performance Audit on Public Health Infrastructure
and Management of Health Services
(Report No. 2 of the year 2024) and
State Finances for the year ended
31st March, 2022 & 2023**



**(Presented to the House on 17th March, 2026)
HARYANA VIDHAN SABHA SECRETARIAT,
CHANDIGARH
2026**

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COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS

CHAIRPERSON

1. Ch. Aftab Ahmed, MLA **Chairperson**

MEMBERS

2. Shri Om Prakash Yadav, MLA **Member**
3. Shri Vinod Bhayana, MLA **Member**
4. Shri Yoginder Singh Rana, MLA **Member**
5. Shri Kanwar Singh, MLA **Member**
6. Shri Manmohan Bhadana, MLA **Member**
7. Smt. Pooja, MLA **Member**
8. Shri Arjun Chautala, MLA **Member**
9. Shri Aditya Surjewala, MLA **Member**

SECRETARIAT

1. Shri Rajiv Prashad, Secretary
2. Shri Kanwar Singh, Deputy Secretary

The Committee on Public Accounts was constituted vide Haryana Vidhan Sabha, Secretariat's Notification No. HVS/PAC/1/2025/32, dated Chandigarh, the 28th April, 2025.

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INTRODUCTION

1. I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 92nd Report on the Reports of the Comptroller and Auditor General of India Performance Audit on Public Health Infrastructure and Management of Health Services (Report No. 2 of the year 2024) and State Finances for the year ended 31st March, 2022 & 2023.
2. The Report of the Comptroller and Auditor General of India Performance Audit on Public Health Infrastructure and Management of Health Services (Report No. 2 of the year 2024) was laid on the table of the House on 13th November, 2024, Reports of the Comptroller and Auditor General of India on State Finances for the years ended 31st March, 2022 and 31st March, 2023 were laid on the table of the House on 22nd March, 2023 and 13th November, 2024, respectively.
3. The Committee examined the Reports of the Comptroller and Auditor General of India Performance Audit on Public Health Infrastructure and Management of Health Services (Report No. 2 of the year 2024) and State Finances for the years ended 31st March, 2022 & 2023 and also conducted the oral examination of the representatives of the concerned departments.
4. The Committee considered and approved this Report in its meeting held on 27th February, 2026.
5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
6. I, as Chairperson of the Committee, place on record the appreciation and express my gratitude to the Hon'ble Speaker, Haryana Vidhan Sabha for extending valuable guidance and important suggestions to the Committee for under taking its business during 2025-26.
7. I, as Chairperson of the Committee, 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 Reports and recommendations of the Committee.
8. 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 also 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.
9. The Committee is also thankful to the Secretary, Deputy Secretary and officer/officials of the Haryana Vidhan Sabha Secretariat for the whole-hearted co-operation and assistance extended by them to the Committee.

CHANDIGARH
THE 27th February, 2026

-Sd-
AFTAB AHMED
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, this Committee is a most important monitoring and oversight Committee, of the State Legislature. The scope and functions of its Committee have been enumerated in Rules 231 and 232 of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly as under: -

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.
8. In the case of equality of votes on any matter the Chairperson shall have a second or a casting vote.

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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 2025-2026 was nominated on 28th April, 2025 by the Hon'ble Speaker in pursuance of a motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 28th March, 2025, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the financial year 2025-2026.

The Committee held total 59 meetings during the year at Chandigarh and other places upto 27th February, 2026 till the finalization of the Report.

Part-I

Spot Visits of the Committee

- A. Shaheed Hasan Khan Mewati Government Medical College and Hospital,
Nalhar, Nuh;**
- and**
- B. Shri Atal Bihari Vajpayee medical College and Hospital, Chhainsa,
Faridabad.**

SPOT VISITS OF THE COMMITTEE

While discussing upon the **paras nos. 2.3, 3.1.1 & 3.1.8, of Report of the CAG of India Performance Audit on Public Health Infrastructure and Management of Health Services**, the Committee is of the view that neither the department deputing/appointing requisite faculty/ doctors/ paramedical staffs in the Medical College/Hospitals etc., nor the infrastructure is developing accordingly, resultantly, the peoples of the area could not facilitate. The Committee also observed that the performance showing by the department and ground level situations are contradictory, therefore, the Committee was not satisfied with the facts provided by the department and decided to conduct the spot visit on dated 15.01.2026 at the Medical Colleges i.e. Shaheed Hasan Khan Mewati Government Medical College and Hospital, Nalhar, Nuh. and Shri Atal Bihari Vajpayee Medical College and Hospital, Chhainsa, Faridabad, in order to know the ground reality in this regard. The observations and recommendations of the spot visits of the Committee is as under: -

A. Shaheed Hasan Khan Mewati Government Medical College and Hospital, Nalhar, Nuh.

Oral examination during Spot visit at Shaheed Hasan Khan Mewati Government Medical College and Hospital, Nalhar, Nuh;

While conducting the oral examination of the departmental representatives during spot visit at Shaheed Hasan Khan Mewati Government Medical College and Hospital, Nalhar, Nuh, the Committee raised the matter of vacancies of Doctors and other paramedical staff as well as draft service rules which are pending since long time.

The committee observed that in the said medical college there are 37% vacancies of Professors, Assistant Professors, Associate Professors are falling vacant as in Group A out of 363 posts of CMO 223 posts are falling vacant and in Group B out of 39 posts 30 posts are falling vacant and in such situation the trust of the people is decreasing day by day from this institution. The committee also raised the objection that inspite of fulfilling the criteria of appointment, the candidates who are belonging to local area are not being considered for their appointment. The departmental representatives explained the process of recruitment in detail by stating that in the absence of service rules, the recruitment is being made on contractual basis and also the Senior Residents have been encouraged to join the medical college as well as the staff is being provided by the NHM. The departmental representatives further stated that the department is regularly following up the process of draft Rules and as and when the rules will be notified, the process of recruitment will be speedily executed. However, the Committee was not satisfied with the reply of departmental representatives and decided to keep these paras pending till the notification of Service Rules and process of recruitment is not initiated.

The Committee recommends that some the alternate process of recruitment have to be followed by the department till the Rules are not notified and that the local candidate be given priority in appointment. The Committee also recommends to submit the progressive report in respect of status of draft rules by 31st March, 2026.

The departmental representatives apprised that in this institution, 20 departments are functional, but the services of Radiologist were somewhat slow. The Committee raised various objections and observed as under: -

- a) the services of Radiologist are not being provided in true spirit as the reporting time of CT Scan is atleast 24 hours which is very serious matter;
- b) for the treatment, the ultrasound is necessary but there is no Radiologist available therefore, without Radiologist the ultrasound cannot be executed,
- c) the report of Radiologist of this institution is not readable as the quality of the machine is not good. However, the committee recommends that the department have to make proposal for engaging Radiologist with the agreement for time bound report even if have to pay extra as well as constitute a committee to appoint a Radiologist likewise some other States. The Committee was not satisfied with the working of the department and observed that inspite of earlier observation of the Committee there is no progress of the department is shown, therefore, the committee decided to keep this para pending.

In view of above, the Committee recommends to submit the progress report upon the observations/recommendations of the Committee within three months, positively.

Thereafter, the Committee conduct the physically spot verification of the Medical Colleges and visited all the departments to meet with the concerned doctors, para medical staff, patients & their attendants, students etc. and get their views in respect of facilities providing by the Medical College. The Committee made the following observations and recommendations in respect of the various medical departments: -

- i) **Sitting arrangement:** Upon the observation regarding sitting arrangements, the departmental representatives explained that generally attendants are not allowed to stay in the Ward, but only sitting arrangement for attendants is available, but the committee was not satisfied with the reply.

The Committee recommends to facilitate the attendants of the patients for their stay during the treatment of their patient.

- ii) **LAMA and Referral rate:** - Upon the observation of the committee, the departmental representatives admitted that due to head injury in accidental cases happened on National Highway and other places, the maximum cases are of nature of trauma in which services of Neurologist Doctors are a must required and due to not availability of Neurologist in Hospital such kind of cases are referred to Super Specialist Hospitals. Secondly, they are bound to refer some patients of new neonatal who are in critical condition and due to non-availability of ventilators.

The Committee also expressed deep concerns by stating that huge budget is utilizing but there is shortage of doctors, radiologist and neurologists due to that the serious accidental patients are being referred to Gurugram wherein immediately reporting the relevant tests & initiating the treatment but in this Institution, reports are received within 60 to 72 hours.

The departmental representatives also apprised to the Committee to increase the ventilators/beds for new neonatal, the MCH having 30 beds is being constructed which will take atleast two years, thereupon, the committee raised the objection by stating that why we should wait for two years and this should be one concern of the Medical College and they are not serious about this. One of the Member of the Committee apprised that in the delivery cases none of new neonatal relates to Mandi khera could survive and the strength of ventilators should be increased here.

Therefore, the Committee recommends to increase the number of beds and ventilators & appoint specialist doctors i.e. Radiologist and Neurologist etc. to facilitate the patients and submit the progress/compliance report to the Committee within 3 months, positively.

- iii) **Trauma Centre:** The Committee also observed that due to heavy traffic & fog in winter season, there are many accidents happen on the Mumbai Expressway and in that situation there is no any trauma centre in Nuh district. Thereupon the ACS of the department directed to the concerned officers to make the proposal in this regard.

Therefore, the Committee recommends that a trauma centre be established in Hospital which is under construction in Madhikhera as the land for trauma centre has already been provided. The Committee further recommends to submit the progress report to the Committee in this regard within three months, positively.

- iv) **Surgery postponed repeatedly:** The committee also surprised to see that the dates of surgries given are being extended again and again in most of the cases, resultantly, the patients are feeling harassed. The committee also observed that there are nominal number of surgeries executing and minimum cases of OPD are seen in this Medical College as compared to other Medical Colleges.

Therefore, the committee while taking a serious note in this regard, recommends that once the date of surgery is fixed should not be extended as far as possible.

- v) **Medicines:** The Committee also examined the availability of the medicines in the hospitals and raised various connected issues which the departmental representatives tried to explain in regard to medicines provided to the patients. One of the members of the Committee also apprised that the testing reports are not accurate in the Medical College.

The Committee recommends that a list of medicines which are available and being provided to the patients be placed in front of pharmacy in the Medical College.

The Committee while taking the serious note, recommends to fix a responsibility of defaulter by initiating the disciplinary action against him under intimation to the Committee.

- Vi Cancer Disease:** During the spot visit, the Committee expressed the concerns about increasing the patients of cancer in District Nuh which is very serious matter.

The Committee recommends in this regard that camp-based screening tests be initiated so that patients may be screened, identified and cured on early stage.

- Vii Machines/Equipment:** The committee examined machine and equipment infrastructure and observed that in this medical college the number of X-ray's and ultrasound machines are not functional and other necessary equipments are also not available. Further, it was noticed that in case machines are functional then the Radiologists Doctor are not available, which resulting into delayed or no treatment being provided to the patients.

Besides this, the equipment and diagnostic machines which were installed when this medical college was inaugurated are not upgraded and AMC have been expired which are not working in order.

Therefore, the Committee recommends as under:

- a. **to make all the diagnostic machine available by purchasing new machine as well as appoint adequate Radiologists to facilitate the patients for providing timely treatment;**
- b. **to conduct an audit for upgradation of equipment/machinery to make functional them as well as for the providing better treatment to the people of this area; and**
- c. **to upgrade the system/mechanism to facilitate the patients as per their present need and that the department have to submit the action taken report upon said observation and recommendations of the Committee within three months, positively.**

- Viii Natural death:** The Committee also apprised that in some natural death cases, the post-mortems are being executed without any requirement which may be reconsider.

Therefore, the Committee recommends to look into the matter and that in case of non requirement of the post-mortems, the department have to take action as per law to stop unwarranted tendency of post-mortems, if any.

- ix to make functional the Medical Departments:** The Committee also observed that even after the COVID period, there are so many physically deficiencies being felt in the society as the cases of Cardiology, Neurology, Nephrology, Urology and Cancers etc. are increasing day by day due to that the death rates are also increasing being that the Committee express the worry about that situation of the society. The Committee also observed that to cure the patients of these categories, this Medical College does not have adequate and effective mechanism to provide the super speciality facilities in emergent situation and the patients are being referred to the private hospitals having super speciality facilities, resultantly, the patients could not get the timely treatment in emergency and also face unnecessary extra financial burden by the poor peoples.

In view of the above, the Committee recommends that the department have to look into the matter seriously to make functional the departments of Cardiology (Cath labs), Neurology, Nephrology, Urology, and Cancer etc. treatment by initiating the super speciality facilities in this Medical College as per most needed health demand and requirement of the peoples of this area.

- x. Infrastructure of Medical College:** While conducting the spot visit the Committee observed that all the internal/external infrastructure i.e. all kind of furniture (chair, bed, tables etc.), relates to power & water supply, civil work and false ceiling are in depilated condition as some where it was seen that the false ceiling was hanging over. The overall physical conditions of the medical college were not found good, therefore, the Committee observed as under: -
- a) that sitting infrastructure was not comfortable and in good condition for neither the Doctors, nor the other staff,
 - b) that in the present physical condition of false ceiling may fall any time which may be harmful for the indoor or outdoor patients & their attendants as well as for the existing staff of the Medical College;
 - c) The cleanliness of the medical college was found not good which may increase the level of infection amongst the patients which may endanger to the life.
 - d) that all the medicines are not being provided to the patients as some attendants of the patients alleged that they are forced to purchase the medicines from the private chemists;
 - e) that some X-rays & ultrasound machines are not found functional due to non-availability of the Radiologist etc. which is causing non-availability of diagnostic facility; and
 - f) that some lab tests, X-rays and ultrasound are being executed from outside privately and due to that unnecessary extra expenditure is being borne by the indigent patients.

In view of above serious observations, the Committee strongly recommends as under: -

- 1. To improve the level of all kind of infrastructure, the matter be looked into detail by the department as above and a concrete proposal for complete renovation and upgradation of the medical facilities and other infrastructure of the Medical College be submitted for approval and executed at the earliest.**
- 2. The availability of the medicines be monitored by the department and it should be ensured that the required medicine be provided within the medical college to avoid any unnecessary extra expenditure on the patients.**

3. **The X-ray/Ultrasound machines be made functional by the department and if required new machines be also purchased to provide adequate facilities to the patients.**
4. **The adequate/requisite number Radiologist be appointed immediately so that available diagnostic machines could be made functional and saved from the damage as well as facilitate to the needy and poor patients.**

The Committee also recommends that a detailed compliance report to all above serious observations/recommendations of the Committee be submitted for consideration within three months, positively.

B. Shri Atal Bihari Vajpayee medical College and Hospital, Chhainsa, Faridabad:

Before conduct the spot visit, the Committee held a meeting with the departmental representative of Shri Atal Bihari Vajpayee medical College, Chhainsa, Faridabad and upon the information provided by the department, the Committee observed as under: -

- i. that there are very nominal number of OPDs i.e. 300 to 400 per day;
- ii. Lab Test, ultrasound, MRI & post-mortem facilities are not available;
- iii. registration of the patients is not being made online; and
- iv. surprisingly another nearby B.K. Hospital is better than this Medical College as the students of MBBS of this college have to visit at BK Hospital, Faridabad for their practical and the students are thus feeling harassed unnecessarily.

After the conclusion of this meeting, the Committee proceed for spot visit of the Medical College and although there is a big building having good infrastructure and reasonable strength of doctors and para medical staff etc. but surprisingly there is only one patient admitted whose attendant made complaint that the Ultrasound test of the patient not conducted here. While conducting the spot visit the Committee also observed as under: -

1. While indoor patients are not available at all and OPDs are only to the extent of 300 to 400 per day, the facility of online registration are not being provided, there are no adequate lab test, MRI, CT Scan, Path lab & Ultrasounds are conducting and Post-mortems are also not done which defeated the very purpose of the hospital to provide the services/ facilities to the surrounding patients since long time, then it is difficult to understand as to why the Government is spending huge budget on this Medical College?
2. This Medical College was private and to facilitate the peoples and improve the functioning of this college, the Government has taken over the same but the government could not make functional all medical departments, besides failing to provide basic health facilities to the peoples and now the present position of this college is become worst than prior position when this college was privately run.

3. What is more painful is that the department is not taking the matter seriously and utilizing the funds allotted to such Medical College without providing the basic facilities/tests for treatment.
4. In these circumstances it is evident that whole spent public funds on this almost unoperational Medical Hospital results into wastage and misutilization of the funds and infrastructure as none of the medical facilities are being provided to the people.

Therefore, the Committee while expressing deep concern about such kind of malfunctioning of this Medical College, gave the following recommendations: -

- a) **The Department need to enquire the matter seriously by constituting a committee of the senior officers to find out as to why the departments of the medical college could not make functional since long time and who is responsible for that serious lapse?**
- b) **year wise detail of funds received, utilized since 2020-21 alongwith detail of indoor and outdoor patients as well as detail of functional departments if any, be submitted by the department.**
- c) **The post-mortem, ultrasound, and facility of pathology be made functional upto 31st March, 2026.**
- d) **Online registration, functionality of all labs for tests be ensured upto 30th April, 2026.**

The Committee strictly recommends to take prompt action as per above observations/recommendations of the committee and submit detailed compliance and progressive report within stipulated period of three months for further consideration of the committee in due course.

Part-II
Report of the
Comptroller and Auditor General of India
Performance Audit on Public Health Infrastructure and Management of
Health Services (Report No. 2 of the year 2024)

Health and Family Welfare Department

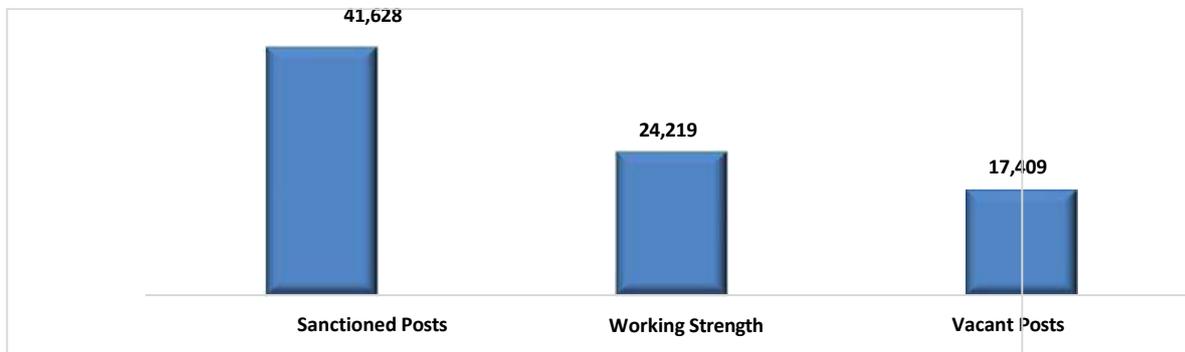
[1] 2.1 Human resource availability against sanctioned strength:

The Human Resource Management System (HRMS), a module of Integrated Financial Management System (IFMS), contains information of permanent staff deployed in various departments under Government of Haryana. Audit obtained the data dump of HRMS as of October 2022 and analysed the data. HRMS data could provide information about the sanctioned strength and manpower deployed in each Government establishment under Department of Health. Year-wise information of sanctioned strength and persons-in-position was neither available in HRMS nor provided by the concerned Directorates. Audit obtained and analysed the data related to:

- i. Director General Health Services (DGHS)
- ii. AYUSH
- iii. Director Medical Education and Research (DMER)
- iv. Family Welfare (FAW)
- v. Food and Drugs Administration (FDA)
- vi. Haryana Medical Services Corporation Limited (HMSCL)

HRMS provides information about sanctioned strength and persons-in-position for all the offices (Directorates, Medical Colleges, District Hospitals (DHs), Community Health Centres (CHCs), Public Health Centres (PHCs), Sub Centres (SCs), Field staff, etc.) of the above-mentioned Directorates. The position of sanctioned strength and persons-in-position in the above-mentioned health sector related Directorates in the State taken together as on 31 October 2022 is given in **Chart 2.1**.

Chart 2.1: Manpower position in Government Health Institutions



Thus, there was 41.82 *per cent* vacancies across the Directorates as evident from the graph. Details of manpower in different health Directorates /institutions is given in **Table 2.1**.

Table 2.1: Manpower position across the different Health Departments (as of October 2022)

Name of the Directorate/ Institution	Sanctioned strength	Share in Total Workforce (in <i>per cent</i>)	Working Strength	Vacant Posts	Percentage of Vacant Posts
Director General Health Services (DGHS)	25,307	60.79	15,299	10,008	40
Department of Medical Education and Research (DMER)	10,072	24.20	5,430	4,642	46
Family Welfare (FAW)	3,384	8.13	2,213	1,171	35
AYUSH	2,277	5.47	1,016	1,261	55
Food and Drugs Administration Haryana	583	1.40	257	326	56
Haryana Medical Services Corporation Limited (HMSCL)	5	0.01	4	1	20
Total	41,628	100	24,219	17,409	41.82

Source: HRMS data

Colour code: Red denotes most shortages; yellow denotes moderate shortages.

DGHS and DMER have major share in the total sanctioned strength. They contribute to 85 *per cent* of the total sanctioned workforce of health sector and DGHS Directorate alone contributes 60.79 *per cent* of the total sanctioned workforce. In terms of percentage of vacant posts, the Directorate of Food and Drugs Administration Haryana and AYUSH have the highest shortage of manpower at 56 and 55 *per cent* respectively.

In addition to permanent staff as mentioned in the table above, contractual staff had also been engaged by all the health departments/institutions for better and efficient delivery of services under the State policy for engaging/outsourcing of services, 2015 and through Haryana Kaushal Rozgar Nigam. Position of the same is given in **Table 2.2**.

Table 2.2: Manpower position of contractual staff across the different Health Directorate (as of January 2024)

Name of the Directorate/Institution	Working Strength	Main posts filled up through outsourcing
Director General Health Services (DGHS)	10,827	Sweepers, Ward servants, Security men, clerical and other support staff.
National Health Mission (NHM), Haryana	14,468	Total staff including doctors, nurses, paramedics under NHM has been deployed through outsourcing.
Department of Medical Education and Research (DMER)	7,398	Sweepers, Ward servants, clerical and other support staff.
AYUSH	2,234	Doctors, Paramedics and other support staff.
Food and Drugs Administration Haryana	175	Scientific assistants, clerical and other support staff.
Haryana Medical Services Corporation Limited (HMSCL)	106	Security and Multitasking staff.
Total	35,208	

Source: Information furnished by departments concerned

As shown in **Table 2.1**, 17,409 posts were vacant against the regular sanctioned strength in all the health institutions as of October 2022. This gap was filled up by hiring the staff on contractual basis as shown in **Table 2.2**. For NHM, total staff including doctors, nurses and paramedics is being hired on contractual basis. Directorate-wise shortage of staff and impact on various health services is discussed in following paragraphs.

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

Table 2.1: Manpower position across the different Health Departments as of Aug 2025)

Name of the Directorate/Institution	Sanctioned strength	Share Total Workforce (in per cent)	Working Strength	Vacant Posts	Percentage of Vacant Posts
Director General Health Services (DGHS)	23878	74.60	18144	5734	24
Department of Medical Education and Research (DMER)	NA	NA	NA	NA	NA
Family Welfare (FAW)	3391	66.62	2259	1132	33.38
AYUSH	NA	NA	NA	NA	NA
Food and Drugs Administration Haryana	NA	NA	NA	NA	NA
	NA	NA		NA	NA
Haryana Medical Services Corporation Limited (HMSCL)	NA	NA	NA	NA	NA
Total	27269		20403	6866	25.17

Source: As per data received from the concerned branch

The percentage of vacant posts has been reduced from 40% to 25.17%, and efforts are being made to fill the remaining posts as per the directions issued by the Government. This reduction has been achieved through the recruitment of doctors and paramedical staff by the Health Department.

Table 2.2: Manpower position of contractual staff across the different Health Directorate (as of Aug 2025)

Name of the Directorate/Institution	Working Strength	Main posts filled up through O outsourcing
Director General Health Services (DGHS)	11946	Sweepers, Ward servants, Security men, clerical and other support staff.
National Health Mission (NHM), Haryana	14563	Total staff including doctors, nurses, paramedics under NHM has been deployed through outsourcing.
Total	26509	

Source: Information furnished by departments concerned**Observations and Recommendations of the Committee as under: -**

While discussing the para, the Committee observed that some posts of doctors are falling vacant and some doctors are getting higher education due to that there is huge number of vacancies of doctors in the hospital of the State.

Therefore, the Committee recommends that vacant post of doctors be filled at the earliest and the facilities at Sub Centres, PHCs, CHCs etc. be improved to facilitate the people as they have a trust upon the Government hospitals because the private hospitals are not treating well. The Committee further recommends that a report of compliance to the recommendation and observation of the Committee be submitted within three months, positively. The Committee decided to keep this para pending.

[2] **2.2 Availability of Staff in various posts under Director General Health Services (DGHS):**

In DGHS, 10,008 posts, i.e., 39.5 *per cent* of total sanctioned strength of 25,307, were vacant as of October 2022. Category-wise vacancy position is shown in **Table 2.3**.

Table 2.3: Availability of staff in various Posts under DGHS (as of October 2022)

Category	Sanctioned post	Working strength	Vacant posts	Percentage of vacant posts
Doctors	5,721	4,081	1,640	28.7
Nurses	5,469	3,564	1,905	34.8
Paramedics	9,112	5,387	3,725	40.9
Others ¹	5,005	2,267	2,738	54.7
Total	25,307	15,299	10,008	39.5

Source: HRMS data

Vacant posts under the above-mentioned categories ranged from 28.7 per cent to 54.7 per cent.

DGHS had engaged contractual staff and as per the information provided by DGHS in January 2024, total 10,827 posts have been filled up through outsourced staff. However, no post of doctors and nurses have been outsourced. Out of the above 10,827 posts, 75 posts of paramedics have been filled up through outsourcing and 10,752 persons have been deputed in 'Others' category against the vacancy of 2,738 persons.

Shortage in various posts of doctors, nurses and paramedics against the sanctioned strength under DGHS is given in **Table 2.4**.

Table 2.4: Post-wise vacant posts under DGHS (as of October 2022)

Sr. No.	Post Name	Sanctioned Post	Working Strength	Vacant posts	Percentage of vacant posts
Doctors					
1	Deputy Civil Surgeon	122	69	53	43
2	Senior Medical Officer	367	247	120	33
3	Medical Officer	4,211	2,994	1,217	29
4	Senior Dental Surgeon	33	25	8	24
5	Dental Surgeon	773	547	226	29
6	Other Doctors	215	199	16	7
	Total	5,721	4,081	1,640	29
Nurses					
7	Nursing Sister	463	124	339	73
8	Staff Nurse	4,776	3,411	1,365	29
9	Public Health Nurse	176	24	152	86
10	Other Nurses	54	5	49	91
	Total	5,469	3,564	1,905	35
Paramedics					
11	Medical Lab Technologist	1,302	633	669	51
12	Pharmacist	1,156	499	657	57
13	Operation Theatre Assistant	465	209	256	55
14	Radiographer/Ultrasound Technician	389	87	302	78

15	Dental Mechanic Cum Assistant	268	120	148	55
16	Ophthalmic Assistant	225	103	122	54
17	E.C.G. Technician	137	29	108	79
18	Multi-Purpose Health Supervisor(F)	594	318	276	46
19	Multi-Purpose Health Supervisor (M)	622	526	96	15
20	Multi-Purpose Health Worker(M)	3,105	2,181	924	30
21	Other Paramedics	849	682	167	20
	Total	9,112	5,387	3,725	41
	Total	20,302	13,032	7,270	36

Source: HRMS data

Colour code: Red denotes most shortages; yellow denotes moderate shortages and green denotes least shortages.

Shortage of manpower in terms of percentage for Medical Lab Technologist, Pharmacist, Nurses, Operation Theatre Assistant, Radiographer/Ultrasound Technician, ECG Technician is very high. Non-availability of manpower can have impact on essential services in health institutions.

Further, IPHS 2012 norms provide for availability of speciality-wise doctors such as Gynaecologist, Anesthetist, Pediatrician, etc. However, speciality-wise sanctioned posts were not created in DHs and CHCs in the State. Large number of vacancies against sanctioned strength and non-creation of speciality-wise posts of doctors led to non-availability of essential OPD, IPD, and Emergency services as discussed in paragraphs 3.1, 3.2 and 3.3 in this report.

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

Table 2.3: Availability of staff in various Posts under DGHS(as of aug 2025)

Category	Sanctioned post	Working strength	Vacant posts	Percentage of vacant posts
Doctors	5886	5018	868	14.74
Nurses	5918	5033	885	14.95
Paramedics	8842	5749	3093	34.98
Others ¹	3232	2344	888	27.48+6545616546546545
Total	23878	18144	5734	24.01

Source: As per data received from the concerned branch

The range of vacant posts, as indicated in the audit paragraph (from 28.07% to 54.07%), has been reduced to 14.74% to 34.98%, and is expected to decrease further in the near future.

Further the Medical and Para Medical staff working under NHM is as under:

Category	Approved Strength	Working Strength	Vacant Posts	Percentage of vacant posts
Doctors	788	453	335	52.51
Nurses	2974	2311	663	22.29
Paramedics	8385	6823	1562	18.62
other	6190	4976	1013	16.36
Total	18337	14563	3573	

Table 2.4: Post-wise vacant posts under DGHS (as of aug 2025)

Sr. No.	Post Name	Sanctioned Post	Working Strength	Vacant posts	Percentage of vacant posts
Doctors					
1	Deputy Civil Surgeon	176	96	80	45.45
2	Senior Medical Officer/DMS/DD	468	292	176	37.60
3	Medical Officer	4408	3938	470	10.66
4	Senior Dental Surgeon	56	42	14	25
5	Dental Surgeon	778	650	128	16.45
6	Other Doctors				0
	Total	5886	5018	868	14.74
Nurses					
7	Nursing Sister	489	371	118	24.13
8	Staff Nurse	5041	4555	486	9.64
9	Public Health Nurse	188	9	179	95.21
10	Other Nurses	200	98	102	51
	Total	5918	5033	885	14.95
Paramedics					
11	Medical Lab Technologist Technologist Technologist	1325	900	425	32.08

12	Pharmacist	1167	597	570	48.84
13	Operation Theatre Assistant	488	273	215	44
14	Radiographer/Ultrasound Technician	395	261	134	34.25
15	Dental Mechanic Cum Assistant	290.0	96	194	66.7
16	Ophthalmic Assistant	224	103	121	53.9
17	E.C.G. Technician	140	26	114	81.4
18	Multi-Purpose Health Supervisor(F)	534	293	241	45.13
19	Multi-Purpose Health Supervisor (F)	557	420	137	24.5
20	Multi-Purpose Health Worker(M)	2873	2098	775	27.0
21	Other Paramedics	849	682	167	20
	Total	8842	5749	3093	34.98
	Total	20646	15800	4846	23.47

Source: As per data received from the concerned branch

As of August 2025, 4846 posts—representing 23.47% of the total sanctioned strength of 20646—were vacant in the Directorate General of Health Services (DGHS). However, the shortage of manpower in key categories such as Medical Lab Technologists, Pharmacists, Nurses, Operation Theatre Assistants, Radiographers/Ultrasound Technicians, and ECG Technicians has been addressed through recruitment. Adequate manpower is now available to ensure the smooth functioning of essential services in health institutions.

To implement IPHS norms and ensure the availability of specialist doctors in District Hospitals (DHs) and Community Health Centers (CHCs) across the state, the creation of a specialist cadre in the Health Department is under active consideration. This initiative aims to streamline OPD, IPD, and emergency services in the public interest.

Observations and Recommendations of the Committee as under: -

During the oral examination, the committee made the various observation in respect of the vacancy of the staff and the departmental representative tried to reply each observation of the Committee, but the Committee was not satisfied with the reply.

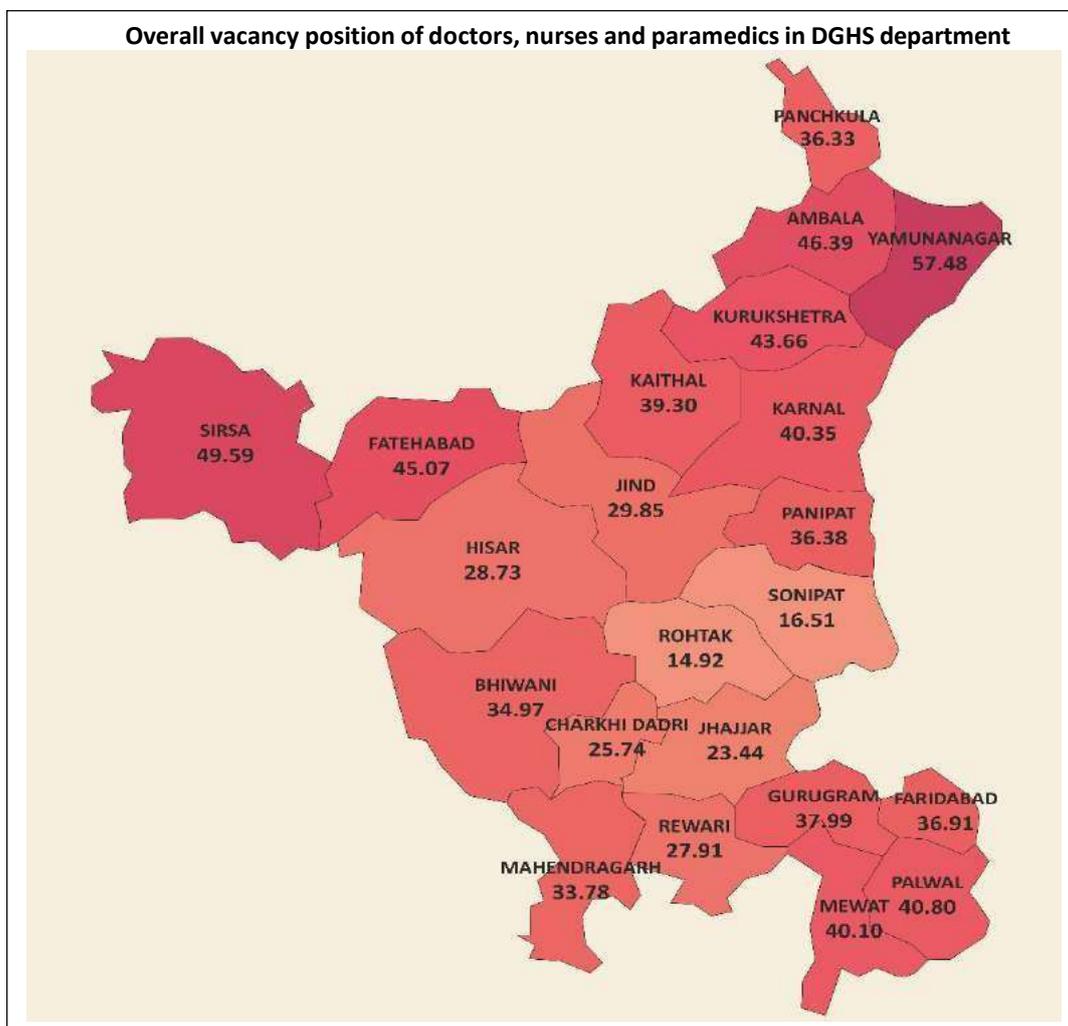
Therefore, the Committee recommends that the department should monitor the empanelled agencies working on PPP mode and also check as to whether these agencies are giving quality services or not? A compliance report be submitted to the Committee.

The Committee further recommends that a report of compliance upon the recommendation and observation of the Committee be submitted within three months, positively and also decided to keep this para pending.

[3] **2.2.1 Skewed distribution of available manpower in DGHS:**

It is important for the Government to deploy available manpower uniformly across the State. However, it was observed that 7,270 posts of doctors, nurses and paramedics (as of October 2022) in DGHS were vacant and the available manpower for these categories was unevenly distributed. The vacancy position varied from as low as 14.92 *per cent* in Rohtak district to 57.48 *per cent* in Yamunanagar district as shown in the map below:

Chart 2.2: Skewed distribution of Manpower across the State under DGHS (as of October 2022)



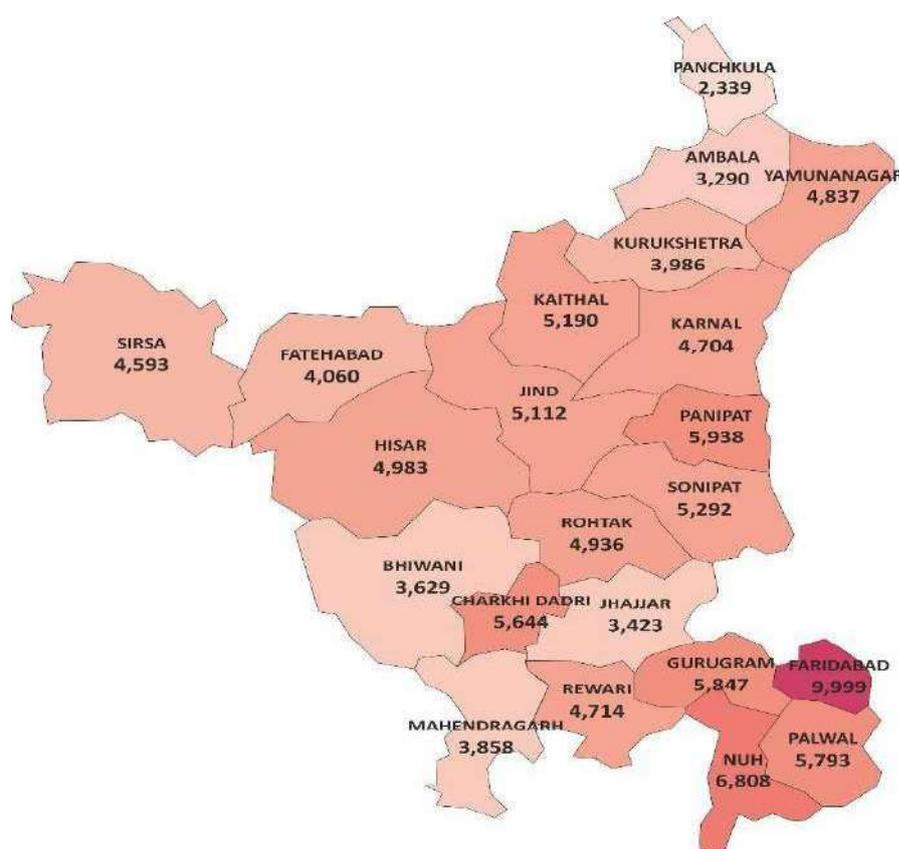
Source: HRMS data

Colour Code: Scaled on light to dark colour. Darker the colour, higher the vacancies.

(i) **Uneven Sanctioned strength of Doctors at District Level;**

Haryana State has a total of 5,721 sanctioned posts of allopathic doctors under DGHS, i.e. one government doctor for 4,431 persons. It has been observed that sanctioned posts of doctors have no correlation with the population as shown in the map below.

Chart 2.3: Uneven Sanctioned strength of doctors vis-à-vis population at district level



Source: HRMS data

Colour Code: Scaled on light to dark colour. Dark colour denotes least sanctioned strength and light colour denotes most sanctioned strength of doctors.

As evident from the map, one doctor is sanctioned for 2,339 persons in Panchkula district whereas one doctor is sanctioned for 9,999 persons in Faridabad

district. In 15 districts², fewer doctors are sanctioned than the state sanctioned average of one doctor for 4,431 people.

(ii) Vacancy position of doctors:

In DGHS, doctors have several designations like Medical Officer, Senior Medical Officer, Additional Medical Officer, Dental Surgeon, Senior Dental Surgeon, Deputy Civil Surgeon, Civil Surgeon, Principal Medical Officer etc. Overall, DGHS has a total of 4,081 public doctors (Allopathic) available against their total sanctioned strength of 5,721 (including Specialist Doctors). Thus, 28.7 *per cent* posts of doctors are lying vacant in the state. District-wise position along with population of districts is shown in **Table 2.5**.

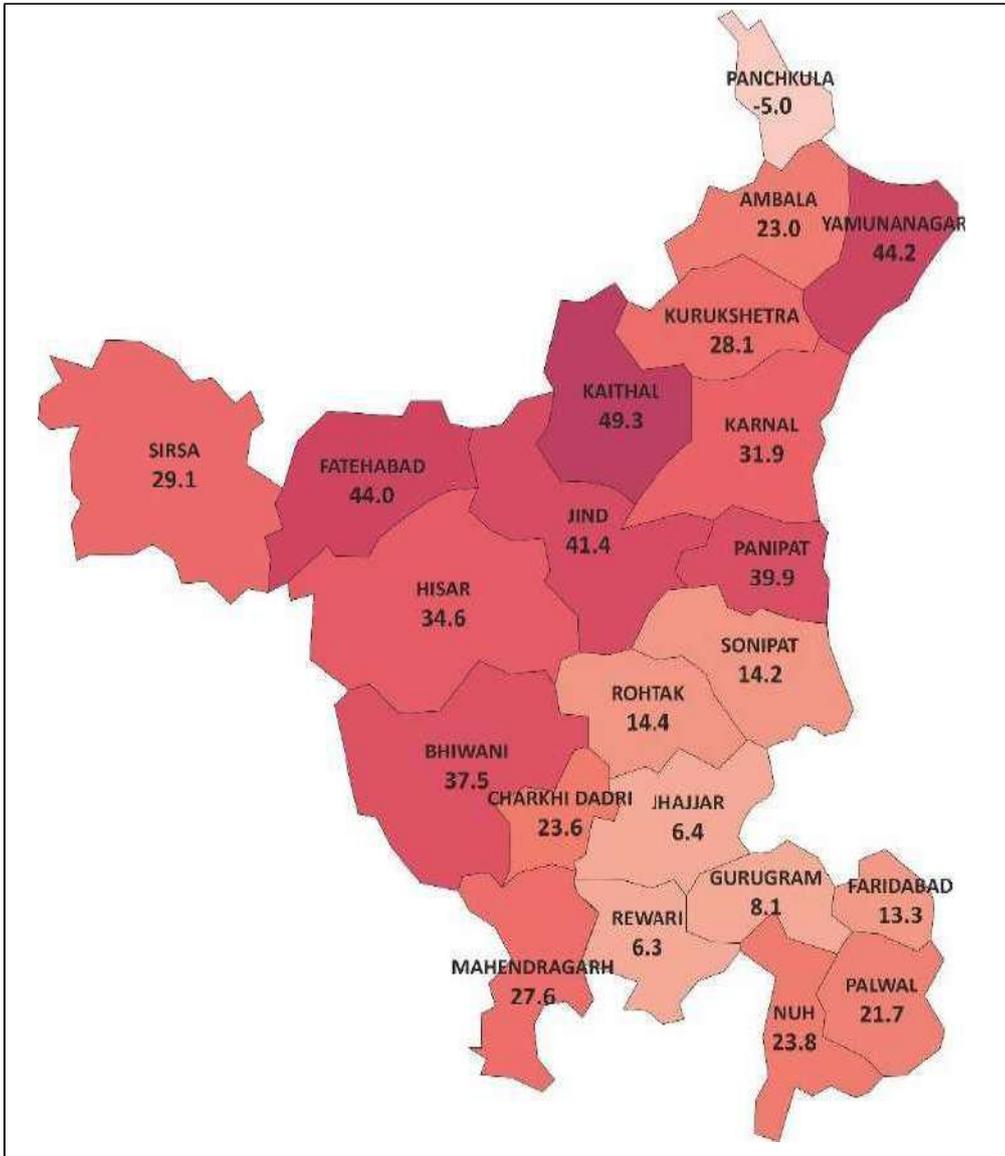
Table 2.5: District wise vacant posts of doctors (including Specialist doctors) (as of October 2022)

District	Population (Census 2011)	Sanctioned Posts	Working Strength	Vacant Posts/Excess	Percentage of Vacant Posts/Excess
Faridabad	18,09,733	181	157	24	13.3
Hisar	17,43,931	350	229	121	34.6
Gurugram	15,14,432	259	238	21	8.1
Karnal	15,05,324	320	218	102	31.9
Sonipat	14,50,001	274	235	39	14.2
Jind	13,34,152	261	153	108	41.4
Sirsa	12,95,189	282	200	82	29.1
Yamuna Nagar	12,14,205	251	140	111	44.2
Panipat	12,05,437	203	122	81	39.9
Bhiwani	11,32,169	312	195	117	37.5
Ambala	11,28,350	343	264	79	23.0
Nuh	10,89,263	160	122	38	23.8
Kaithal	10,74,304	207	105	102	49.3
Rohtak	10,61,204	215	184	31	14.4
Palwal	10,42,708	180	141	39	21.7
Kurukshetra	9,64,655	242	174	68	28.1
Jhajjar	9,58,405	280	262	18	6.4
Fatehabad	9,42,011	232	130	102	44.0
Mahendragarh	9,22,088	239	173	66	27.6
Rewari	9,00,332	191	179	12	6.3
Panchkula	5,61,293	240	252	(-) 12	(-) 5.0
Charkhi Dadri	5,02,276	89	68	21	23.6
PG, Deputation Leave Reserve at HQ		410	140	270	65.9
Total	2,53,51,462	5,721	4,081	1,640	

Source: HRMS data

Colour code: Red denotes most shortages; yellow denotes moderate shortages, light green denotes least shortages and dark green colour denotes excess of doctors.

Chart 2.4: District wise Vacancy of Doctors (in per cent)



Source: HRMS data

Posts of doctors were lying vacant in all the districts except in Panchkula district where 12 doctors are posted in excess of the sanctioned strength. Vacancies at district level range from lowest (12) in Rewari to highest (121) in Hisar.

Percentage of vacancies of doctors in each district has been shown in the map above. In terms of percentage, 6.3 *per cent* to 49.3 *per cent* posts of doctors are vacant in the districts of Haryana. This shows a skewed distribution of available doctors across districts in Haryana.

(iii) Doctor to Population Ratio in Haryana:

As per 2011 Census, the population of Haryana state was 2,53,51,462. World Health Organisation (WHO) has recommended one doctor for every 1000 persons. Accordingly, the State should have 25,351 doctors.

But as per Haryana Medical Council records the State has a total of 20,891 registered doctors (public & private) as of June 2022. This indicates availability of one doctor for 1,214 people which is less than WHO recommendation.

Haryana State has a total of 6,006 public doctors (4,081 in DGHS, 1,052 in Medical Colleges³, 20 in Family Welfare, 508 in AYUSH⁴ and 345 in NHM) in health-related departments (as of October 2022). This denotes availability of one public doctor for 4,221 persons in Haryana State.

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

Skewed distribution of available manpower in DGHS

It is clarified that, as of August 2025, 4,846 posts of doctors, nurses, and paramedics in the DGHS are vacant. However, the available manpower in these categories has been evenly distributed across the state. The vacancy situation in Rohtak and Yamuna nagar districts has shown improvement which is as under: -

	Doctors			Nurse			Paramedics		
	S	F	V	S	F	V	S	F	V
YNR	242	146	96	231	159	72	316	90	226
Rohtak	198	189	09	206	205	01	301	299	02

Note: As the group D is declared as a diminishing cadre and as of August 2025 Total 590 class IV employees are working in health department.

Rationalization has been done.

With the opening of new medical colleges, the strength of doctor will increase.

(i) Uneven Sanctioned strength of Doctors at District Level

As of August 2025, Haryana State has a total of 5,886 sanctioned posts of allopathic doctors under the Directorate General of Health Services (DGHS), out of which 868 posts are lying vacant. It is submitted that per centage of vacancy of doctor has reduced to merely 14.74% which is expected to be reduced in near future.

As of August 2025, Sanction Strength of Doctor is as under: -

District	Sanctioned Posts
Faridabad	173
Hisar	323
Gurugram	253
Karnal	334
Sonapat	277
Jind	278
Sirsa	263
Yamuna Nagar	242
Panipat	222
Bhiwani	266
Ambala	341
Nuh	156
Kaithal	196
Rohtak	198
Palwal	184
Kurukshetra	228
Jhajjar	271
Fatehabad	219
Mahendragarh	230
Rewari	183
Panchkula	191
Charkhi Dadri	140
PG, Deputation Leave Reserve at HQ	
Total	5886

The current position of doctors working under health Department (DGHS) is as under and as per the latest position of manpower of doctors the shortage has been met to some extent and further it is also submitted that the vacant post of MO will be filled up in near future and the proposal for the same is under consideration of Government.

**Table 2.5: District wise vacant posts of doctors
(including Specialist doctors) (as of 2025)**

District	Population (Census 2011)	Sanctioned Posts	Working Strength	Vacant Posts/Excess	Percentage of Vacant Posts/Excess
Faridabad	18,09,733	173	169	4	2.31
Hisar	17,43,931	323	23885	5	26.32
Gurugram	15,14,432	253	267	+14	+5.53
Karnal	15,05,324	334	175	159	47.60
Sonipat	14,50,001	277	203	74	26.71
Jind	13,34,152	278	152	126	45.23
Sirsa	12,95,189	263	164	99	37.64
Yamuna Nagar	12,14,205	242	146	96	39.66 39.7
Panipat	12,05,437	222	140	82	36.93 36.93
Bhiwani	11,32,169	266	195	71	26.7
Ambala	11,28,350	341	256	85	24.93
Nuh	10,89,263	156	110	46	29.49
Kaithal	10,74,304	196	100	96	48.98
Rohtak	10,61,204	198	1899	9	4.55
Palwal	10,42,708	184	154	30	16.30
Kurukshetra	9,64,655	228	165	63	27.63
Jhajjar	9,58,405	271	245	26	9.59
Fatehabad	9,42,011	219	11510	104	47.49
Mahendragarh	9,22,088	230	207	23	10
Rewari	9,00,332	183	168	15	8.2
Panchkula	5,61,293	191	194	+3	1.57
Charkhi Dadri	5,02,276	140	114	26	18.57
<i>PG, Deputation Leave Reserve at HQ</i>					
Total	2,53,51,462	5886	5018	868	14.74

Source: As per report received from concerned branch

Rationalization has been done.

With the opening of new medical colleges, the strength of doctor will increase.

Observations and Recommendations of the Committee as under: -

While discussing this para, the Committee observed that as compared to the other districts, in district Karnal, Kaithal and Fatehabad, there are 50% posts vacant as well as in district Faridabad, in which the population is very high but sanctioned posts are low. The Committee also raised the issue of Faridabad medical College in which during the spot visit of the Committee conducted on it was found that there was only one patient and also asked various questions upon the working of the staff of the the medical College, but the departmental representative could not satisfy the Committee. The Committee further observed that inspite of more focus on medical services, the adequate facilities to the peoples were not being provided.

In view of above the Committee recommends that the department have to check the rationalisation on the basis of population as well as concentrate upon the health insurance scheme under the Ayushmann Bharat Yojana, which is providing cashless and paperless health coverage up to ₹5 lakhs to the poor peoples.

The Committee also recommends that a compliance report upon the recommendation and observation of the Committee be submitted within three months, positively and also decided to keep this para pending.

[4] **3.1.4 Availability of infrastructure for AYUSH services in CHCs and PHCs:**

As per IPHS 2012 norms, CHCs and PHCs should have AYUSH doctor, necessary infrastructure such as consultation room for AYUSH doctor and AYUSH drug dispensing area should be made available.

Ayush services were not available in three¹ out of 12 CHCs/ UHCs. Further, out of test-checked 24 PHCs/UPHCs, only five PHCs (Kaimri, Agroha, Singar, Nagina, Siwah) had Ayush services.

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee observed that the reply has not been submitted so far and recommends that complete updated reply duly checked be submitted within three months, positively.

[5] **3.1.6 Availability of registration counters and average daily patient load per counter:**

As per NHM Assessor's guidebook for quality assurance in health institutions, the number of registration counters should be such that per hour 12 to 20 patients can be registered. Further, as per IPHS 2012 norms facilities such as adequate waiting area with seating arrangements, electronic display for patient calling, etc should be there.

Average number of patients per hour per counter in the test-checked DHs, SDCHs and CHCs during 2020-21 is depicted in **Chart 3.2**.

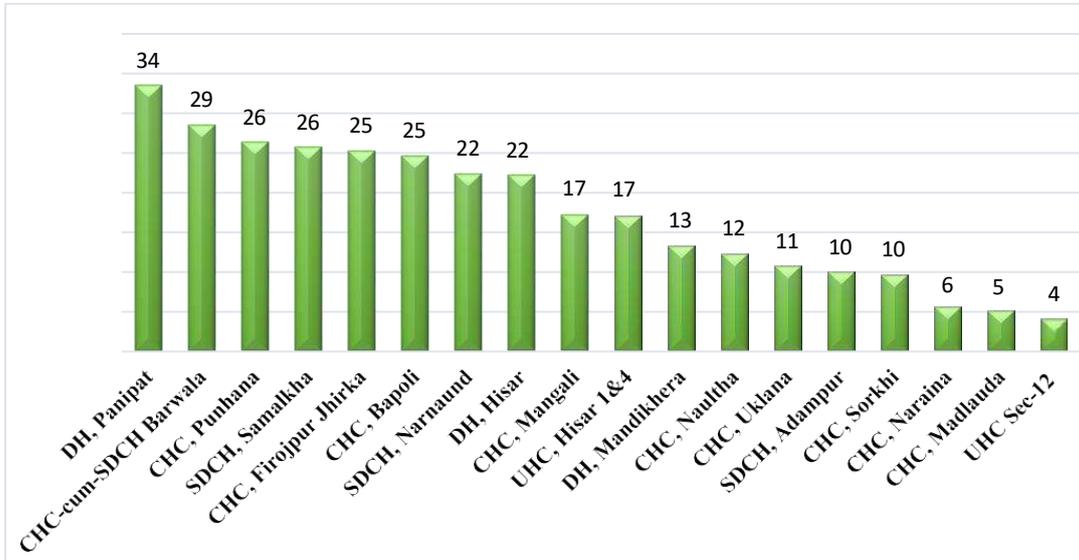
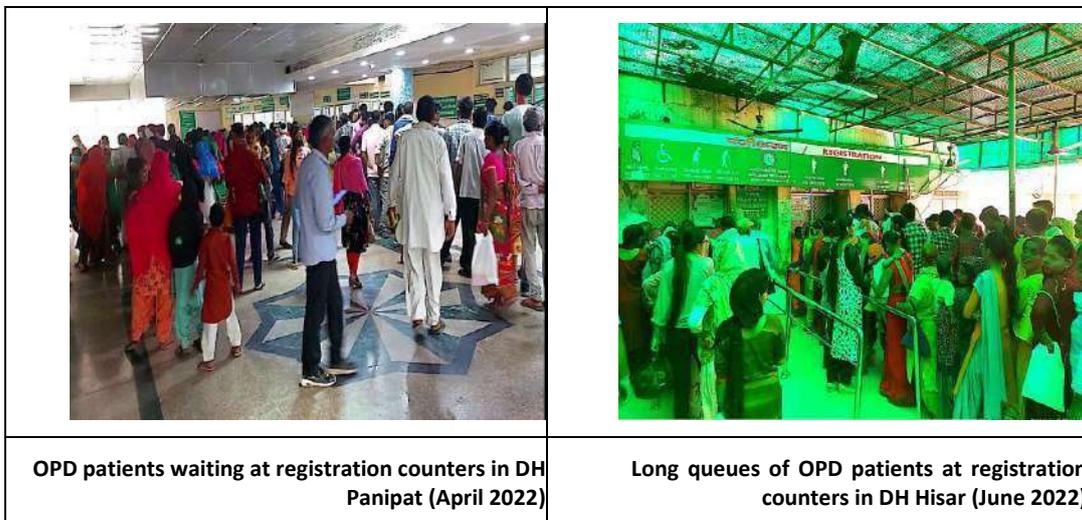


Chart 3.2: Average number of patients per hour per counter during 2020-21

Source: Information furnished by the test-checked Health Institutions

As can be seen from the above chart, the counters for registration were not sufficient in DH Panipat, DH Hisar, SDCH Samalkha, SDCH Narnaund, CHC- cum-SDCH Barwala, CHC Punhana, CHC Firojpur Jhirka and CHC Bapoli having a large number of OPDs. The result of high patient load was visible in long queues in the hospitals as depicted in the photographs below:



On being pointed out by Audit, the Department stated (February 2023) that registration of patients visiting healthcare facilities is decentralised in District Hospitals. There are separate registration facilities for OPD, Emergency and Maternity services. Separate counters are there for males, females, geriatric (senior citizens) and disabled persons for OPD registration. Further speciality-wise decentralisation will be planned as per availability of manpower, logistics and space.

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

Regarding this point it is stated that registration of patients is decentralized. There are separate registration facilities for OPD, Emergency, Maternity services, Paediatrics' and Eye Deptt. Separate counters are there for males, females, senior citizens and disabled person for OPD registration

Observations and Recommendations of the Committee as under: -

The Committee was not satisfied with the reply of the department and recommends to submit the specific and detailed reply within three months, positively, therefore, the Committee decided to keep this para pending.

[6] **3.1.7 Availability of seating arrangement, toilet facility and patient calling system (Digitalisation):**

As per IPHS 2012 norms, waiting area with adequate seating arrangement shall be provided. Main entrance, general waiting and subsidiary waiting spaces are required adjacent to each consultation and treatment room in all the clinics. Fluorescent fire exit plan should be displayed at each floor; Safety, hazard and caution signs should be displayed prominently at relevant places. Health institutions should have patient calling system with electronic display. The status of provision of the above features in the test-checked DHs/CHCs/PHCs is given in **Table 3.3**.

Table 3.3: Availability of seating arrangement, toilet facility etc.

Name of service	Hospitals	CHC	PHC
	Total =6	Total=12	Total=24
Display of fluorescent fire exit sign	4	4	2
Enquiry/ May I help desk with staff fluent in local language	5	8	8
Directional signage for Emergency, Departments and Utilities	6	7	14
Display of safety, hazard and caution signs prominently at relevant places	5	8	7
Important contacts like higher medical centres, blood banks, fire department, police and ambulance services were displayed	5	9	13
Mandatory information (under RTI Act, PNDDT Act, etc.) was displayed	4	9	15
Adequate seating facility	6	10	24
Patient Calling System (Digitalisation)	0	0	0
Separate toilets for male and female	6	12	12

Source: Data furnished by the test-checked health institutions during January to June 2022 Note: Colour grading has been done on colour scale with green colour depicting most number of health institutions, yellow colour moderate while red colour depicts least number of health institutions having the above facilities

From the above, it can be seen that there was no display of fluorescent fire exit sign in 22 out of 24 PHCs and patient calling system was not available in any of the test-checked health institutions. Moreover, the mandatory information (under RTI Act, PNDT Act, etc.) was not displayed in two hospitals (DH Hisar and SDCH Narnaund), three CHCs (Uklana, Naultha and UCHC Sector 1 and 4, Hisar) and nine PHC⁴s.

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

Regarding this point it is stated that the Citizen Charter is displayed at DCH, Hisar near PMO Office. Adequate seating arrangement/waiting area for patients are now available in the facilities.

Observations and Recommendations of the Committee as under: -

The Committee was not satisfied with the reply of the department and recommends that a detailed reply be submitted within three months, positively and decided to keep this para pending.

[7] **3.1.8 Patient satisfaction survey:**

As per NHM Assessor's guidebook, OPD patient satisfaction survey has to be done on monthly basis. It was observed that OPD patient satisfaction survey was not conducted in DH Mandikhera, MCH Agroha, MCH Nalhar, SDCH Samalkha and SDCH Narnaund.

Audit conducted a survey of doctors and patients selected on random basis during performance audit to get feedback from doctors and patients' satisfaction. The results are given in **Appendix 1.3**.

For OPD services, 120 patients⁵ were surveyed during January 2022 to June 2022 in selected health institutions (DHs/SDCHs/CHCs). The results are summarised below:

- i. 29 *per cent* patients said that Enquiry/May I Help desk was not available with competent staff.
- ii. According to 14 *per cent* patients, seating arrangements were not adequate at registration/OPD counter.
- iii. 26 *per cent* patients said that number of registration counters were not adequate in health institutions.
- iv. 48 *per cent* patients informed that patient calling system was not satisfactory.
- v. 31 *per cent* said that all prescribed medicines were not made available by hospital pharmacy.
- vi. 27 *per cent* (pathological tests) and 54 *per cent* (radiology tests) patients said that all the tests recommended by doctors were not done by the hospital.

- vii 13 *per cent* patient objected that complaint box was not available in the test-checked health institutions.

The survey indicates that patient calling system, information display and availability of tests need improvement across the hospitals.

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

In health facilities having e-upchar facilities (54 in number) “Mera Hospital “App is already in placed with option of patient feedback for services availed and grievances.

Observations and Recommendations of the Committee as under: -

During the oral examination, the Committee was not satisfied with the reply given by the departmental representative in respect of patient satisfaction survey.

Therefore, the Committee recommends to submit the detailed and updated reply to the Committee within three months, positively. Moreover, the Committee decided to keep pending this para.

[8] **3.2.4 Availability of surgeries:**

As per NHM Assessor’s guidebook, 2013 and IPHS 2012 norms for DH/SDCH, surgeries related to General surgery, Obstetrics & Gynaecology, Paediatrics, Ophthalmology, ENT services and Orthopaedics should be available at District Hospital. Further, CHCs should be able to provide routine and emergency care in surgery. This includes dressings, incision and drainage, surgery for hernia, hydrocele, appendicitis, haemorrhoids, fistula and stitching of injuries. It should also be able to handle emergencies like intestinal obstruction, haemorrhage, etc. and putting splints/plaster cast.

Availability of specific surgical procedures in the test-checked health institutions is given in **Table 3.7**.

Table 3.7: Availability of Surgical Procedures in the test-checked Health Institutions (as of January to June 2022)

Name of procedure (as per IPHS)	Hisar				Panipat			Nuh	
	DH, Hisar	SDCH, Adampur	SDCH, Narnaund	CHCs/ UHC (05)	DH Panipat	SDCH Samalkha	CHCs/ UHC (05)	DH Mandi- khera	CHCs (02)
Hernia	A	A	NA	NA	A	NA	03 NA*	A	01 NA**
Hydrocele	A	A	NA	NA	A	NA	03 NA*	A	01 NA**
Appendicitis	A	A	NA	NA	A	NA	03 NA*	A	01 NA**
Haemorrhoids	A	A	NA	NA	A	NA	03 NA*	A	01 NA**
Fistula	A	A	NA	NA	A	NA	03 NA*	A	01 NA**
Intestinal Obstruction	A	A	NA	NA	A	NA	NA	A	01 NA**

Haemorrhage	A	A	NA	NA	A	NA	NA	A	01 NA**
Nasal packing	A	A	NA	4 NA#	A	NA	NA	A	01 NA**
Tracheostomy	A	A	NA	NA	NA	NA	NA	A	01 NA**
Foreign body removal	A	A	NA	NA	A	NA	NA	A	01 NA**
Fracture reduction	A	A	NA	NA	A	NA	NA	A	01 NA**
Putting splints/ plaster cast	A	A	NA	NA	A	NA	NA	A	01 NA**

Colour code: Green colour/A= Available; Pink colour/NA=Not available

*** Available in CHC Madlauda and UHC Sec-12 Panipat, **Available in CHC Punhana, # Available in CHC Mangali.**

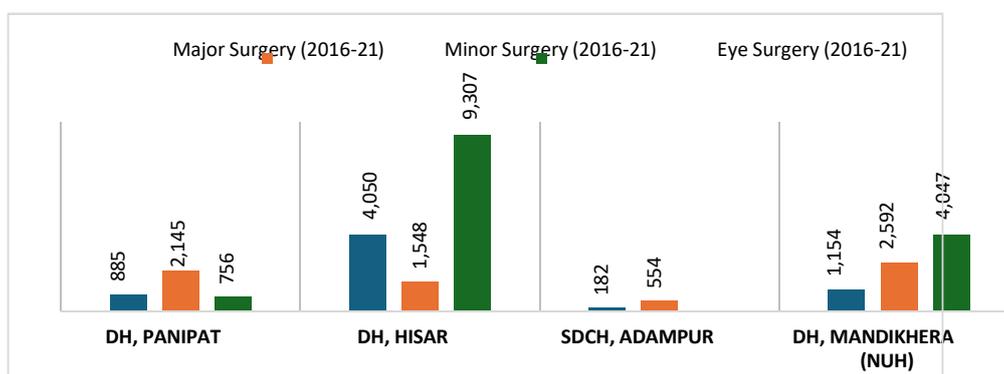
Source: Information furnished by the test-checked Health Institutions

As evident from the above, all surgical procedures were available in DH Hisar, DH Mandikhera, SDCH Adampur and DH Panipat (except Tracheostomy). No surgical procedures were available in SDCH Narnaund and SDCH Samalkha.

(i) Availability of major, minor and Ear, Nose and Throat (ENT) surgeries

As per NHM Assessor's guidebook, 2013, surgeries related to General surgery, Obstetrics & Gynaecology, Paediatrics, Ophthalmology, ENT services and Orthopaedics should be available at District Hospital. In CHCs, surgeries related to General surgery services, Obstetrics and Gynaecology services and accident and emergency services should be available.

Chart 3.3: Major, Minor and Eye surgeries performed in DH/SDCH during 2016-17 to 2020-21



Source: Information furnished by selected DHs/ SDCHs

Major, Minor and ENT surgeries were available in four out of six selected DH/SDCH. No surgery was performed in SDCH Samalkha and Narnaund and in any of the test checked CHCs during the period 2016-21 due to non-availability of surgeons at these SDCHs/CHCs as discussed in paragraph 2.2.5 (ii)(b) and (iv) in Chapter 2. The number of surgeries performed were maximum in DH Hisar.

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

All specific surgical procedures are available in District Hospitals DH Hisar, DH Mandikhera, SDCH Adampur and DH Panipat. Now some surgical procedures like Herina, Hamarge. Fracture reduction, Hydrocel, Nasal packaing, putting splints plaster cast available in SDCH Narnaund and SDCH Samalkha.

Minor ENT services now available in SDCH Samalkha and Narnaund. Civil Surgeons to ensure availability of speciality at least once a week by assigning duty of ENT Surgeon at SDCH Samalkha.

Observations and Recommendations of the Committee as under: -

The Committee was not satisfied with the reply of the department in respect of surgeries of the patient executed in Faridabad 12 & Karnal 11.

Therefore, the Committee recommends to submit the latest & complete reply within three months, positively. Moreover, the Committee decided to keep this para pending.

[9] 3.2.7 Evaluation of IPD services through Outcome Indicators:

The IPD services can be evaluated through Outcome Indicators viz. Bed Occupancy Rate¹⁰ (BOR), Bed Turnover Rate¹¹ (BTR), Discharge Rate¹² (DR), Referral Out Rate¹³ (ROR), Average Length of Stay¹⁴ (ALOS), Left Against Medical Advice¹⁵ (LAMA) Rate and Absconding Rate¹⁶. The IPD cases of DHs¹⁷ (2,82,855), SDCHs (2,07,339) and CHCs (1,41,157) for the test-checked districts during the period 2016-23 are given in **Appendix 3.3**. The performance of the IPD services through Outcome Indicators in the test-checked DH/SDCH/MCH is given in **Table 3.10**.

Table 3.10: Outcome indicators of IPD services (2016-21)

Name of District	Name of Hospital	Average Bed Occupancy Rate (%)	Average Bed Turnover rate (%)	Discharge Rate (%)	Average Referral out rate (%)	Average length of stay (No. of Days)	LAMA rate (%)	Absconding rate (%)
Hisar	DH, Hisar	82.14	60.20	72.20	3.48	1.39	10.64	6.46
	SDCH, Adampur	8.92	1.60	0.63	17.00	2.00	33.00	0.00
	SDCH, Narnaund	42.40	17.23	86.48	4.26	7.00	25.79	1.00

Panipat	DH Panipat	129.29	103.93	75.25	13.67	2.11	5.37	4.48
	SDCH, Samalkha	27.02	57.65	29.40	10.20	1.87	85.00	0.80
Nuh	DH, Mandikhera	59.88	24.01	97.05	8.78	2.50	0.44	0.33
	MCH, Nalhar	74.65	24.26	68.09	9.81	6.45	12.13	4.07

Source: Information furnished by the test-checked Health Institutions

Colour code: Green colour depicts good performance, yellow- moderate and red depicts poor performance

It may be observed that:

- BOR of all the test-checked health institutions was below 80 *per cent* except for DH Hisar and DH Panipat. Average bed occupancy rate of 129 *per cent* at DH Panipat shows inadequate number of beds against requirement.

Average Bed Turnover Rate of DH, Panipat was 104 *per cent* during the period which shows the pressure on beds. Average Bed Turnover Rate of SDCH Adampur, SDCH Narnaund, DH Mandikhera and MCH, Nalhar was quite low as compared to other institutions.

- Discharge rate of SDCH Adampur and SDCH Samalkha were 0.63 *per cent* and 29.40 *per cent* respectively. Low discharge rate show that these health institutions are not providing healthcare facilities to the patients efficiently.
- High absconding rate in DH, Hisar, DH Panipat and MCH, Nalhar shows that proper security services were not provided as per norms.
- High LAMA rate of SDCH Adampur, SDCH Samalkha and SDCH Narnaund shows that these hospitals could not gain trust of patients because of non-availability of specialist doctors and equipment as discussed in paragraph 2.2.5(ii)(b) of chapter 2 and paragraph 4.4.1 of chapter 4 respectively.
- Bed occupancy rate of MCH, Agroha was 87.06 *per cent* during 2016-21 while average Referral Out Rate, LAMA Rate and Absconding Rate was not maintained by the hospital. However, LAMA rate for emergency ward was 5.71 *per cent* (2018-19), 5.57 *per cent* (2019-20) and 8.39 *per cent* (2020-21). No record with respect to LAMA cases in emergency services was maintained for the years 2016-17 and 2017-18.

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

- Regarding this point absconding rate of DCH, Hisar is 6.46 % due to deficient security staff in DCH, Hisar. For this demand for recruitment of additional security staff under HKRNL in DCH Hisar is already sent to higher authority for approval.
- DH Panipat has now a much lower referral rate because speciality has been recruited.

- SDH Adampur -Table 3.10 Average Referral Out Rate 17.00 % in 2016-2021 and At present Average Referral Out Rate 11 %
- LAMA rate at SDCH Samalkha is now 40

Observations and Recommendations of the Committee as under: -

While discussing the para, the Committee observed that the Lama rate was not good as these were excess in SDCH, Samalkha which was 40%.

Therefore, the Committee recommends that the department have to take action to improve the Lama rate and submit a report to the Committee within three months, positively. The Committee decided to keep this para pending.

[10] **3.3.4 Non-availability of Intensive Care Unit (ICU):**

As per IPHS 2012 norms for District Hospitals, in ICU, critically ill patients requiring highly skilled life-saving medical aid and nursing care are concentrated. The unit should not have less than four beds nor more than 12 beds. Number of beds may be restricted to five *per cent* of the total bed strength initially but should be expanded to 10 *per cent* gradually. Out of these, they can be equally divided among ICU and High Dependency Wards (HDU). As per NHM Assessor's guidebook, the hospital should also provide intensive care service as part of curative services. The ICU facilities are desirable in SDCH.

The ICU service was not available in eight²⁰ out of 22 DHs. Out of 41 SDCHs, ICU service was available only in six²¹ SDCHs. The details of availability of ICU service in DHs and SDCHs are given in **Appendix 3.4 (i) and (ii)**. Further, in the test-checked hospitals only DH Panipat had ICU services. Details of ICU facilities in DH Panipat are detailed in **Table 3.14**.

Table 3.14: Availability of ICU services in DH Panipat (as of January 2022)

Particulars	Availability
Availability of various types of ICU services as prescribed by national standards	Available#
Functional in-patient beds in ICU	16 (12 ICU + 4 HDU)
Percentage of patients admitted in ICU who were monitored for fluid/electrolyte charting	Fluid: 100 <i>per cent</i> Electrolyte: NIL
Percentage of patients admitted in ICU who were monitored for intake and output charting	100 <i>per cent</i>
Percentage of patients admitted in ICU who were monitored for cardiac care monitoring	100 <i>per cent</i>
Availability of ICU ventilators	Available
Facilities for curative services in ICU	Available
Facilities for diagnostic services in ICU	Not available
User charges displayed in local and simple language and communicated to patients effectively	No
Availability of adequate space and waiting area for ICU as per requirement	Not available
Nutritional assessment of patient done as required and directed by doctor	Not done

ABG, Portable X-ray, ECO investigation was not available. Source: Information furnished by DH, Panipat.

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

Table 3.14: Availability of ICU services in DH Panipat (as of January 2022)	
Particulars	Availability
Availability of various types of ICU services as prescribed by national standards	Available#
Functional in-patient beds in ICU	16 (12 ICU
Percentage of patients admitted in ICU who were monitored for fluid/electrolyte charting	Fluid: 100 p Electrolyte:
Percentage of patients admitted in ICU who were monitored for intake and output charting	100 per cent
Percentage of patients admitted in ICU who were monitored for cardiac care monitoring	100 per cent
Availability of ICU ventilators	Available
Facilities for curative services in ICU	Available
Facilities for diagnostic services in ICU	Available
User charges displayed in local and simple language and communicated to patients effectively	yes
Availability of adequate space and waiting area for ICU as per requirement	yes
Nutritional assessment of patient done as required and directed by doctor	yes

Observations and Recommendations of the Committee as under: -

The Committee was not satisfied with the reply of the department and recommend that a specific and complete reply be submitted at the earliest; therefore, the Committee keep this para pending.

[11] 3.3.5 Emergency cases referred to other hospitals:

Details of cases referred to other hospitals from DHs/SDCHs is given in Table 3.15.

Table 3.15: Emergency cases referred to other hospitals from the test-checked DHs/SDHCs

Year	DH, Panipat	SDCH, Samalkha	DH, Mandikhera	DH, Hisar	SDCH, Adampur	SDCH, Narnaund
	(In per cent)					
2016-17	10	2	1	5	37	9
2017-18	9	2	1	5	27	14
2018-19	7	2	1	5	24	14
2019-20	4	2	1	4	20	13
2020-21	5	1	1	3	20	12

Source: Information furnished by the test-checked DHs/SDCHs.

As evident from the above table, the number of emergency cases referred to other hospitals was more in SDCHs Adampur and Narnaund. This could have been due to non-availability of specialists as discussed in paragraph 2.2.5 of Chapter 2.

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

Referral rate of emergency cases from SDH Narnaund and SDCH Adampur have decreased recently many doctors & para medicals have joined and the referral rate has decreased.

Observations and Recommendations of the Committee as under: -

The Committee was not satisfied with the reply of the department and recommends that a detailed reply be submitted within three months, positively; therefore, the Committee decided to keep this para pending.

[12] **3.6/3.6.1 Diagnostic services/Availability of Imaging (Radiology) Diagnostic Services:**

Radiology, also called diagnostic imaging, is a series of different tests that take pictures or images of various parts of the body. IPHS 2012 prescribe radiology services for the district hospitals (X-ray, Ultrasonography, CT scan, etc.) and X-ray (chest, skull, spine, abdomen, bones, dental). It also prescribes diagnostic services under cardiac investigation, ENT, Radiology, Endoscopy, Respiratory and Ophthalmology in DHs and SDCHs.

As of May 2023, imaging services were available in all the DHs except DH, Fatehabad. However, in case of SDCHs, the imaging services were not available in 17 SDCHs out of 41 SDCHs. The details have been given in **Appendix 3.4**

(i) and (ii). Further, the availability of diagnostic services under various categories was checked in the test-checked DHs and SDCHs during audit (April-June 2022) and the status of availability is given in **Table 3.30**.

Table 3.30: Availability of Imaging (Radiology) services in the test-checked DHs/SDCHs

Name of Service	Name of Test/Diagnostic Service	DH Panipat	DH Mandikhera	DH Hisar	SDCH Adampur	SDCH Narnaund	SDCH Samalkha
Radiology	X-ray for chest, Skull, Spine, Abdomen, bones	Yes	Yes	Yes	No	No	No
	Dental X-ray	Yes	Yes	Yes	No	No	No
	Ultrasonography	Yes	Yes	Yes	No	No	No
	CT scan	Yes	No	Yes	Not required as per IPHS norms		
	Barium Swallow, Barium meal, Barium enema, IVP	No	No	No			
	MMR (Chest)	No	No	No			
	HSG	No	No	No			

Cardiac Investigation	ECG	Yes	Yes	Yes	No	Yes	Yes
	Stress tests	No	No	No	Not required as per IPHS norms		
	ECHO	No	No	Yes	Not required as per IPHS norms		
ENT	Audiometry	Yes	No	Yes	No	No	No
	Endoscopy for ENT	No	No	Yes	Not required as per IPHS norms		
Ophthalmology	Refraction by using Snellen's chart	Yes	Yes	Yes	No	No	No
	Retinoscopy	Yes	Yes	Yes	No	No	No
	Ophthalmoscopy	Yes	Yes	Yes	No	No	No
Endoscopy	Laparoscopic (diagnostic)	Yes	No	Yes	No	No	No
	Oesophagus	No	No	Yes	Not required as per IPHS norms		
	Stomach	No	No	Yes	Not required as per IPHS norms		
	Colonoscopy	No	No	No	Not required as per IPHS norms		
	Bronchoscopy	No	Yes	No	Not required as per IPHS norms		
	Arthroscopy	No	Yes	No	Not required as per IPHS norms		
	Hysteroscopy	No	No	No	Not required as per IPHS norms		
Respiratory	Pulmonary function tests	No	No	No	No	No	No

Source: Information furnished by the test-checked DHs/SDCHs

Colour code: Green colour depicts availability; red colour depicts non-availability and yellow colour depicts that the services are not required as per IPHS norms.

In all the three test-checked SDCHs available diagnostic services were negligible. The DHs were deficient in diagnostic services. In-house ultrasonography was available in DH Panipat and DH Hisar and it was outsourced in DH, Mandikhera. CT Scan facility was available in DH Panipat in PPP Mode and was outsourced in DH Hisar. But this facility was not available in DH Mandikhera.

Facility for stress tests, barium swallow, barium meal, barium enema, IVP, MMR (chest), HSG, Colonoscopy, Hysteroscopy and pulmonary function tests were not available in any of the test-checked district hospitals. It was noticed that maximum services were available at MCH Nalhar and MCH Agroha.

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

Strengthening of Diagnostic Services:

The State Government has taken sustained measures to strengthen diagnostic services across public health institutions. At present, all District Civil Hospitals (DCHs) and a substantial number of Sub-District Civil Hospitals (SDCHs) are equipped with essential

imaging facilities, including digital X-ray and ultrasound services, to meet patient care requirements.

➤ **Availability of Digital X-ray Facilities**

Digital X-ray machines have been made available at all District Civil Hospitals and most Sub-District Civil Hospitals. Further, 59 Community Health Centres (CHCs) have already been provided with X-ray machines. These X-ray machines are optimally used for patient welfare indicating the tests performed on these

machines in 3 months at various level of healthcare facilities. The details is as under: -

Sr. No.	Type of Health Facility	Total number of X- ray Machines available
1.	DCHs	90
2.	SDCHs/CHs	49
3.	CHCs	59
4.	Govt.Dispensary/Polyclinic/UHC etc.	13

In addition to this, for equipping more health facilities with advanced radiology services following action has been taken:-

- Supply order of 74 nos. of new X-ray machines has already been issued for various health facilities, which will be installed soon and cater more population.
- For providing digital X—ray services at different level of health facilities, procurement of 22 Digital Radiography System and 134 Retrofit DR System is approved in SHPPC meeting and equipment will be made available to health facilities soon.

➤ **Operational Status of X-ray Facilities at SDCHs**

X-ray services at SDCH Samalkha, Panipat have been made operational subject to availability of requisite manpower. X-ray machines are available and functional at SDCH Adampur and SDCH Narnaund, Hisar, ensuring uninterrupted radiological services to patients.

➤ **Availability of Dental X-ray Services**

Dental X-ray machines are available and functional at SDCH Samalkha, Panipat; SDCH Adampur; and SDCH Narnaund, Hisar, facilitating comprehensive dental diagnostic care.

➤ **Availability and Expansion of Ultrasound Facilities**

A total of 55 ultrasound machines have been installed across the State at all District Civil Hospitals, including DCH Mandikhera, and at selected SDCHs and CHCs. 7 New Ultrasound machines are supplied to

upgrade the existing infrastructure at Panchkula, Narnaul, Panipat, Rewari, Sonapat, Gurugram and Kurukshetra.

Sr. No.	Type of Health Facility	Total number of Ultrasound Machines available	Tests (1 st Oct 2025 to 31 st Dec 2025)
1.	DCHs	37	56046
2.	SDCHs/CHs	13	15545
3.	CHCs	3	925
4.	Govt Dispensary/Polyclinic	2	1619

➤ **Constraints Affecting In-house Ultrasound Services**

In-house ultrasound facilities are presently not operational at SDCH Adampur, SDCH Narnaund (Hisar), and SDCH Samalkha (Panipat) due to non-availability of qualified manpower, as required under the provisions of the PC-PNDT Act.

➤ **Alternative Arrangements to Ensure Continuity of Services**

To ensure that diagnostic services are not denied to beneficiaries, ultrasound facilities for all pregnant women are being provided through empanelled ultrasound centres under the Janani Shishu Suraksha Karyakram (JSSK) of the National Health Mission (NHM).

➤ **Current Status of Imaging Facilities at SDCHs**

At present, most of Sub-District Civil Hospitals are equipped with X-ray facilities, while ultrasound facilities are available in eight SDCHs. The State Government continues to take steps to address manpower and infrastructure gaps to further enhance imaging services at peripheral health institutions.

Observations and Recommendations of the Committee as under: -

While conducting the oral examination of the departmental representative, the Committee observed that the facilities of the Ultrasound were not being provided, resultantly, the private operators were charging extra amount and exploiting the patients in the small cities, thereupon, the departmental representative replied that due to emoluments/financial reason, the radiologist were not joining in the Government Hospitals. The Committee also noticed that when Shri Manohar Lal Khattar was Chief Minister, a meeting was held at Nuh, and then Hon'ble Chief Minister ordered to provide the Ultrasound facility even have to pay extra.

Therefore, the Committee recommends that the Ultrasound facilities be provided even if Government have to pay extra salary. Moreover, the Committee decided to keep this para pending and recommends to submit the Action Taken Report upon the observation and recommendation of the Committee within three months, positively.

[13] **3.6.3 Availability of Imaging (Radiology) Diagnostic Services in test-checked CCHs:**

IPHS 2012 norms provide that X-ray for chest, skull, spine, abdomen, bones; dental X-ray and Ultrasonography (USG) (desirable) facilities should be available in a CHC under imaging services. Further, ECG which is a cardiac investigation service should be provided in a CHC.

It was observed that only ECG services were available in six³³ out of 12 test-checked CHCs/UHCs. Other imaging facilities were not available in all the CHCs/UHCs.

X-ray room and machine were available in CHC Uklana and Barwala since 2020 and in UHC Hisar (Sector 1&4) since 2014 but it was not being used due to non-deployment of radiographer. In CHC Punhana, X-ray machine was kept in the storeroom as shown in the picture.



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

With reference to availability of X-ray and Ultrasound facility at CHC level:

Strengthening of Diagnostic Services:

The State Government has taken sustained measures to strengthen diagnostic services across public health institutions. At present, all District Civil Hospitals (DCHs) and a substantial number of Sub-

District Civil Hospitals (SDCHs) are equipped with essential imaging facilities, including digital X-ray and ultrasound services, to meet patient care requirements.

➤ **Availability of Digital X-ray Facilities**

Digital X-ray machines have been made available at all District Civil Hospitals and most Sub-District Civil Hospitals. Further, 59

Community Health Centres (CHCs) have already been provided with X-ray machines. These X-ray machines are optimally used for patient welfare indicating the tests performed on these machines in 3 months at various level of healthcare facilities. The details is as under:-

Sr. No	Type of Health Facility	Total number of X-ray Machines available	Total number of X-ray done (1 st Oct, 2025 to 31 st Dec, 2025)
1.	DCHs	90	283417
2.	SDCHs/CHs	49	89391
3.	CHCs	59	26159
4.	Govt. Dispensary/Polyclinic/UHC etc.	13	13152

In addition to this, for equipping more health facilities with advanced radiology services following action has been taken: -

Supply order of 74 nos. of new X-ray machines has already been issued for various health facilities, which will be installed soon and cater more population.

For providing digital X-ray services at different level of health facilities, procurement of 22 Digital Radiography System and 134 Retrofit DR System is approved in SHPPC meeting and equipment will be made available to health facilities soon

Availability and Expansion of Ultrasound Facilities

A total of 55 ultrasound machines have been installed across the State at all District Civil Hospitals, including DCH Mandikhera, and at selected SDCHs and CHCs. 7 New Ultrasound machines are supplied to upgrade the existing infrastructure at Panchkula, Narnaul, Panipat, Rewari, Sonapat, Gurugram and Kurukshetra.

Sr. No	Type of Health Facility	Total number of X-ray Machines available	Total number of X-ray done (1 st Oct, 2025 to 31 st Dec, 2025)
1.	DCHs	37	56046
2.	SDCHs/CHs	13	15545
3.	CHCs	3	925
4.	Govt. Dispensary/Polyclinic/UHC etc.	2	1619

As per PC PNDT act, the Ultrasound machine can be operated by qualified and trained healthcare professional only after getting the registration done from the appropriate authority under the Act. So, ultrasound machine cannot be made available at CHC level without requisite manpower. However, under Janani Shishu

Suraksha Karyakram (JSSK) under National Health Mission (NHM), the ultrasound facility is provided to every pregnant women approaching public health facility through panelled ultrasound centres.

X-ray machine is now made functional at SDCH Samalkha, Panipat and CHC Punhana, Nuh which was not optimally used due to non-availability of radiographer.

Observations and Recommendations of the Committee as under: -

While discussing these paras, the Committee observed that contents of these paras are similar with the contents of para no. 3.6.1 and for these paras the same observation & recommendation of the Committee may be treated. Moreover, the Committee decided to keep these paras pending.

[14] 3.6.4 Non-registration of imaging equipment (like X-ray, CT scan, MRI) from authorities:

As per Section (3) of Atomic Energy (Radiation and Protection) Rules, 2004 (1), No person shall, without a license - (a) establish a radiation installation for siting, design, construction, commissioning, operation; and (b) decommission a radiation installation. (2) No person shall handle any radioactive material or operate any radiation generating equipment except in accordance with the terms and conditions of a license.

During the course of audit, details related to installation, functioning and license for x-ray machine was checked in DHs/SDCHs/CHC as given in **Table 3.32**.

Table 3.32: Status of imaging equipment in test-checked Health Institutions

Name of Health Institution	X-ray machine		
	Installed	Functional	License exists
DH, Hisar	Yes	Yes	Yes
DH, Panipat	Yes	Yes	Yes
DH, Mandikhera	Yes	Yes	Yes
SDCH, Adampur	Yes	Yes	Yes
SDCH, Narnaund	Yes	No	No
SDCH, Samalkha	Yes	No	No
CHC, Barwala	Yes	No	No

Source: Information furnished by the test-checked Health Institutions during January to June 2022

Colour code: Green colour depicts availability and red colour depicts non-availability

Audit observed that out of the health institutions where X-ray machine was available, SDCH Samalkha, Narnaund and CHC Barwala had not obtained license to install and operate the X-ray machine. Further, X-ray machine was found installed in SDCH, Samalkha but it was not functional as shown in the picture in the previous

paragraph. X-ray machine was in condemned condition in SDCH, Narnaund and X-ray technician was not available since 2016. Thus, non-functioning of these x-ray machines may have led to patients resorting to private facilities thereby increasing their out-of-pocket expenditure.

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

Radiographer have been recruited and x-ray services are available at SDCH and CHC . A dedicated State Nodal Officer has been appointed at DGHS as Atomic Energy (Radiation and Protection) Rules, 2004 (1) and licensing of requisite safety gadgets the imaging equipment is being done as per guidelines.

As per Government of India letter no. AERB/CH/2018/798 dated 25.4.2018 directions were issued from DGHS, Haryana to All Civil Surgeons/PMO's and Medical Superintendent vide letter no. 773- 800 dated 14.5.2018 for regulatory compliance of Diagnostic X-Ray facilities. Vide which they were directed to complete all necessary prerequisite requirements for installation and operation of equipment (new and already installed) adhering to the AERB Guidelines.

Observations and Recommendations of the Committee as under: -

While discussing these paras, the Committee observed that contents of these paras are similar with the contents of para no. 3.6.1 and for these paras the same observation & recommendation of the Committee may be treated. Moreover, the Committee decided to keep these paras pending.

[15] **3.6.5 Thermoluminescent dosimeters (TLD) & pocket dosimeters for radiation protection:**

TLD badges are used to detect radiation at levels that can be harmful to humans. All the staff working in the X-ray room have to wear monitoring equipment such as TLD badges, pocket dosimeters etc. as per AERB guidelines on personnel monitoring of radiation workers in radiation facilities (June 2020). As per Atomic Energy (Radiation Protection) Rules, 2004 and Atomic Energy Regulatory Board (AERB) Safety Codes, monitoring equipment shall be provided to radiation workers and dose records shall be maintained. In case of any institution violating the prescribed regulatory requirements, AERB is empowered to suspend/modify/withdraw the licence/registration issued to the X-ray installation or seal the X-ray installation(s) in accordance with Rules 10 and 31 of the Atomic Energy (Radiation Protection) Rules, 2004, respectively.

Availability of TLD badges and Pocket dosimeters in the test-checked DHs is given in **Table 3.33**.

Table 3.33: Availability of TLD badges and Pocket dosimeters in test-checked DHs

Name of Health Institution	TLD badges	Pocket dosimeters
DH, Hisar	Yes	No
DH, Panipat	Yes	No
DH, Mandikhera	No	No

Source: Information furnished by the test-checked DHs during January to June 2022 Colour code: Green colour depicts availability and red colour depicts non-availability.

Only DH Panipat and DH Hisar had TLD badges, but pocket dosimeters were not available in any of these hospitals. Due to non-availability of these safety equipment, the safety of technicians was compromised.

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

Radiographer have been recruited and x-ray services are available at SDCH and CHC. A dedicated State Nodal Officer has been appointed at DGHS as Atomic Energy (Radiation and Protection) Rules, 2004 (1) and licensing of requisite safety gadgets the imaging equipment is being done as per guidelines.

Observations and Recommendations of the Committee as under: -

While discussing these paras, the Committee observed that contents of these paras are similar with the contents of para no. 3.6.1 and for these paras the same observation & recommendation of the Committee may be treated. Moreover, the Committee decided to keep these paras pending.

[16] **3.8.7 Bio-medical waste management:**

As per rule 4 (r) of Bio-Medical Waste Management Rules, 2016, it shall be the duty of every occupier⁵⁷ to establish a system to review and monitor the activities related to bio-medical waste management. The status of compliance with the Rules have been given in **Appendix 3.4 (i) and (ii)**. Further compliance with the Rules was reviewed in the test-checked health institutions as detailed in **Table 3.48**.

Table 3.48: Bio Medical Waste Management services in selected Health Institutions

Name of Service	Panipat			Nuh			Hisar		
	No of hospitals (2)	No of CHCs/ UHCs (5)	No PHCs/ UPHC (9)	No of hospitals (1)	No of CHCs (2)	No of PHCs (4)	No of hospitals (3)	No. of CHCs/ UHC (5)	PHCs/ UPHC (11)
Authorisation for generating bio- medical waste was obtained by the hospital from State Environment Protection and Pollution Control Board	2	5	8	1	1	2	3	4	8
Availability of Waste Management Committee under the Chairmanship of head of hospital	2	5	4	1	1	2	2	4	4

Waste Management Committee met regularly to review the performance of the hospital as regards waste disposal	2	5	4	1	1	2	2	4	4
Availability of proper system for disposal of bio-medical liquid Waste	2	4	4	1	2	2	2	4	5
Plastics bags which contained bio- medical waste had been labelled as per guidelines i.e., symbols for biohazard and cytotoxic	2	5	9	1	2	4	3	5	11
The hospital and healthcare authorities had ensured that personal protective equipment was provided to waste handlers	2	4	8	1	2	3	3	5	10
Availability of barcode system, for bags or containers containing biomedical waste that were to be sent out of the premises, was ensured by the hospital	1	5	9	1	2	2	3	4	10
Periodic medical check-up and immunisation of staff were carried out.	2	4	8	1	2	4	3	5	8

Source: Information furnished by the test-checked Health Institutions during January to June 2022

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow-moderate and red colour depicting poor performance

It is evident from the above table that-

- i. Authorisation for generating bio-medical waste was obtained by all the selected hospitals, CHCs/UHCs and PHCs/ UPHCs except CHC Sorkhi, Firozpur Jhirka and six⁵⁸ PHCs.
- ii. Waste management committee was available and met regularly to review the performance of the hospital as regards waste disposal in all the selected hospitals, CHCs/UHCs and PHCs/ UPHCs except SDCH Narnaund, CHC Sorkhi, Punhana and 14⁵⁹ PHCs/UPHCs.

- iii. Proper system for disposal of bio-medical liquid waste was available in all the selected hospitals, CHCs/UHCs and PHCs/ UPHCs except SDCH Narnaund, CHC Madlauda, UHC Sector 1&4 Hisar and 13⁶⁰ PHCs/UPHCs.
- iv. Plastics bags which contained bio-medical waste had been labelled as per guidelines i.e., symbols for bio-hazard and cytotoxic by all the selected health institutions.
- v. The hospital and healthcare authorities had ensured that personal protective equipment was provided to waste handlers in all the selected health institutions except CHC Madlauda, PHC Daultpur, Nagina and Pattikalyana.
- vi. Barcode system for bags or containers containing biomedical waste was ensured by all the selected health institutions except DH Panipat, UHC Sector 1&4 Hisar, PHC Daultpur, Biwan and Nagina.
- vii. Periodic medical check-up and immunisation of staff was carried out by all the selected health institutions except CHC Naraina and PHC Pattikalyana (Panipat), Agroha (Hisar), UPHC Char Qutub Gate and Patel Nagar.

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

As per rule 4 (r) of Bio-Medical Waste Management Rules, 2016, it shall be the duty of every occupier⁵⁷ to establish a system to review and monitor the activities related to bio-medical waste management. In this regard instruction has issued to all Health facilities to ensure compliance.

Bio-Medical Waste Management Rules, 2016 are being followed as per norms in all Health facilities across the State. The para may

hence be dropped.

Observations and Recommendations of the Committee as under: -

During the oral examination of the departmental representative, the Committee observed that the necessary steps were to be taken by the Pollution Control Board to ensure that Bio Medical waste management is carried out at all the places with adequate manpower and the augmentation is done as per requirement. The departmental representative explained that the Bio Medical waste is being disposed of as per norms of the Pollution Control Board. Thereafter, the Committee decided that this para will be taken up in the presence of representative of the Pollution Control Board in the subsequent meetings and decided to keep pending this para.

Common observation/recommendations relating to Health Department & Pollution Control Board

While discussing this para with the above said departments jointly in its meeting held on dated 10.02.2026, the Committee further observed that the Bio Medical waste of the Hospital is being disposed off in the sewerages and the effluent treatment plants were not functional in any Medical College, except

Medical College, Agroha. The Committee was not satisfied with the replies of the departments.

Therefore, the Committee recommends to submit the data within three months, positively to the Committee, in respect of number of effluent treatment plants required, number of effluent plants which are functional in the government institutions/district hospitals. Moreover, the Committee decided to keep this para pending till the requisite information not supplied to the Committee.

[17] 3.8.8 Effluent Treatment Plant (ETP) for treatment and disposal of liquid waste in hospital:

Bio-Medical Waste Management Rules, 2016 prescribe that every institution shall ensure segregation of liquid chemical waste at source and ensure pre-treatment or neutralisation prior to mixing with other effluents generated from healthcare institutions, ensure treatment, disposal of liquid waste in accordance with the Water (Prevention and Control of Pollution) Act, 1974 and effluent treatment plant for liquid waste. Sludge from effluent treatment plant shall be given to common bio- medical waste treatment facility for incineration or to hazardous waste treatment, storage and disposal facility for disposal.

Effluent treatment plant (ETP) for disposal of liquid waste was not available in any of the selected MCHs/DHs/SDCHs except MCH, Agroha.

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

The hospital wastewater drainage systems are connected to the municipal sewerage systems which have terminal STP therefore they are not required to have a STP plant of their own.

Observations and Recommendations of the Committee as under: -

The Committee decided to take up this para in the next meeting along with the representative of the Pollution Control Board.

Health Department & Pollution Control Board

While discussing this para with the above said departments jointly in its meeting held on dated 10.02.2026, the Committee observed that the Bio Medical waste of the Hospital is being disposed off in the sewerages and the effluent treatment plants were not functional in any Medical College, except Medical College, Agroha.

The Committee recommends to submit the data within three months, positively in respect of number of effluent treatment plants required, number of effluent plants are functional in the government institutions/district hospitals. Moreover, the Committee decided to keep this para pending till the requisite information not supplied to the Committee.

[18] 3.8.12 Patient registration, grievance/complaint redressal:

As per IPHS 2012 norms, online registration should be available in district hospitals. Patient Satisfaction Survey was to be conducted quarterly. Each District hospital should display prominently a Citizen's Charter indicating the services available, user fee charges, if any, and a grievance redressal system. Citizen's Charter should be in local language. There should be provision of complaints/suggestion box along with mechanism to redress the complaints.

Further, NHM Assessor's Guidelines provide that adequate registration counters should be available as per patient load. Unique identification number should be given to each patient during the process of registration.

Availability of patient registration, grievance/ complaint redressal facilities in the test-checked health institutions is given in **Table 3.52**.

Table 3.52: Availability of services related to patient registration, grievance/complaint redressal

Particulars	DHs (3)	SDCHs (3)	CHCs/UHCs (12)	PHCs/UPHCs (24)
Availability of adequate registration counters	2	3	9	11
Availability of Online Registration System	0	0	0	0
Patient Satisfaction Survey (OPD)	2	2	4	12
Legibility of prescription slips	3	2	12	23
Availability of Citizen charter at OPD	2	3	9	18
Providing unique ID at the time of registration	3	2	6	12
Availability of Grievance Redressal Cell or Complaint cell to register patients' grievances regarding quality of supplied food to them	2	3	8	9
Availability of mechanism for receipt of complaints and whether suggestion boxes had been placed at appropriate places	2	3	9	14
Formation of Grievance Redressal Committee and redressal of complaints in a timely manner	2	3	7	NA

Source: Information furnished by the test-checked Health Institutions during January to June 2022

Colour code: Green code depicts available in most/all, red colour depicts available in least and yellow colour depicts available in moderate number of the health institutions.

NA= Not applicable

It was observed that:

- Adequate registration counters were not available in DH Hisar, CHC Barwala, UPHC Sector 1-4, Bapoli and 13⁶⁵ PHCs/UPHCs.
- Online registration system was not available in any of the test- checked health institutions, whereas legible prescription slips were given to patients in all these health institutions except in SDCH Samalkha, PHC Atta.
- Patient Satisfaction Survey of OPD was not conducted in DH Mandikhera, SDCH Narnaund and any of the selected CHCs/UHCs except CHCs Barwala, Ukalana, Naultha and UHC Sector 12 Panipat. Further, the survey was conducted by 12⁶⁶ PHCs/UPHCs out of 24 selected PHCs/UPHCs.
- Unique IDs at the time of registration were provided in all the test- checked hospitals except SDCH Adampur. Out of the selected CHCs/ PHCs, six⁶⁷ CHCs and 12⁶⁸ PHCs/UPHCs provided unique IDs at the time of registration.
- Grievance redressal cell or complaint cell to register complaints related to quality of supplied food to the patients was available in eight⁶⁹ CHCs, nine⁷⁰ PHCs and all the test-checked hospitals except in DH Mandikhera and SDCH Narnaund.
- Mechanism of receipt of complaint and suggestion boxes were placed at appropriate place in 14⁷¹ PHCs/UPHCs and all the test-checked hospitals and CHCs except in DH Mandikhera, CHCs Barwala, Naultha and Firozpur Jhirka.
- Grievance Redressal Committee was formed in all the test-checked hospitals and CHCs except in DH Mandikhera, CHCs Sorkhi, Uklana, Barwala, Firozpur Jhirka and UPHC Sector 1&4.

Further, the following shortcomings were observed in patient registration system/ complaint redressal facilities of the two test-checked colleges:

- No unique ID system was available for OPD patients in MCH, Agroha
- Monthly patient satisfaction survey for in-patient and out-patient had not been conducted to improve healthcare services in both the institutions.
- Citizen's Charter including patient rights and responsibilities was not displayed at OPD and entrance in both the institutions.
- Online Registration System was not available in both the MCHs.
- Grievance Redressal Committee was formed from the year 2019-2020 but no register for grievance was maintained by the hospital during the year 2016-2019 in MCH, Agroha whereas no committee was formed and no

register for complaints/grievances had been maintained during 2016–21 in MCH, Nalhar, Nuh.

- No enquiry official was available at the reception counter in OPD and physical survey and outpatient survey revealed that no proper drinking water facility was available in outpatient registration area in MCH, Nalhar.

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

Regarding this point it is stated that registration of patients visiting DCH Hisar is decentralized. There are separate registration facilities for OPD, Emergency, Maternity services, Pediatrics and Eye Deptt. Separate counters are there for males, females, senior citizens and disabled person for OPD registration. In e-upchaar all district hospitals are providing online registration for patients. Now e-hospital is in the process of being implemented in the state which will cover SDCH & PHC. Further, Mera Aspataal application for patient feedback and grievance has already been available in all district hospitals with e-upchaar online registration system.

There is a mechanism for receipt of complaints physically through suggestion boxes or in physically form. Grievance redressal committee are in place.

Observations and Recommendations of the Committee as under: -

During the oral examination, the Committee raised various questions in respect of complaints received in the District level Hospitals and asked how these complaints were being entertained? The departmental representative replied that the complaint received at district level are resolved by the district level Committees which are not referred to the head of department. The Committee surprised to see that in one of the districts there is not even a single complaint has been received and also observed that the doctors are not attending the hospitals and some time the doctors marking the attendance and available in the hospital but they were not attending the patients. The Committee also cited the example of PHC, Khurana & PHC, Umra in Hansi Constituency in which one of the Member of the Committee Shri Vinod Bhayana check these centers and doctors were found absent.

Thereupon, the Committee recommends to seek the record of last six months from district hospitals regarding the number of complaints received and resolved. Moreover, the Committee was not satisfied with the reply of the departmental representative and recommends that the department have to ensure that the doctors must attend the patients and also have to submit the progressive report to the Committee in this regard within three months, positively. The Committee decided to keep pending this para.

[19] 4.1 Availability of essential and critical drugs, medicines & consumables:

As per IPHS 2012 norms, 493 drugs, lab reagents, consumables and disposables under 20 different categories should be available in a District hospital. Availability of drugs, lab reagents, consumables and disposables under 20 categories in the test-checked DHs and MCHs is given in **Table 4.1**.

Table 4.1: Availability of Drugs, Lab Reagents, Consumables and Disposables in test-checked MCHs/DHs

Sr. No.	Categories		Number required as per IPHS 2012	Availability in test-checked MCHs/DHs				
				DH, Panipat	DH, Mandikhera	DH, Hisar	MCH, Nalhar	MCH, Agroha
1	Analgesic/Antipyretics/Anti Inflammatory		11	8	5	6	4	11
2	Antibodies &	Chemotherapeutics	76	18	25	49	3	31
3	Anti-Diarrhoeal		6	2	3	2	1	3
4	Dressing Material/Antiseptic Ointment Lotion		24	12	14	24	5	15
5	Infusion Fluids		14	11	11	14	5	14
6	Eye and ENT		25	6	7	11	3	6
7	Antihistamines/Anti-Allergic		12	7	8	6	4	8
8	Drugs acting on Digestive System		20	9	9	19	6	6
9	Drugs related to Haemopoietic system		4	1	3	4	1	4
10	Drugs acting on Cardiac vascular system		26	15	12	21	10	15
11	Drugs acting on Central/ peripheral Nervous system		40	21	19	23	12	22
12	Drugs acting on Respiratory System		16	9	6	11	5	13
13	Skin Ointment/Lotion etc.		23	5	3	14	3	6
14	Drugs acting on Uro-Genital system		5	5	5	4	3	5
15	Drugs used in obstetrics and Gynaecology		35	8	6	35	11	17
16	Hormonal Preparation		14	2	6	10	1	6
17	Vitamins		24	7	11	13	8	15
18	Other Drugs and Material & Misc. Items		83	37	35	69	16	45
19	Emergency lifesaving drugs for SNCU		12	9	12	12	4	11
20	Other Essential Medicines & Supplies for SNCU		23	19	16	23	23	15
	Total		493	211	216	370	128	268

Source: Information furnished by test-checked Health Institutions during April 2022 to June 2022

Colour Code: Red denotes most shortages, green denotes least shortages and yellow denotes moderate shortages

The State Government has formulated a list of 1,027 drugs² essentially required at Government medical establishments. The State norms were much higher

than IPHS 2012 norms but it was noticed that shortages were significant even when compared with the IPHS norms.

It is evident from the above table that the availability of drugs, consumables and disposables was poor in MCH, Nalhar (26 *per cent*) as compared to other test-checked MCH and DHs. Reasons for shortage were not furnished to audit. Further, the availability in DH Panipat and DH Mandikhera was also below 50 *per cent*.

It has been mentioned in the IPHS norms that the list of the drugs given as norms is not exhaustive and exclusive but has been provided for delivery of minimum assured services. Non-availability of critical essential drugs such as infusion fluids, drugs acting on cardiac vascular system, central/ peripheral nervous system and respiratory system, emergency lifesaving drugs for SNCU, etc. was indicative of non-availability of minimum assured medical services in the MCH, Nalhar.

As per IPHS 2012 norms, a total number of 430 drugs, consumables and disposables under 19 categories should be available in a SDCH. Availability of drugs, consumables and disposables in the test-checked SDCHs is given in **Table 4.2**.

Table 4.2: Availability of Drugs, Lab Reagents, Consumables and Disposables in test-checked SDCHs

Sr. No.	Category	Number required as per IPHS 2012	Availability in test-checked SDCHs		
			Samalkha	Adampur	Narnaund
1	Analgesic/Antipyretics/Anti Inflammatory	8	5	5	6
2	Antibodies & Chemotherapeutics	71	12	42	14
3	Anti Diarrhoeal	5	2	3	3
4	Dressing Material/Antiseptic Ointment Lotion	24	9	17	11
5	Infusion Fluids	14	10	11	8
6	Eye and ENT	23	3	5	5
7	Antihistamines/Anti- Allergic	10	6	8	7
8	Drugs acting on Digestive System	20	9	8	9
9	Drugs related to Haemopoietic system	4	1	2	4
10	Drugs acting on Cardiac vascular system	26	10	20	11
11	Drugs acting on Central/peripheral Nervous system	40	13	22	10
12	Drugs acting on Respiratory System	15	8	8	6
13	Skin Ointment/Lotion etc	18	3	7	3
14	Drugs acting on Uro-Genital system	5	1	5	1
15	Drugs acting on Uterus and female genital	14	3	6	4

	tracts				
16	Hormonal Preparation	14	4	5	2
17	Vitamins	21	6	11	7
18	Other Drugs and Material & Misc Items	73	14	38	32
19	Drug Kit for Sick Newborn & Child Care	25	12	20	14
Total		430	131	243	157

Source: Information furnished by test-checked SDCHs during April 2022 to June 2022 Red denotes most shortages, green denotes least shortages and yellow denotes moderate shortages

It is evident from the above table that the availability of drugs, consumables and disposables is poor in SDCH Samalkha (30 *per cent*) as compared to availability in SDCHs Adampur and Narnaund. Further, the availability in SDCH Samalkha and SDCH Narnaund is below 50 *per cent*.

The reasons for lower availability of essential drugs at medical institutions include delayed supply/non-supply of drugs by HMSCL to health institutions as discussed in **paragraph 4.5.5 (iii)** alongwith under-utilisation of budget.

The budget provision *vis a vis* expenditure for drugs/medicines during the period 2016-17 to 2021-22 is given in **Table 4.3**.

Table 4.3: Budget provision *vis a vis* expenditure for drugs/medicines during the period 2016-17 to 2021-22

(₹ in crore)

Name of Department/ Mission	Budget Provision	Expenditure incurred	Savings excess (+)/ (-)	Savings/Excess (in <i>per cent</i>)
DGHS	550.20	551.19	(-) 0.99	(-)0.18
DMER	338.33	315.62	(+) 22.71	6.71
National Health Mission	168.97	90.86	(+) 78.11	46.23

Source: Information furnished by DGHS, DMER & NHM.

As evident from the above table, the budget was underutilised by 6.71 *per cent* in DMER and 46.23 *per cent* in NHM during the period 2016-22. Had the available budget been utilised properly, the above stated shortages in drugs and consumables could have been avoided to some extent.

During the exit conference (January 2023), the ACS to Government of Haryana, Health and Family Welfare Department stated that the matter would be looked into and necessary steps would be taken for making available the medicines/drugs at all health institutions.

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

As per observation: -

Table 4.1-> “Non-availability of critical essential drugs such as infusion fluids, drugs acting on cardiac vascular system, central/ peripheral nervous system and respiratory system, emergency lifesaving drugs for SNCU, etc. was indicative of non-availability of minimum assured medical services in the MCH, Nalhar.”- **Related to DMER**

Table 4.2-> “The reasons for lower availability of essential drugs at medical institutions include delayed supply/non-supply of drugs by HMSCL to health institutions as discussed in **paragraph 4.5.5.**”-**Reply for paragraph 4.5.5 already submitted by HMSCL and Dropped.**

Table 4.3-> The budget allotted for procurement of medicines has been fully exhausted at the level of DGHS.

The issue relates for underutilization of two budget relates to DMER and NHM. However, the department is committed to ensuring uninterrupted availability of essential medicines and has taken systematic corrective measures to strengthen procurement, inventory management, and monitoring mechanisms. Efforts are ongoing to achieve closer alignment with IPHS norms across all health institutions.

Availability of medicine at any point of time depends on multiple factors: -

1. Timely submission of indents by health intuitions.
2. Procurement cycle of HMSCL
3. Consumption pattern of Medicines.
4. Facilities cater to variable patient load and disease burden, which effect availability of different categories of medicines at different level.

Reduced demand during COVID-19 period for certain categories of drugs.

Procurement and supply of medicines to health institutions is primarily undertaken through Haryana Medical Services Corporation Limited (HMSCL) based on consolidated indents received from health facilities through centralized procurement.

Further, in order to avoid any disruption in patient care, Civil Surgeons have been empowered under the Mukhyamantri Ilaj Yojana (MMIY) to procure medicines at the local level, whenever there are temporary gaps or delays in supply from HMSCL. This mechanism ensures continuity of essential medical services and prevents denial of treatment due to non-availability of drugs.

In order to ensure uninterrupted, adequate, and hassle-free supply of medicines and consumables at all health facilities, the following instructions are reiterated for strict compliance:

1. Availability from Warehouse:

Districts shall first ensure lifting of all medicines and consumables available in the State warehouse as per their demand.

2. Procurement of Non-Available Items:

In case any item from the EDL is not available in the warehouse, the concerned district may procure the same after obtaining a Non-Availability Certificate (NAC) from the Warehouse.

3. Real-time Monitoring:

The complete data regarding the availability and stock position of medicines and consumables can be reviewed on the Online Drug Inventory And Supply Chain Management System ODIMS portal, which is being monitored regularly at the district level as well as headquarter level.

The district-wise availability of these components is attached for reference.

Status of Drug availability on dated 02.02.2026		
Sr. No	District	Drug Component Count
1	Ambala	615
2	Bhiwani	602
3	Charki Dadri	600
4	Faridabad	483
5	Fatehabad	513
6	Gurugram	643
7	Hisar	559
8	Jhajjar	656
9	Jind	640
10	Kaithal	556
11	Karnal	572
12	Kurukshetra	506
13	Mahendargarh	560
14	Mewat	567
15	Palwal	469
16	Panchkula	493
17	Panipat	649
18	Rewari	561
19	Rohtak	490
20	Sirsa	612
21	Sonipat	575
22	Yamunanagar	565

Observations and Recommendations of the Committee as under: -

During the oral examination, the Committee raised the various question in respect of the availability of the essential and critical drugs, medicines and consumable items, thereupon, the departmental representative replied that due to criteria of tenders for procurement, there was shortage of drugs/medicines etc. but now all issues have been shorted out as the process of tender has been improved. The Committee observed that the availability of drugs as per online drug inventory and supply chain management system are showing contradictory to each other and in this regard the departmental representative replied that due to lack of entry of data, sometime not reflecting on the system, therefore, these contradictions are showing. The Committee also observed that the service rules are pending for the approval of the Cabinet since long time, resultantly, the posts of Pharmacist are vacant.

Therefore, the Committee recommends to get the approval of service rules at the earliest so that vacant posts of the pharmacist be filled up. However, the Committee decided to keep pending this para until the rules are notified and post of Pharmacist are not filled up. The Committee also recommends to submit the status/progressive report to the Committee within three months, positively.

[20] **4.6.4 Manual/SOP for storage of drugs in the pharmacy in test-checked health institutes:**

As per IPHS 2012 norms, the District Hospitals shall have standard operating procedure for stocking, preventing stock out of essential drugs, receiving, inspecting, handing over, storage and retrieval of drugs, checking quality of drugs, inventory management (ABC¹² & VED¹³), storage of narcotic drugs, checking pilferage, date of expiry, pest and rodent control, etc., in the pharmacy (dispensary).

District Hospitals, Hisar (May 2022) and Mandikhera (June 2022) had maintained manual/Standard Operating Procedure for storage of drugs in the pharmacies whereas DH Panipat (December 2021) had not maintained it.

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

Manual/ SOP for storage of drugs in the pharmacy in test-checked health institutes

Necessary directions/SoPs for store management are being issued regularly to all civil surgeons from time to time with the following key points for strictly adherence.

1. To display information about availability of medicine's for general public at medicine counter.
2. To maintain Stock register/record in district Hospital showing opening balance/addition during the year issued during the year and closing balances of each equipment, medicines & medical consumables.
3. To maintain the expense register in proper format by the entire department such as causality, maternity, emergency, pharmacy etc. and to maintain a system at all Health Facilities to check the entries of the consumption made by the nursing staff so, that chances of pilferage of these items can be ruled out.

4. The list of availability of medicines should be provided to the concerned Gram Panchayat.
5. Regular monitoring of near expiry drugs and their proper disposal of all expired medicines/consumables/items should be done at each level as per procedure.

Ensure that essential medicines and consumables should be adequately available in each health facility, so that, uninterrupted and hassle-free healthcare services can be provided to the patients.

Observations and Recommendations of the Committee as under: -

The Committee observed that the reply of the department is not in accordance with the specific audit para and the Committee was not satisfied with the reply.

Therefore, the Committee recommends that the reply be specific as per audit objection and submit the same within a month, positively. The Committee decided to keep pending this para till the specific and detailed reply is not submitted to the Committee.

[21] 4.9 Constitution of expert committee to ensure timely availability of drugs in the hospitals:

As per conditions 4.2.3. and 4.2.3.1 of purchase guidelines for districts issued in January 2017 states that the district hospitals should prepare the plan for utilisation of forthcoming funds by February of each year. Further, each district should conduct two meetings under the chair of Civil Surgeon (CS) in the months of February and August.

DH Panipat and DH Mandikhera had not conducted meetings in the months of February and August during 2016-21 and had not prepared any plan for requirement/utilisation of drugs and funds for future requirements.

The PMO Panipat replied (April 2022) that guidelines by the Government are noted and would be taken care of in future.

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

Purchase Guidelines are being compiled with, at both the districts, regular Swasth Kalyan Simiti (SKS) meetings are being held and in these meetings the matter pertaining to hospital purchase along with the approval of incentive to doctors working at Mewat.

Observations and Recommendations of the Committee as under: -

Being similar reply as submitted to the para no. 4.6.4, the Committee was not satisfied with the reply of the department and recommends to submit the specific and detailed reply within a month, positively, keeping in view of this audit objection this para is kept pending.

[22] **5.2 Infrastructure availability:**

The IPHS 2012 norms are the main driver for continuous improvement in quality and serve as the benchmark for assessing the functional status of health facilities. The IPHS 2012 norms have been used as the reference point for public healthcare infrastructure planning and up-gradation in the States and UTs. However, the State Government has not mapped availability of infrastructure, services and human resources against IPHS norms and there was no centralised database of services available across government health institutions. Audit found wide variations across similar type of health institutions across districts as detailed in subsequent paragraphs without specific reason or planning to upgrade them in a phased manner.

Audit assessed the availability in the test-checked health institutions of the three selected districts (Panipat, Nuh and Hisar) for field study. The following health institutions were test-checked:

- i. All three District/General Hospitals of selected districts
- ii. Three out of 6 Sub Divisional Civil Hospitals
- iii. Ten out of 18 Community Health Centres (CHCs)
- iv. Two out of 4 Urban Health Centres (UHCs)
- v. 19 out of 52 Primary Health Centres (PHCs)
- vi. 5 out of 10 Urban PHCs

The general up-keep, availability of beds and infrastructure are discussed in this chapter. Other services, availability of medicine, human resources and building infrastructure have been discussed in other chapters of the report.

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

A proposal in line with IPHS Norms and evaluated according to state needs is submitted to Government for fixing number of doctors required at each facility for each specialty. The matter is under consideration of Government. The intended benefit is rationalizing number of doctors of each specialty at health facilities across the state. CFMS No 11495 on dated 24.04.2025.

Observations and Recommendations of the Committee as under: -

Likewise above para, the departmental representative assured the Committee that the latest reply will be submitted to the Committee, thereupon, the Committee decided to keep pending this para.

[23] **5.4.1 Availability of beds in Health Institutions not mapped across the State:**

The National Health Policy, 2017 recommends two beds per 1,000 population. As per IPHS 2012 norms, the bed strength of a district hospital varies from 75 to 500 beds depending on the size, terrain and population of the district. The size of a district hospital is a function of the hospital bed requirement, which in turn is a function of the size of the population it serves. In India the population size of a district varies from 35,000 to 30,00,000 (Census 2001).

To achieve the benchmarks set under National Health Policy and IPHS 2012 as above, Government should make plan for each of the districts based on its population, local epidemiology, burden of disease, community requirements, health-seeking behaviour of the population, and contribution of the private sector. However, Government of Haryana had not made district-wise plan detailing the status of bed availability in public and private sector health institutions.

The Department stated (February 2023) that tender for mapping of Health Institutions of Haryana has already been awarded and is likely to be completed in the next six months.

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

The IPHS 2022 has clarified in detail the concept of Population to Bed ration in detail. As per IPHS 2022 One bed per 1000 population must be provided in Government sector (Health and MER), 2 beds per 1000 population should be provided by adding hospital beds in ESI/ Other PSU and private hospitals. Haryana is on its way to achieve the norm of 1 bed 1000 population. The addition of beds with new Medical colleges has given great impetus. Now all the District Hospitals (except new district of Hansi) have been up graded to 200 bedded and are at various stages of construction. Further District Hospitals of Hisar and Panipat have been upgraded to 300 bedded hospitals. Panchkula District hospital is in process of upgrade to 500 bed hospital. Construction of 400 bed hospital at Gurugram is also approved. Further new upgrades are proposed in next FY also. In case of Medical Colleges New Medical Colleges have been approved at Koriyawas (Narnaul) and Bhiwani in Government sector. Next FY Medical Colleges at Yamuna nagar, Jind, Kaithal and Health University are poised for inauguration. Along with Medical Colleges a Medical College Hospital of at least 500 beds will also be initiated.

The mapping of Health facility has been done and the proposal has sent to Government for approval on dated 24.04.2025.

Observations and Recommendations of the Committee as under: -

While discussing regarding availability of the beds in the hospital, the Committee observed that the delay of GIS Mapping is being caused as since 24.04.2025 the matter of GIS mapping of health facilities is under consideration with the government for approval.

Therefore, the Committee recommends that the government should take a decision at the earliest on this GIS Mapping and submit the status/ progressive report to the Committee within three months, positively. Moreover, the Committee decided to keep this para pending, till the reply is not supplied by the department.

[24] 5.4.2 Availability of beds in SDCH and CHCs was not as per norms:

IPHS 2012 provides that SDCH should have more than 30 beds in in-patient department. Further, the CHC should have 30 IPD beds with one operation theatre, labour room, X-ray, ECG and laboratory facility. A PHC covers a population of 30,000 with six IPD beds. The availability of IPD beds along with Maternal and Child Care beds in DHs/SDCHs/CHCs/PHCs in the State of Haryana is given in Table 5.3.

Table 5.3: Total number of IPD beds and allocated for Maternal and Child Care in various Health Institutions

Name of Health Institution	Total Number of Health Institutions	Total Number of IPD Beds	Number of Beds allocated for Maternal and Child Care
DHs	22	3,968	1,225
SDCHs	41	2,338	823
CHCs	126	2,708	1,005
PHCs	406	1,997	No specific allocation (allocation as per requirement)
Total		11,011	3,053

Source: Information furnished by health institutions (April/May 2023).

Seven SDCHs had less than 31 IPD beds. Fifty-nine CHCs out of 126 CHCs had less than 30 IPD beds.

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

Availability of beds in various districts have been made by HMSCL.142 beds for district Hisar, 27 District Nuh at Mewat and CHC Naultha is running in old building of PHC and beds will be increased after construction of new building.

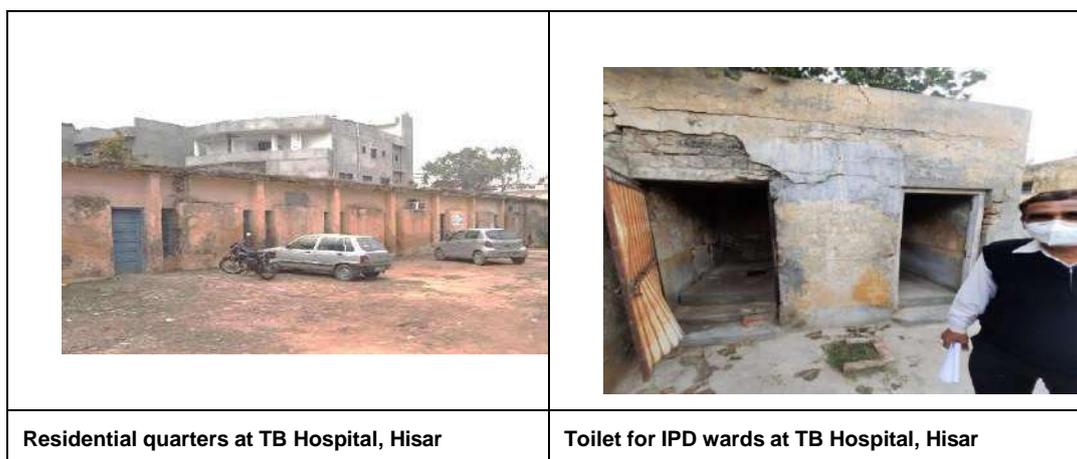
Observations and Recommendations of the Committee as under: -

While considering this para, the Committee observed that the department has not submitted the specific reply as per chart given by the office of PAG in audit objection.

Therefore, the Committee recommends to submit the specific reply within three months, positively, keeping in view of the audit objection by mentioning the present status in respect of requirement & providing the beds. Moreover, the Committee decided to keep pending this para.

[25] **5.10 State Tuberculosis Hospital, Hisar:**

State Tuberculosis (TB) Hospital, Hisar was established during the year 1960. The hospital caters to the need of OPD/ IPD along with diagnostic services for TB patients. The TB Hospital was set up with 75 beds, which is now reduced to 25 beds due to dilapidated condition of the hospital building since 2015. Specific norms for services and resources such as OPD, IPD, diagnostic services, equipment, etc. in the TB hospital do not exist. During physical inspection (31 January 2023), it was found that building structure and the residential accommodation were in a dilapidated condition.



PWD Department had recommended to declare the building as condemned in the year 2015 and the State Government gave approval for dismantling the TB hospital in October 2016. Thereafter, TB hospital authorities requested (March 2016) PWD to provide estimates for dismantling. In June 2022, PWD supplied an estimate for dismantling one portion of the building. However, despite many requests (March 2016 to December 2022), PWD did not provide complete estimates for dismantling the hospital building.

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

District TB Hospital Hisar is functioning since 1960. The building of TB Hospital Hisar was declared condemned by the PWD department. The land of TB hospital is 5 acres which is government land. The proposal for the new building of TB hospital on the land of TB hospital is in process and the drawings of new building are being prepared. At present, the TB hospital is being shifted to Patient Welfare Society behind TB Hospital. (till the new building of the TB Hospital is constructed).

Observations and Recommendations of the Committee as under: -

During the oral examination, the Committee observed that the building of TB Hospital, Hisar has become condemned since 2015 but neither this building has been dismantled, nor new building has been constructed by the PW (B&R) Department.

Therefore, the Committee recommends that this department may be called in the next meeting with the PW (B&R) Department and asked to explain the reason for the prolonged delay. Moreover, the Committee decided to keep this para pending.

Common observation/recommendations relating to Health Department & PW (B&R) Department.

While discussing this para with the said departments jointly in its meeting held on dated 10.02.2026, the Committee observed that the PW (B&R) Department is causing delay in dismantling the building of hospital and to prepare the estimate for construction of new building.

Therefore, the Committee recommends to submit the detailed report to the Committee in respect of all the buildings of Hospitals which are to be declared condemn, to be dismantled or to be reconstructed. The Committee also recommends that both the departments have to co-ordinate with each other and prepare the report in this regard by submitting the same to the Committee. Moreover, the Committee decided to keep pending this para till the report not received. The Committee also recommends to submit the status/progressive report to the Committee within three months, positively.

[26] 5.10.2 Non-availability of Separate IPD wards for Multi Drug Resistance (MDR) TB Patients:

As per Revised National Tuberculosis Control Programme (RNTCP) guidelines, 2017, the MDR ward should be located away from the other wards with preferably a separate passage for the patients to access to the toilets.

However, the wards for drug sensitive TB patients and MDR Patients were adjacent to each other in TB Hospital, Hisar, which was in contravention of the RNTCP guidelines. Further, the IPD beds were not categorised separately for paediatrics, male and female patients. Moreover, functional toilets were also not available with the IPD wards.

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

- 2 Separate rooms have been assigned specifically for MDR patients at TB Hospital.
- 2 rooms have been assigned at MAMC Agroha for IPD facility of MDR patients. (Total Beds 4+4)

Observations and Recommendations of the Committee as under: -

Upon the assurance of the Department to provide the latest reply within three months, positively regarding separate rooms for the TB patients, the Committee decided to keep this para pending till the latest reply/report not received to the Committee.

[27] 5.10.5 Availability of equipment in laboratory:

As per servicing standard operating procedure of key lab equipment¹⁵, a laboratory should have a biological safety cabinet (BSC), Air Handling Unit (AHU), Refrigerated Centrifuge (RC) and Autoclave.

It was found that none of the above equipment was available in the hospital. Thus, in the absence of these equipment, the proper protection and optimal functioning of lab could not be ensured.

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

- Autoclave is available and in functional status at TB hospital presently.
- AHU, refrigerated centrifuge and Biosafety cabinet not presently available at TB hospital.

Observations and Recommendations of the Committee as under: -

During the oral examination of this para, the Committee observed that as per SOP, all the equipments have not been provided to the labs, thereupon, the departmental representative replied that all the equipment have been provided and assured to the Committee that the latest reply will be submitted in this regard.

Therefore, the Committee recommends to submit the latest reply within three months, positively and decided to keep this para pending till the latest reply not received.

[28] 5.12.4 Establishment and infrastructure of Nursing Institutes in test-checked districts:**(i) General Nursing and Midwifery School, Hisar**

In GNM School, Hisar, the infrastructure was not found to be as per norms described in Indian Nursing Council (INC) Act, 1947. As per norms, there should have been six laboratories in a nursing training school. It was observed that all labs were available, but none of them was of the prescribed area. One lab was established in a store which was very small to accommodate 20 students. Further, Multipurpose hall, Common room, Staff room, Vice Principal room, proper library, Audio visual aids room and proper faculty room were not available in the school. Transport facility was also not found available. Availability/non-availability of facilities in the hostel is given in **Table 5.10**.

**Table 5.10: Availability of facilities in GNM School, Hisar
(status as of April 2022)**

Name of facilities	Availability
Hostel room	10 hostel rooms were available with size of 180 sq. feet per room. As per guidelines issued by INC, in a room 50 sq. feet space is required for each student. So, these rooms are suitable for three students, whereas five to six students were presently staying in one room. Thus, size and accommodation for students was not as per INC norms.
Toilet and bathroom	Available but requires renovation.
Recreation	Not Available
Visitor's room	Available but not having attached toilet facility.
Kitchen and dining hall	Available but not having adequate seating capacity as per the students' strength.
Pantry	Not Available
Washing and ironing room	Not Available
Canteen	Not Available

Source: Information furnished by GNM college, Hisar

Facilities which are not available are shaded in red colour and facilities which are available but not as per norms are shaded in pink colour.

DMER replied (January 2023) that the inspection of GNM School, Hisar was conducted and funds for carrying out certain special repair works were allotted (April 2022) to PWD, B&R Department. However, the reply did not clarify whether the scope of work would address all the deficiencies pointed out in audit.

(ii) Auxiliary Nursing and Midwifery School, Mandikhera

ANM School Mandikhera (Nuh) was being run (as on June 2022) in the hostel building of GNM School of Nursing. There were no proper rooms for Principal, teachers & clerical staff. There was no playground for students and no separate teaching block was available. No audio-visual aids were available in the school. The hostel building provided for the GNM School of Nursing was being used as hostel campus for ANM students also. Though there was a room for recreation but TV was not available. No staff personnel were deployed to the hostel as per the requirement of INC norms. Principal, warden, kitchen helper, security guard were not deployed. One cook and sweeper were taken from district hospital on temporary basis.

(ii) Non-utilisation of newly constructed GNM School of Nursing building in district Nuh

A new building for GNM School which includes teaching block and hostel was constructed at Mandikhera with an expenditure of ₹ 9 crore. The same was inaugurated by the Chief Minister, Haryana on 17 November 2017 and was taken over by the CMO, Mandikhera on 10 December 2018. During joint inspection by audit (23 June 2022), it was noticed that after taking over, the hostel of the building was being utilised by the ANM School of Nursing for teaching facility and hostel facility, whereas the teaching block was partially utilised by the CMO, Mandikhera. The second and third floors were locked and found unutilised. Due to non-maintenance of the building, it was found to be in a very bad condition as many doors and other accessories were infested by termite. No initiative had been taken by the authority to start GNM School of Nursing in this building. Thus, the constructed building was not being fully utilised.



Top floor of Government ANM school of Nursing, Mandikhera, Nuh

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

Being the Directorate of Medical Education and Research has not submitted the reply so far, therefore, the Committee viewed non-submission of reply very seriously and decided to keep pending this para to take up in the oral examination to be conducted in the subsequent meetings.

[29] 8.1.1 Registration of Private Clinics/Hospitals in the State under Clinical Establishment Act 2010 was restricted to Clinics/Hospitals with more than 50 beds :

As per provisions of CEA, 2010, no person shall run a clinical establishment unless it has been duly registered in accordance with the provisions of this Act. CEA, 2010 provides for both provisional registration (without inspection) and permanent registrations (only after inspections). In case of provisional registration, the Act stipulates that the provisional registration certificate shall be valid only upto a period of twelve months from the date of issue of the registration certificate. Application of renewal of registration is to be made at least one month before the expiry of the existing registration certificate. Permanent registration shall be granted only when a clinical establishment fulfils the prescribed standards for registration as prescribed by the Central Government as per CEA, 2010. In cases of clinical establishments in respect of which standards have been notified by the Central Government, provisional registration shall not be granted or renewed beyond a maximum period of two years from the date of notification of standards, and they will have to apply for permanent registration thereafter.

It was observed that 268 private hospitals (more than 50 beds) and 330 diagnostic laboratories were provisionally registered in the State of Haryana as of December 2023. While adopting the CEA, 2010, the State of Haryana restricted the provision of registration to clinical establishments having more than 50 beds, thereby restricting its applicability. Accordingly, private clinical establishments which have bed capacity less than 50 beds are not being registered under the CEA, 2010, and are thereby out of its regulatory ambit. As such, the prescribed minimum standards of facilities and services cannot be ensured in unregistered clinical establishments having less than 50 bed capacity.

Further, it was noted that although the provisional registration certificates were being issued for a period of twelve months and the proforma of provisional registration certificate specified in the HCE Rules, 2018 mentioned that the registration was subject to the provisions of CEA, 2010 and the rules made thereunder, however no specific mention in respect of validity period of provisional certificate was made in the text of HCE Rules, 2018. Further, the condition that in cases of clinical establishments in respect of which standards have been notified by the Central Government provisional registration shall not be granted or renewed beyond a maximum period of two years from the date of notification of standards, was also not included in the HCE Rules, 2018. Further in these cases, they will have to

apply for permanent registration thereafter which was only to be given after inspection and compliance with minimum standards.

Thus, the aim of the Act to provide registration and regulation of clinical establishment with a view to prescribe minimum standards of facilities and services was not fully achieved.

During the exit conference, Additional Chief Secretary (ACS), Health and Family Welfare Department stated (January 2023) that the recommendation of audit to extend it to cover all establishments in a phased manner would be considered.

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

Haryana Government adopted the central act on 22nd March, 2018 vide Gazette notification dated 4th April, 2018 under clause (1) of article 252 of the Constitution.

The Act is applicable to all types (both therapeutic and diagnostic types) of Clinical Establishments from the public and private sectors, belonging to all recognized systems of medicine, having more than fifty beds (with effect from 4th April, 2018); and all clinical establishments relating to diagnosis or treatment of diseases where pathological, bacteriological, genetic, radiological, chemical, biological investigations or other diagnostic or investigative services are usually carried out with the aid of laboratory or other medical equipment (with effect from 14th March, 2019). The only exception is Clinical Establishments run by the Armed forces. The detailed reasons for this restriction are as follows:

1. Strong Opposition from Private Medical Sector and IMA

The Indian Medical Association (IMA) in Haryana led significant protests and even suspended outpatient services across the state in 2017–18 to oppose full implementation. Private practitioners argued that the Act's requirements—such as maintaining prescribed infrastructure, staffing standards, and equipment—would be too stringent and unaffordable for small and medium-sized clinics. The government therefore decided to exempt smaller establishments (below 50 beds) to avoid disruption of medical services.

2. To Protect Small and Medium Nursing Homes

Haryana has thousands of small nursing homes and single-doctor clinics that do not meet the infrastructure standards mandatory under CEA. These small setups cater to a large share of the rural and semi-urban population. Enforcing the Act uniformly would have led to the closure of many such establishments, reducing healthcare access, especially in non-urban areas.

3. Practical Implementation Challenges

The CEA requires each clinical establishment to register, maintain records, and meet standards regarding staffing, safety, waste management, and patient care. The state health department would have needed significant administrative capacity to inspect and regulate every small clinic. By focusing first on facilities with 50+ beds, the government made the rollout more manageable and incremental.

4. Non-availability of Qualified Paramedical Manpower

Smaller hospitals and clinics lack access to trained staff such as nurses, technicians, and paramedical professionals required under the CEA norms. Even larger hospitals

have raised concerns about the limited supply of qualified personnel in Haryana. The state government acknowledged this constraint and opted for a phased compliance approach, allowing time to train and hire manpower before full enforcement.

Therefore, in view of the above reasons it is requested that the para be dropped.

Observations and Recommendations of the Committee as under: -

During the oral examination, the Committee observed that in the Clinical Establishment Act, 2010 there is no specific provision that the private clinics/hospitals having more than 50 beds will only be registered and the department itself made the rules to registered the hospitals having 50 beds or more. The Committee also observed that the Hospitals, Maternity Homes, Nursing Homes, Dispensary and Clinic Relating to Diagnosis or Treatment of Disease Where Pathological, Bacteriological, Genetic, Radiological, Chemical, Biological investigation or other Diagnostic are part of definition of above Act. but the department have removed these all from the rules. The Committee further observed that when the centre government has notified the hospital of 25 beds then how can the state can start registering own its own hospital of 50 beds or more?

Therefore, the Committee recommends to submit the information within three months, positively by intimating that at what level the decision was taken to start registration of 50 or more bedded hospital. Moreover, the Committee decided to keep pending this para till the detailed report not supplied by the department.

[30] **8.1.2 Registration of Medical Diagnostic Laboratories (or Pathological Laboratories):**

The Central Government had notified the minimum standards in respect of Medical Diagnostic Laboratories (or Pathological Laboratories) in May 2018. The main amendment in the said notification was the definition of minimum standards of facilities and services for diagnostic labs and a schedule detailing the basic requirements for various types of laboratories along with requirement of infrastructure, human resource etc. Section 23 of the Clinical Establishments (Registration and Regulation) Act, 2010 states that in case of Clinical Establishments in respect of which standards have been notified by the Central Government, provisional registration shall not be granted or renewed beyond:

- i) A period of two years from the date of notification of the standards in case of clinical establishments which came into existence before the commencement of this Act.
- ii) A period of two years from the date of notification of the standards for clinical establishments which came into existence after the commencement of this Act but before the notification of the standards; and
- iii) A period of 6 months from the date of notification of standards for clinical establishments which came into existence after the standards have been notified.

It was noted that in continuation of the earlier legislations, the Government of Haryana issued a notification on 14 March 2019, vide which it was notified that the HCEAA, 2018 would also apply to all clinical establishments relating to diagnosis or treatment of diseases where any investigative or diagnostic services are carried out with the aid of laboratory or medical equipments. However, no minimum standards were prescribed for human resources or equipments required for the diagnostic laboratories.

The Health Department is continuing the provisional registration of the 330 laboratories in the State and has not registered them permanently even after the passage of more than four years from the date of notification of prescribed minimum standard for labs by the Central Government. It is pertinent to note that where the clinical establishments in respect of which standards have been notified by the Central Government, provisional registration shall not be granted or renewed beyond the time limit prescribed as per Section 23 of the said Act. However, the condition of permanent registration and accompanying inspections were not made mandatory in the Acts and Rules framed by the Haryana Government.

During the exit conference (January 2023) the ACS stated that about registration of pathological labs continuing provisionally beyond two years, the matter would be taken up with Government of India to allow permanent registration on their portal.

It was further stated that the State Council had noted the issue of non-acceptance of online payments in the Central portal and had directed to State Nodal Officer, State Clinical Establishment Act Cell to pursue the issue with Gol. However, no records were available with regard to communication by the Health Department and Central Clinical Establishment Authority to resolve the issue for initiating the permanent registration of laboratories.

Thus, quality assurance of the diagnostic labs cannot be ascertained in absence of minimum standards. The prescribed minimum standards of facilities and services cannot be ensured in unregistered clinical establishments. As permanent registration was only to be given after inspection and compliance with minimum standards, failure to make permanent registration mandatory resulted in all the labs being run with provisional registration. As such, it cannot be ensured whether or not the labs are following the prescribed minimum standards and the quality assurance of the test conducted by the labs cannot be obtained.

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

The Central Government notified the minimum standards for Medical Diagnostic Laboratories (Pathological Laboratories) in May 2018. This notification comprehensively defined the minimum standards of facilities and services, and included a schedule detailing the basic requirements for different categories of laboratories, covering infrastructure, human resources, and equipment.

Section 23 of the Clinical Establishments (Registration and Regulation) Act, 2010 clearly stipulates that provisional registration shall not be granted or renewed beyond the prescribed timelines once standards have been notified. In compliance with this provision, the registration of clinical establishments, including diagnostic

laboratories, is being carried out **through the online portal operated by the Ministry of Health & Family Welfare, Government of India, which is uniformly used by all states that have adopted the Act.**

At present, the portal provides only the option for provisional registration of diagnostic laboratories, despite the standards having been notified. **The Government of India has informed that a new version of the portal (CEA Portal 2.0) is under development, which will enable permanent registration after inspection of establishments by the Designated Registration Authority (DRA). In anticipation of this upgrade, the existing portal ceased functioning on 07.07.2025.** To ensure continuity of regulatory oversight, the Department has instituted manual registration of clinical establishments during this interim period.

The Department is fully committed to implementing the provisions of the Act and Rules in letter and spirit. Permanent registration of diagnostic laboratories will be initiated immediately upon operationalization of the upgraded portal, and inspections by the DRA will be conducted to ensure compliance with the notified minimum standards. Directions have also been issued to strengthen monitoring and to ensure that future registrations strictly adhere to the timelines prescribed under Section 23 of the Act. Therefore in view of above the para may be dropped.

Observations and Recommendations of the Committee as under: -

While discussing this para, the Committee observed that the registration of the Medical Laboratories, Diagnostics could not be made due to non-functional of the portal of Central Government since August, 2024 and this portal is not under control of the Health Department of Haryana.

The Committee recommends to take up the matter with the quarter concerned of the Central Government seriously to finalize the service rules at the earliest so that the process of registration be initiated in the State. The Committee also recommends to submit the progressive report to the Committee within three months, positively. Moreover, the Committee decided to keep pending this para till the report not received to the Committee.

[31] **8.1.3 Functioning of State Clinical Establishments Council:**

According to the HCE Rules, 2018, the Government was required to constitute a State Council headed by a Chairman. The State Council is responsible for implementation of the CEA, 2010 and Rules in the State. It was also stipulated in the Rules that the State Council shall meet at least once in six months. The main function of the Authority (i.e State Council) under the HCE Rules, 2018 is to grant, renew, suspend or cancel registration of any clinical establishment, to enforce the provisions of the Act and Rules made thereunder etc.

Haryana State Clinical Establishments Council was constituted in September 2018 under the chairmanship of Administrative Secretary, Health Department. As already highlighted above, only provisional registrations were being done in the State and no minimum standards had been prescribed as of yet. Further, as against the minimum requirements of seven half-yearly meetings till March 2022, only one meeting of the Council could be held (February 2022).

The Department in its reply stated (October 2021) that the meetings could not be held due to the prevailing COVID pandemic. The contention of the Department

does not hold good as no meeting was held even before onset of the COVID pandemic. The Health Department should take necessary action to conduct the meetings of the Council regularly.

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

The observations of the Audit have been noted. The Haryana State Clinical Establishments Council was duly constituted in September 2018 under the chairmanship of the Administrative Secretary, Health Department, in compliance with the provisions of the Clinical Establishments (Registration and Regulation) Act, 2010 and the Haryana Clinical Establishments Rules, 2018.

It is submitted that provisional registrations were being carried out pending finalization of minimum standards, which are under active consideration of the Government of India. The delay in convening regular meetings of the Council was primarily on account of the unprecedented circumstances created by the COVID-19 pandemic, which restricted physical gatherings and diverted departmental resources towards emergency health management.

Nevertheless, the Department acknowledges the importance of regular Council meetings for effective implementation of the Act and Rules. Directions have now been issued to ensure that the Council meets at least once in six months as mandated, and necessary steps are being taken to finalize and notify minimum standards so that permanent registrations can be granted.

The Department remains committed to strengthening the regulatory framework for clinical establishments in Haryana and will ensure compliance with statutory requirements in future. Therefore, in view of the department's submission the para may be dropped.

Observations and Recommendations of the Committee as under: -

While conducting the oral examination, the Committee observed that the State Clinical Establishment Council do not hold the meetings deliberately.

Therefore, the Committee recommends to intimate regarding the requirements of number of meetings to be hold by the Council annually, number of meetings were held and also given the reason in respect of not holding the meetings. Therefore, the Committee decided to keep pending this para till the reply not submitted upon the recommendations/observations of the Committee. The Committee also recommends to submit the report to the Committee within three months, positively.

[32] 8.9 License for imaging equipment and their operation:

As per Rule 3 of Atomic Energy (Radiation Protection) Rules, 2004 (AERP Rules, 2004) issued by Department of Atomic Energy, Government of India, no person shall, without a licence (a) establish a radiation installation for siting, design, construction, commissioning and operation; and (b) decommission a radiation installation. Further, no person shall handle any radioactive material or operate any radiation generating equipment except in accordance with the terms and conditions of a licence. A license shall be issued for sources and practices associated with the operation of computed tomography (CT) and interventional radiology x-ray unit.

Government of Haryana (GoH) vide its notification Number 30/7/2002-6HBII dated 23 February 2005 and 49/40/2014-6BHII dated 10 July 2015 established the

Office of Directorate of Radiation Safety (DRS) as an independent agency under the Health Department of Govt. of Haryana for implementing the Atomic Energy Act, 1962 and Atomic Energy (Radiation Protection) Rules, 2004. As per the notification, DRS will perform the following functions to implement the Act and Rules effectively:

- i. To review the inspection report of each and every X-ray unit in the State submitted by authorised radiation safety inspector and after being satisfied with the safety status of the unit shall recommend to the Atomic Energy Regulatory Board (AERB) that it can be issued a registration number.
- ii. Send a progressive report of activities of the DRS associated with the rules to AERB once in a six month period.

No records relating to inspections conducted at district level or progress reports being sent to AERB were found available with the Department, which reflects non-performance of duties and functions by DRS. The Department in its reply (June 2022) stated that necessary directions in this regard had been issued to all the civil surgeons from time to time to ensure the compliance of AERP Rules, 2004. The reply is not tenable as there was no record available with the DRS regarding instruction issued to the Radiological Safety Officers (RSOs) at field level (Civil Surgeons) and also DRS did not conduct any inspection and never sent any scheduled compliance report/progress report to the AERB, which were required to be sent every six months.

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

State nodal officer for AERB has been designated to ensure the compliances of Atomic Energy Regulatory Board, GOI in the State. Currently, all the imaging/X-ray equipment's/ Machinery complied with AERB guidelines are being installed in the State.

As per Government of India letter no. AERB/CH/2018/798 dated 25.4.2018 directions were issued from DGHS, Haryana to All Civil Surgeons/PMO's and Medical Superintendent vide letter no. 773-800 dated 14.5.2018 for regulatory compliance of Diagnostic X-Ray facilities. Vide which they were directed to complete all necessary prerequisite requirements for installation and operation of equipment (new and already installed) adhering to the AERB Guidelines.

Observations and Recommendations of the Committee as under: -

While discussing this para, the Committee observed that there is no record relating to inspections which were conducted at the district level and the progress reports which were being sent to AIRV and these were found unavailable with the department which reflects non-performance of duty functions by DRS.

Therefore, the Committee recommends that the department should give the reply by sharing the inspection report within 3 months in this regard as well as issue the necessary directions to all. Moreover, the Committee decided to keep pending this para till the report is not shared with the Committee.

Medical Education & Research, Haryana

[33] 2.3 Human Resources under Directorate of Medical Education and Research (DMER):

DMER which includes sanctioned strength of five medical colleges and Pt. BD Sharma University of Health Sciences, Rohtak has the second highest sanctioned strength of 10,072 after DGHS. Position of manpower in DMER is given in **Table 2.18**.

Table 2.18: Manpower position under DMER (as of October 2022)

Medical College/Office Name	Sanctioned Posts	Working Strength	Vacant Posts	Percentage of Vacant Posts
Pandit Bhagwat Dayal Sharma University of Health Sciences, Rohtak	4,872	2,838	2,034	41.7
Bhagat Phool Singh GMC* for Women, Khanpur Kalan, Sonipat	1,621	1,132	489	30.2
Shaheed Hasan Khan Mewati GMC, Nalhar, Nuh	1,059	372	687	64.9
Shri Atal Bihari Vajpayee GMC, Faridabad	967	195	772	79.8
Kalpana Chawla GMC, Karnal	954	467	487	51.0
Maharaja Agrasen Medical College, Agroha	494	329	165	33.4
Directorate of Medical Education and Research, Haryana, (Headquarter Office Panchkula)	105	97	8	7.6
Total	10,072	5,430	4,642	

Source: HRMS data

*GMC: Government Medical College.

As shown in the table above, shortage of manpower exists in all the five medical colleges and in PBD Sharma UHS, Rohtak. Shri Atal Bihari Vajpayee GMC, Faridabad has the highest shortage of manpower followed by Shaheed Hasan Khan Mewati GMC, Nuh.

Category-wise position of manpower in DMER is given in **Table 2.19**.

Table 2.19: Category wise position of Manpower under DMER (as of October 2022)

Category	Sanctioned Posts	Working Strength	Vacant Posts	Percentage of Vacant Posts
Doctors	1,757	1050	707	40.2
Nurses	2,651	2,018	633	23.9
Paramedics	2,149	806	1,343	62.5
Other	3,515	1,556	1,959	55.7
Total	10,072	5,430	4,642	

Source: HRMS data

As shown in the table above, there was shortage of 40.2 *per cent* doctors, 23.9 *per cent* nurses and 62.5 *per cent* paramedic staff in the five Medical Colleges and PBD Sharma UHS, Rohtak.

Shortage of manpower for some of the specific posts in DMER is given in Table 2.20.

Table 2.20: Manpower position of some specific posts in DMER as of October 2022

Sr. No.	Post Name	Sanctioned Post	Working Strength	Vacant Posts	Percentage of vacant posts
1	Professors/Sr. Professors	256	242	14	5.5
2	Associate professors	216	133	83	38.4
3	Assistant Professors	691	391	300	43.4
4	Other Doctors	594	284	310	52.2
	Total	1,757	1,050	707	
1	Staff Nurse	2,184	1,679	505	23.1
2	Nursing Sister	383	284	99	25.8
3	Assistant Nursing Superintendent	44	22	22	50.0
4	Other Nurses	40	33	7	17.5
	Total	2,651	2,018	633	
1	Lab Technician & Laboratory Technician	351	198	153	43.6
2	Lab Attendant	205	38	167	81.5
3	Operation Theatre Attendant/ Assistant	168	90	78	46.4
4	Technical Assistant	141	19	122	86.5
5	Radiographer & Radiographic Tech.	88	52	36	40.9
6	Operation Theatre Technician	80	55	25	31.3
7	Other paramedics	1,116	354	762	68.3
	Total	2,149	806	1,343	

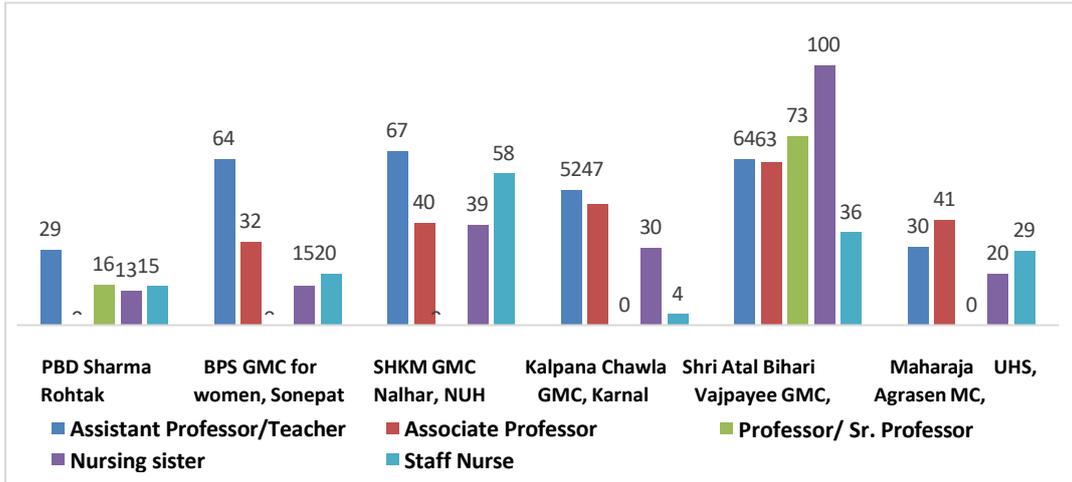
Source: HRMS

Colour code: Red denotes most vacancies; yellow denotes moderate vacancies and green denotes least vacancies.

To fill the gap of manpower in medical colleges and the University of Health Sciences, the Department hired staff on contractual basis. As of January 2024, two posts of doctors i.e. one Associate Professor (MCH Nalhar) and one Research Scientist (BPS Sonepat) have been filled up on contract basis. Further, 431 posts of nurses and 560 posts of paramedics have been filled up through outsourcing. Even after deploying outsourced staff, 705 posts of doctors, 202 posts of nurses and 783 posts of paramedics were vacant.

Post wise vacancy in the five Medical Colleges and PBD Sharma UHS, Rohtak as of October 2022 is given in **Chart 2.7**.

Chart 2.7: Shortfall of staff in Medical Colleges under DMER (In per cent) as of October 2022



Source: HRMS data

As seen from the chart:

- i In PBD Sharma UHS, Rohtak, 29 per cent Assistant Professors, 16 per cent Professors/Sr. Professors and 15 per cent Staff Nurses posts were vacant.
- ii In BPS GMC, Sonipat, 64 per cent Assistant Professors, 32 per cent Associate Professors and 20 per cent Staff Nurses posts were vacant.
- iii In SHKM GMC, Nalhar 67 per cent Assistant professors, 40 per cent Associate Professors and 58 per cent Staff Nurses posts were vacant.
- iv In Kalpana Chawla GMC, Karnal, 52 per cent Assistant professors, 47 per cent Associate Professors and 30 per cent Nursing Sisters' posts were vacant.
- v In Shri Atal Bihari Vajpayee GMC, Faridabad 64 per cent Assistant Professors, 63 per cent Associate Professors and 73 per cent Professors posts were Vacant.
- vi In Maharaja Agrasen MC, Agroha 30 per cent Assistant Professors, 41 per cent Associate Professors and 29 per cent Staff Nurses posts were vacant.

Further, regular Directors and Medical Superintendents were not appointed in any of the Medical Colleges under DMER except Pt. B.D. Sharma, University of Health Sciences, Rohtak. These categories play a major role in providing public health infrastructure and management of health services.

Director, Kalpana Chawla GMC, Karnal replied (January 2023) that the institute has made its best efforts to fill up the vacant posts and request had been sent to Government for granting permission to advertise the posts. It was also intimated that most of the posts of Group C are promotional posts and are required to be filled up through promotion.

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

In this regard, it is submitted that in reply to the para at present Manpower position under DMER is at **Annexure –I**.

In addition to the above, it is submitted that :

1. In the year, 2022 requisition of 187 vacant posts of Assistant Professors for all the GMC's was sent to the HPSC for recruitment. HPSC has sent the recommendations of 52 candidates to this office. Accordingly they were appointed.
2. For recruitment of Senior Residents & Junior Residents, powers have been delegated to the concerned Directors of the GMC's and they are advertise the vacancies of the posts from time to time.
3. As per approval of authorities, for Regular recruitment of Group 'A' 'B' and Group 'C' vacant posts, requisition has been sought from all the Government Medical Colleges as per reservation roster, which is still awaited as and when the same will be received in the office the requisition shall be sent to HPSC/HSSC for regular recruitment
4. For Group 'D' 190 regular vacant posts, requisition has already been uploaded on the portal of HKCL for regular recruitment.
5. As the regular recruitment would take long time, for a stop gap arrangement, Govt. has notified a policy dated 03.07.2024 i.e. **"Engagement of Contractual Faculty Members in Government Medical, Dental and Nursing Colleges Policy, 2024"**, As per policy, the faculty is being recruited from time to time in the Govt. Medical Colleges of the State for a stop gap arrangement.

Observation and recommendations of the Committee:

The Committee would recommend that the Health Department and the Government should take up these service rules and finalize them within a stipulated period of three months so that the vacant posts are filled up timely. A compliance report be submitted to the Committee within three months. The Committee decided to keep pending this para.

[34] 3.1 OPD Services:

3.1.1 Availability of OPD services in hospitals:

As per IPHS 2012 norms, the OPD services of Ear Nose Throat (ENT), General Medicine, Paediatrics, General Surgery, Ophthalmology, Dental, Obstetrics and Gynaecology and Orthopaedics are essential for District Hospital (DH) and Sub Divisional Civil Hospital (SDCH). Psychiatry is essential OPD service for DHs and desirable for 100 bedded SDCHs.

Details of availability of OPD (Specialist) services in all the DHs and SDCHs as on May 2023 are as given in **Table 3.1**.

Table 3.1: Availability of OPD (Specialist) services in hospitals

Specialty Services (OPD)	DHs	SDCHs
	Available (out of total 22 DHs)	Available (out of total 41 SDCHs)
ENT	20	5
General Medicine	18	2
Paediatrics	20	15
General Surgery	18	7
Ophthalmology	21	7
Dental	22	34
Obstetrics & Gynaecology	20	20
Psychiatry	17	NA
Orthopaedics	22	8

Source: Information furnished by DHs/SDCHs

NA= Not applicable, as per IPHS 2012 norms, Psychiatry service is desirable for 100 bedded SDCH. Colour code: Green colour depicts availability of service in maximum number of hospitals; yellow colour depicts availability of service in moderate number of hospitals; and red colour depicts availability of service in least number of hospitals.

The OPD services were adversely affected due to non-availability of Specialists in various health institutions. The details of OPD (Specialist) services in DHs have been given in **Appendix 3.1 (i)**. Due to non-availability of Specialists in DHs of Charkhi Dadri, Jhajjar, Narnaul and Yamuna Nagar, out of nine requisite specialties, three or more OPD (Specialist) services were not available. All the OPD (Specialist) services were available in SDCH, Ambala Cantt and Ballabhgarh. Further, all the OPD services were also available in SDCH, Bahadurgarh except for General Medicine. The rest of the SDCHs had availability of OPD (Specialist) services ranging from one to five services only. The details of OPD (Specialist) services in SDCHs have been given in **Appendix 3.1 (ii)**.

Further, in case of the test-checked MCHs, all the OPD (Specialist) services were available in both the MCHs, Agroha and Nalhar except Radiology services in MCH Nalhar.

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

SHKMGMC, Nalhar, Nuh

Government is putting all its efforts to comply the deficiency. Recruitment of radiologists done through HPSC. Deputation was done from Health Department. However, no radiologist reported to SHKM GMC. Government floated press bid to start the service on PPP mode however to bidder opted for the same. Government is exploring other option to make the services available.

Observation and recommendations of the Committee:

The Committee observed that while the machine is available & in working condition but due to non-availability of Doctor/ Radiologist since number of last years, the facilities of ultrasound could not be provided to the patients. The committee, also observed that the radiologist are not interested to join government Hospital due to government pay scales as they are expecting higher pay scales and such matter was also raised before the former Chief Minister, Shri Manohar Lal Khattar during their visit at Nuh and it was decided to depute radiologist by giving the extended additional pay as well as the same matter was also raised during the meeting of the Grievance Committee held at Distt. headquarters. Therefore, the Committee recommends that either by providing the special incentive or by upgrading/ increasing the pay scale if required, the requirement of the doctors/ Radiologist in the Radiology department be completed. The committee also recommended that the department have to tie up with the private Radiologist and may also engage them so that the machines which are very costly be utilised and could be saved from damage.

A compliance report be submitted to the Committee within three months. The Committee decided to keep pending this para.

[35] 3.1.8 Patient satisfaction survey:

As per NHM Assessor's guidebook, OPD patient satisfaction survey has to be done on monthly basis. It was observed that OPD patient satisfaction survey was not conducted in DH Mandikhera, MCH Agroha, MCH Nalhar, SDCH Samalkha and SDCH Narnaund.

Audit conducted a survey of doctors and patients selected on random basis during performance audit to get feedback from doctors and patients' satisfaction. The results are given in **Appendix 1.3**.

For OPD services, 120 patients⁵ were surveyed during January 2022 to June 2022 in selected health institutions (DHs/SDCHs/CHCs). The results are summarised below:

- i. 29 *per cent* patients said that Enquiry/May I Help desk was not available with competent staff.
- ii. According to 14 *per cent* patients, seating arrangements were not adequate at registration/OPD counter.
- iii. 26 *per cent* patients said that number of registration counters were not adequate in health institutions.
- iv. 48 *per cent* patients informed that patient calling system was not satisfactory.
- v. 31 *per cent* said that all prescribed medicines were not made available by hospital pharmacy.
- vi. 27 *per cent* (pathological tests) and 54 *per cent* (radiology tests) patients said that all the tests recommended by doctors were not done by the hospital.
- vii. 13 *per cent* patient objected that complaint box was not available in the test-checked health institutions.

The survey indicates that patient calling system, information display and availability of tests need improvement across the hospitals.

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

SHKMGMC, Nalhar, Nuh

The SHKM Govt. Medical College is governed under the regulations of the National Medical Commission (NMC).

Currently it is following the CBME curriculum 2019 and putting all its efforts for its proper implementation.

This medical college however will coordinate with NHM through its administrative department to implement IPHS 2012 any other such state requirement e.g. NHM guidebook / guidelines.

MAMC, Agroha

Patient satisfaction survey is asked and documentation is being improved. Help desk available. Patient sitting arrangement adequate with adequate chair and waiting areas. Patient call system satisfactory. Adequate test done in hospital. Complaint box available.

Observations and Recommendations of the Committee as under: -

During oral examination, the departmental representative explained the availability of parameters in the hospitals in detail but they have not furnished the details in this regard. The Committee recommends to place on record the detail of availability of parameters in hospitals and enforce the Patient satisfaction performance form strictly. This para was also kept pending and a compliance report be submitted to the Committee within three months.

[36] 3.2.3 Availability of Isolation wards:

As per IPHS 2012 and NHM Assessor's guidebook, the clinics for infectious and communicable diseases should be located in isolation, preferably, in remote corner and provided with independent access. An isolation room should be available in DHs, SDCHs and CHCs. Ordinarily, negative air pressure isolation rooms are used as prevention rooms, while positive air pressure isolation rooms are used for protection. For patients who test positive for airborne illnesses, negative pressure isolation prevents contaminants from escaping the room.

Availability of isolation rooms in the test-checked Medical Colleges Hospitals (MCHs), DHs and SDCHs is given in **Table 3.6**.

**Table 3.6: Availability of positive and negative isolation rooms
(as of January to June 2022)**

Name of hospital	Positive isolation room	Negative isolation room
DH, Panipat	N A	N A
SDCH, Samalkha	A	A
DH, Mandikhera	A	A
DH, Hisar	A	N A
SDCH, Adampur	A	A
SDCH, Narnaund	N A	N A
MCH, Agroha	A	N A
MCH Nalhar	N A	N A

Colour code: Green colour/A= Available; Pink colour/NA=Not available Source: Information furnished by the test-checked MCHs/DHs/SDCHs

Isolation wards were not available in DH Panipat; MCH Nalhar and SDCH Narnaund. Only at DH Mandikhera, SDCH Samalkha and SDCH Adampur both types of isolation wards were available. Positive isolation room was not available in seven⁹ out of 12 test-checked CHCs/ UHCs and negative isolation room was available only in CHC Madlauda and CHC Punhana.

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

SHKMGMCC, Nalhar, Nuh

The medical college has made provision of isolation beds for communicable disease treatment. Details as under:

Pediatric ward----- 2
 PICU-2emergency -----2
 Eye-----3
 ENT----- 1
 ICU -----2
 Monkey pox----- 5
 Isolation ward-----30
 Total beds -----47

However the medical college will take all the effort to implement IPH Standards (2012) in its facilities.

MAMC, Agroha

As per Air handling unit, negative isolation room have been created by installation of Exhaust Fan. These rooms have also been used during Covid-19. The facility is available for the tuberculosis and other such patients which require negative air pressure in isolation rooms. Satisfactory and being improved.

Observations and Recommendations of the Committee as under: -

During oral examination, the departmental representative apprised the Committee regarding availability of isolation wards in the hospitals but the Committee was not satisfied.

The Committee recommends that evaluation may be done about what are the required norms as per guidelines and what are being provided as well as submit the details in this regard to the Committee. A compliance report be submitted to the Committee within three months, positively.

[37] 3.2.7 Evaluation of IPD services through Outcome Indicators:

The IPD services can be evaluated through Outcome Indicators viz. Bed Occupancy Rate¹⁰ (BOR), Bed Turnover Rate¹¹ (BTR), Discharge Rate¹² (DR), Referral Out Rate¹³ (ROR), Average Length of Stay¹⁴ (ALOS), Left Against Medical Advice¹⁵ (LAMA) Rate and Absconding Rate¹⁶. The IPD cases of DHs¹⁷ (2,82,855), SDCHs (2,07,339) and CHCs (1,41,157) for the test-checked districts during the period 2016-23 are given in **Appendix 3.3**. The performance of the IPD services through Outcome Indicators in the test-checked DH/SDCH/MCH is given in **Table 3.10**.

Table 3.10: Outcome indicators of IPD services (2016-21)

Name of District	Name of Hospital	Average Bed Occupancy Rate (%)	Average Bed Turnover rate (%)	Discharge Rate (%)	Average Referral out rate (%)	Average length of stay (No. of Days)	LAMA rate (%)	Absconding rate (%)
Hisar	DH, Hisar	82.14	60.20	72.20	3.48	1.39	10.64	6.46
	SDCH, Adampur	8.92	1.60	0.63	17.00	2.00	33.00	0.00
	SDCH, Narnaund	42.40	17.23	86.48	4.26	7.00	25.79	1.00
Panipat	DH Panipat	129.29	103.93	75.25	13.67	2.11	5.37	4.48
	SDCH, Samalkha	27.02	57.65	29.40	10.20	1.87	85.00	0.80
Nuh	DH, Mandikhera	59.88	24.01	97.05	8.78	2.50	0.44	0.33
	MCH, Nalhar	74.65	24.26	68.09	9.81	6.45	12.13	4.07

Source: Information furnished by the test-checked Health Institutions

Colour code: Green colour depicts good performance, yellow- moderate and red depicts poor performance

It may be observed that:

- BOR of all the test-checked health institutions was below 80 *per cent* except for DH Hisar and DH Panipat. Average bed occupancy rate of 129 *per cent* at DH Panipat shows inadequate number of beds against requirement.

Average Bed Turnover Rate of DH, Panipat was 104 *per cent* during the period which shows the pressure on beds. Average Bed Turnover Rate of SDCH Adampur, SDCH Narnaund, DH Mandikhera and MCH, Nalhar was quite low as compared to other institutions.

- Discharge rate of SDCH Adampur and SDCH Samalkha were 0.63 *per cent* and 29.40 *per cent* respectively. Low discharge rate show that these health institutions are not providing healthcare facilities to the patients efficiently.
- High absconding rate in DH, Hisar, DH Panipat and MCH, Nalhar shows that proper security services were not provided as per norms.
- High LAMA rate of SDCH Adampur, SDCH Samalkha and SDCH Narnaund shows that these hospitals could not gain trust of patients because of non-availability of specialist doctors and equipment as discussed in paragraph 2.2.5 (ii) (b) of chapter 2 and paragraph 4.4.1 of chapter 4 respectively.
- Bed occupancy rate of MCH, Agroha was 87.06 per cent during 2016-21 while average Referral Out Rate, LAMA Rate and Absconding Rate was not maintained by the hospital. However, LAMA rate for emergency ward was 5.71 per cent (2018-19), 5.57 per cent (2019-20) and 8.39 *per cent* (2020-21). No record with respect to LAMA cases in emergency services was maintained for the years 2016-17 and 2017-18.

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

SHKM, GMC, Nalhar, Nuh

Already complying the required standard. However, being tertiary level health care institute, it only focuses on the patients requiring the advanced care.

The medical college is providing security adequate services through 291 security personnel in three shifts. However, the institute will explore and evaluate the norms framed towards security services of medical college and is committed to implement the same.

MAMC, Agroha

1. Average OPD increased every year.
2. There was shortage of ventilators (neonatal & adult) in the Hospital. Moreover, ICU beds number have also been increased.
3. There was also shortage of Super specialty services.
That's why LAMA & referral cases were increased.
LAMA record for the year 2016-17 and 2017-18 available.

4. IPD services adequate. 705 beds (580 NMC beds) more than 80 % bed occupancy. Every ward has HDU beds (High dependency unit meaning multipara + oxygen facility). Every ward has ICU beds (Multipara + oxygen facility + ventilator). Paediatrics 5 NICU + 5 PICU beds, NICU means neonatal intensive care unit, PICU means Paediatric Intensive care unit, Respiratory Ward 6 ICU beds, Surgery Ward 11, ICU beds, Medicine Ward 8 ICU beds, Obst. & Gynae 2 ICU beds, Anaesthesia ICU 10 beds.
 5. New Anaesthesia ICU with 32 beds (10 to 32 increase) in process.
 6. Casualty has 6 ventilators.
- IPD services adequate.

Observations and Recommendations of the Committee as under: -

The Committee asked various questions regarding referring to the patients and reasons for LAMA but the departmental representative could not reply satisfactorily to the Committee. The Committee was surprised to see that in the Super Speciality Hospitals, which are itself referral Hospital, the facilities not providing to the patients due to that referral cases are increasing. The Committee observe that there should be some adequate reasons for referring the patient.

In view of the above, the Committee recommends as under:-

- (i) that the department has to study the referral system as to whether there was actually a requirement of referring the patient or just for the sake of the convenience the referrals were made;
- (ii) that the medical colleges have to prepare a monthly report in respect of LAMA by intimating to the Director and Additional Chief Secretary that they have to take appropriate action or measures to stop this kind of thing; and
- (iii) that the department have to submit the record in respect of LAMA to the Committee.

The Committee decided to kept this para pending. A compliance report be submitted to the Committee within three months, positively.

[38] 3.5.6 Maternity care outcomes:

With a view to gauge the quality of maternity care provided by the test-checked hospitals, Audit ascertained the outcomes in terms of still birth, referral, LAMA, Absconding rate and neonatal deaths pertaining to 2016-21.

(i) Still Births

The stillbirth rate is a key indicator of quality of care during pregnancy and childbirth, which is defined by WHO as: 'Stillbirth and/or intrauterine fetal death is an unfavourable pregnancy outcome and is defined as complete expulsion or extraction of the baby from its mother with no signs of life'. Details of rate of stillbirth/ intrauterine death (IUD) in the test-checked two MCHs/three DHs/three SDHCs is given in **Table 3.27**.

Table 3.27: Still birth rate in test-checked MCHs/DHs/SDCHs (in per cent)

Year	DH Panipat	SDCH Samalkha	DH Hisar	SDCH Adampur	SDCH Narnaund	DH Mandikhera	MCH Nalhar	MCH Agroha
2016-17	0.07	0	4.02	0.75	0.65	3.14	12.19	6.41
2017-18	0.09	0	3.08	0.45	0.66	2.29	11.20	6.17
2018-19	0.16	0	2.62	0.32	0.00	3.32	12.09	5.61
2019-20	0.03	0	2.37	1.14	0.39	3.89	9.16	3.50
2020-21	0.10	0	3.20	0.51	0.68	6.58	10.49	3.52

Source: Information furnished by the test-checked MCHs/DHs/SDCHs.

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow colour depicts moderate performance and red colour depicting poor performance.

As evident from the above table, still birth rate was higher in MCH Nalhar while DH Panipat had the least still birth rate during the period 2016-21. There was no case of still birth in SDCH, Samalkha during 2016-21.

The MCHs replied that as high-risk cases were transferred to MCHs from the nearby healthcare institutions, so these parameters were on the higher side. The Department stated (February 2023) that instructions had been issued to the health institutions concerned to take remedial action to remove the deficiencies/ observations.

(ii) Other indicators

Performance of the test-checked DHs/SDCHs on certain outcome indicators such as average Referral Out Rate (ROR), average Leave Against Medical Advice (LAMA) and Absconding Rate (AR) for the period 2016-17 to 2020-21 is given in **Table 3.28**.

Table 3.28: ROR/LAMA/AR in the test-checked DHs/SDCHs

Name of Hospital	Total IPD in Maternity	ROR		LAMA		Absconding	
		Cases	Rate	Cases	Rate	Cases	Rate
DH Panipat	1,02,231	3,009	2.94	167	0.16	1,983	1.94
SDCH Samalkha	5,558	478	8.60	1,058	19.03	0	0
DH Mandikhera	13,493	1,255	9.3	981	7.27	577	4.28
DH Hisar	42,303	4,406	10.42	2,901	6.86	359	0.85
SDCH Adampur	9,862	3,074	31.17	606	6.14	0	0
SDCH Narnaund	5,374	545	10.14	4,105	76.39	0	0

Source: Information furnished by the test-checked DHs/SDCHs

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow colour depicts moderate performance and red colour depicting poor performance.

It can be seen that the facilities at SDCHs were very poor. At SDCH Adampur 31.17 *per cent* patients were referred to other hospitals and 6.14 *per cent* patients left against medical advice. At the SDCH, Narnaund, the LAMA rate was very high. This may have been due to shortage/non-availability of specialists as discussed in para 2.2.5(ii) of chapter 2 and shortage of drugs and equipment as discussed in para 4.1 and 4.4.1 of chapter 4.

(ii) Death Review

As per IPHS 2012 norms, all mortality that occurs in the hospital shall be reviewed on fortnightly basis. Further, as per Child Death Review guidelines (2014) issued by MoH&FW, Gol, detailed investigation should be conducted in all cases of child deaths. The Facility Based Neonatal & Post-Neonatal Death Review Forms (Forms 4a and 4b) should be filled for the child death (depending on the age category) by the Duty Medical Officer (DMO). The treating Medical Officer (doctor) (under whose care the child was primarily admitted in the hospital) has to assign the medical cause of death and has to add any other information regarding social factors and delays associated with the death.

Details of maternal and neonatal death reviews conducted in the test-checked MCHs/DHs/SDCHs during 2016-21 are given in **Table 3.29**.

Table 3.29: Maternal Death Review/ Neonatal Death Review conducted in the test- checked MCHs/DHs/SDCHs

(iii)

Name of District	Maternal Death			Neonatal Death		
	No. of Maternal deaths	No. of Maternal death reviews conducted	Shortfall (%)	No. of Neonatal deaths	No. of Neonatal death reviews conducted	Shortfall (%)
DH Panipat	10	10	0	137	0	100
SDCH, Samalkha	0	0	0	0	0	0
DH Hisar	0	0	0	396	396	0
SDCH, Adampur	1	1	0	18	18	0
SDCH, Narnaund	0	0	0	0	0	0
DH Mandikhera	8	8	0	229	229	0
MCH Nalhar, Nuh	169	122	28	1,911	0	100
MCH Agroha	16	16	0	276	72	74

Source: Information furnished by the test-checked MCHs/DHs/SDHCs

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow depicts moderate and red colour depicting poor performance.

Neonatal deaths were not reviewed at MCH Nalhar and DH Panipat. In MCH Agroha only 26 *per cent* neonatal deaths were reviewed. 28 *per cent* maternal deaths were also not reviewed at MCH Nalhar.

The Director, NHM stated (January 2023) that as per Gol guidelines, the Child Death Review (CDR) program is being implemented across the districts and the Facility Based Review Committee was also being formed for conducting the child death review which occurred in District hospitals (>500 deliveries/year). As per the physical report received from district Panipat, 19 and 48 Facility Based Child Death Reviews (FBCDR) have been conducted in 2020-21 and 2021-22 respectively. Further, in district Nuh, as per Gol guidelines, the programme has been implemented across districts but not in the medical colleges. As per guidelines, CDR-Community and Facility based review is being carried out in DH as well as in CHC and is incentive-based.

(i) Monthly Satisfaction Survey and Form III register in Maternity Wing

As per NHM Assessor's guidebook, the facility should establish a system for patient satisfaction survey and the survey should be done on monthly basis.

As per Comprehensive Abortion Care (CAC) Training and Service Guidelines 2018, it is mandatory to fill and record information for abortion cases, performed by any technique, in the Form III – Admission Register for case records.

Out of the eight test-checked hospitals/MCHs, SDCH, Narnaund and DH, Nuh did not conduct the monthly satisfaction survey in maternity wing during the period 2016-17 to 2020-21.

Further, it was found that a register in 'Form III Admission Register' (for case records for recording therein the details of the admissions of women for the termination of their pregnancies) was maintained in the maternity wing of all the test-checked hospitals except DH, Mandikhera; SDCH, Samalkha and SDCH, Narnaund.

The Director, NHM stated (January 2023) that instructions had been issued to all delivery health facilities to conduct the patient satisfaction survey.

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

SHKM, GMC, Nalhar, Nuh

The short fall reflected in the maternity deaths are those outside cases which were brought dead or some other patients whose records are not available.

Regarding neonatal death review the institute is implementing Facility Based Child death review and the information extended to the O/o Civil Surgeon on monthly basis.

MAMC, Agroha

MAMC, Agroha is referral hospital for 5 districts (Hisar, Sirsa, Fatehabad, Jind & Bhiwani) patients from PHC, CHC, Civil Hospital are referred to MAMC, Agroha.

It is submitted that high CS rate was due to referral cases because of no availability of CS at Civil Hospitals. Still birth patients were also referred patients with Intrauterine death due to inadequate ANC in other hospitals and not in our medical college.

In view of the above, no compliance is required from MAMC, Agroha.

Maternal and Paediatric services satisfactory. More paediatrics ventilators being purchased.

Maternal death review being done (institute, district and state level).

MAMC, Agroha is referral hospital for districts – Hisar, Fatehabad, Sirsa, Jind, Kaithal. Patients from PHC, CHC, Civil Hospitals etc. are referred to MAMC, Agroha.

Observations and Recommendations of the Committee as under: -

During the oral examination, the departmental representative explained regarding still birth and mortality to the Committee, thereupon, the Dy Accountant General objected that at the time of audit, in 1911 death cases, no review was executed as in the reply, the department showed the 0% death in Nalhar. The departmental representative replied that now, a review is being done and in the last 11 months there are still births 190 and NICU deaths are 100.

The Committee recommends that the data/ record of review in respect of still birth deaths and NICU deaths be provided to the Committee till that this para be kept pending. A compliance report be submitted to the Committee within three months, positively.

[39] 3.6.2 Availability of Imaging (Radiology) Diagnostic Services in test-checked MCHs:

For availability of diagnostic radiology services in MCHs, there are no norms prescribed under IPHS 2012. However, information regarding the availability of diagnostic services in the test-checked MCHs was gathered and the same has been compared with IPHS norms for 500 bedded district hospital, details of which are given in **Table 3.31**.

Table 3.31: Availability of Imaging (Radiology) services in test-checked MCHs

Sr. No.	Type of Diagnostic Services	Availability in MCH Agroha	Availability in MCH Nalhar
1	Cardiac ²⁷ (3)	3	3
2	Ophthalmology ²⁸ (3)	3	3
3	ENT ²⁹ (2)	2	2
4	Radiology ³⁰ (7)	6	2
5	Endoscopy ³¹ (7)	7	4
6	Respiratory ³² (1)	0	0

Source: Information furnished by the test-checked MCHs during January to June 2022 Colour code: Green colour depicts full availability; red colour depicts non-availability and yellow colour depicts moderate availability of services.

It was observed that under radiology category: barium swallow, barium meal, barium enema, IVP; MMR (Chest); HSG; dental X-ray and ultrasonography; under Endoscopy

category: Bronchoscopy, Arthroscopy, Hysteroscopy; and under Respiratory: Pulmonary Function Test (PFT) tests were not available in MCH, Nalhar. However, in MCH, Agroha, all diagnostic radiology services were available except MMR (Chest) under Radiology category and PFT under Respiratory category.

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

SHKMGMC, Nalhar, Nuh

The reflection of unavailability of Pulmonary Function Test (PFT) is inadvertent. It is conducted at Physiology department and in 2025 till date total test done is 558.

MAMC Agroha

Radiology services are satisfactory. X-ray, Ultrasound, CT, MRI facilities are available round the clock 24*7. 10 X-ray Machines, 8 Ultrasound Machines, 1 C.T. Machine and 1 MRI Machine available.

Mass Miniature Radiography (MMR) Chest was earlier required, but at present this service is generally not needed in modern medical college radiology departments for routine screening due to its low diagnostic yield and significant radiation exposure. Our radiology department primarily use full-size digital chest X-rays, CT scans, and MRI for diagnostic purposes.

Pulmonary Function Test (PFT) in Respiratory Medicine Department available.

Observations and Recommendations of the Committee as under: -

The Committee observed that in the present situation there is a requirement of Cath Labs in the State, therefore, the Government's Cath Labs should be open in the State because the private Cath Labs are very costly and it is the target of the Health Department & Government to provide the better treatment facilities at minimum cost to the people of the State. The department representative explained that they have uploaded the tender for Cath Lab twice, but none of the bidder showed the interest. The Additional Chief Secretary apprised that the Cath lab may be initiated on PPP mode.

Upon the above observations, the Committee recommends to examine the matter that why the bidders are not taking interest in this regard and also initiate the process for installation of the Cath Lab definitely on PPP mode. The Committee decided to keep this para pending. A compliance report be submitted to the Committee within three months, positively.

[40] 3.8.12 Patient registration, grievance/compliant redressal:

As per IPHS 2012 norms, online registration should be available in district hospitals. Patient Satisfaction Survey was to be conducted quarterly. Each District hospital should display prominently a Citizen's Charter indicating the services available, user fee charges, if any, and a grievance redressal system. Citizen's Charter should be in local language. There should be provision of complaints/ suggestion box along with mechanism to redress the complaints.

Further, NHM Assessor's Guidelines provide that adequate registration counters should be available as per patient load. Unique identification number should be given to each patient during the process of registration.

Availability of patient registration, grievance/ complaint redressal facilities in the test-checked health institutions is given in **Table 3.52**.

Table 3.52: Availability of services related to patient registration, grievance/complaint redressal

Particulars	DHs (3)	SDCHs (3)	CHCs/UHCs (12)	PHCs/UPHCs (24)
Availability of adequate registration counters	2	3	9	11
Availability of Online Registration System	0	0	0	0
Patient Satisfaction Survey (OPD)	2	2	4	12
Legibility of prescription slips	3	2	12	23
Availability of Citizen charter at OPD	2	3	9	18
Providing unique ID at the time of registration	3	2	6	12
Availability of Grievance Redressal Cell or Complaint cell to register patients' grievances regarding quality of supplied food to them	2	3	8	9
Availability of mechanism for receipt of complaints and whether suggestion boxes had been placed at appropriate places	2	3	9	14
Formation of Grievance Redressal Committee and redressal of complaints in a timely manner	2	3	7	NA

Source: Information furnished by the test-checked Health Institutions during January to June 2022

Colour code: Green code depicts available in most/all, red colour depicts available in least and yellow colour depicts available in moderate number of the health institutions.

NA= Not applicable

It was observed that:

- Adequate registration counters were not available in DH Hisar, CHC Barwala, UPHC Sector 1-4, Bapoli and 13 PHCs/UPHCs.
- Online registration system was not available in any of the test-checked health institutions, whereas legible prescription slips were given to patients in all these health institutions except in SDCH Samalkha, PHC Atta.
- Patient Satisfaction Survey of OPD was not conducted in DH Mandikhera, SDCH Narnaund and any of the selected CHCs/UHCs except CHCs Barwala, Ukalana, Naultha and UHC Sector 12 Panipat. Further, the survey was conducted by 12 PHCs/UPHCs out of 24 selected PHCs/UPHCs.

- Unique IDs at the time of registration were provided in all the test- checked hospitals except SDCH Adampur. Out of the selected CHCs/ PHCs, six CHCs and 12 PHCs/UPHCs provided unique IDs at the time of registration.
- Grievance redressal cell or complaint cell to register complaints related to quality of supplied food to the patients was available in eight CHCs, nine PHCs and all the test-checked hospitals except in DH Mandikhera and SDCH Narnaund.
- Mechanism of receipt of complaint and suggestion boxes were placed at appropriate place in 14 PHCs/UPHCs and all the test-checked hospitals and CHCs except in DH Mandikhera, CHCs Barwala, Naultha and Firozpur Jhirka.
- Grievance Redressal Committee was formed in all the test-checked hospitals and CHCs except in DH Mandikhera, CHCs Sorkhi, Uklana, Barwala, Firozpur Jhirka and UPHC Sector 1&4.

Further, the following shortcomings were observed in patient registration system/ complaint redressal facilities of the two test-checked colleges:

- No unique ID system was available for OPD patients in MCH, Agroha
- Monthly patient satisfaction survey for in-patient and out-patient had not been conducted to improve healthcare services in both the institutions.
- Citizen's Charter including patient rights and responsibilities was not displayed at OPD and entrance in both the institutions.
- Online Registration System was not available in both the MCHs.
- Grievance Redressal Committee was formed from the year 2019-2020 but no register for grievance was maintained by the hospital during the year 2016-2019 in MCH, Agroha whereas no committee was formed and no register for complaints/grievances had been maintained during 2016–21 in MCH, Nalhar, Nuh.
- No enquiry official was available at the reception counter in OPD and physical survey and outpatient survey revealed that no proper drinking water facility was available in outpatient registration area in MCH, Nalhar.

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

SHKMGMC, Nalhar, Nuh

The grievance redressal committee deals the grievances on case to case basis with proper inquiry and disposal. Official record can be obtained. However the institute will make all the endeavor to maintain the register from here onwards.

The unavailability of drinking water facility is inadvertent. The institute has water faculty both at registration area and emergency area. However due to hospital renovation work registration area facility is only active.

MAMC Agroha

Patient Registration, Grievance/Complaint Redressal System is available and is satisfactory.

Unique ID system is available for OPD patients in MCH, Agroha for last 3 years

Grievance redressal register is being maintained.

For online registration of the patients a request for providing HIMS software for online services has already been submitted to the Govt.

Observations and Recommendations of the Committee as under: -

The Committee asked questions to the departmental representative during the examination in respect of patient registrations, their complaints, etc, thereupon, the departmental representative tried to reply to each question but the Committee was not satisfied with their reply. The Committee observed that the monthly patient satisfaction survey has not been conducted

Besides above, the Dy Accountant General also asked whether the e-Treatment System which has been functional in the rest of hospitals is available in SDCH and updated on real time treatment. The representative of Agroha Medical College replied that such a system is not available in the Agroha medical College.

In view of above observations, the Committee recommends that the department should ensure the implementation of survey report, citizen charter, online registration in medical colleges as well as in hospitals. The Committee decided to keep this para pending and a compliance report be submitted to the Committee within three months, positively.

[41] 4.1 Availability of essential and critical drugs, medicines & consumables:

As per IPHS 2012 norms, 493 drugs, lab reagents, consumables and disposables under 20 different categories should be available in a District hospital. Availability of drugs, lab reagents, consumables and disposables under 20 categories in the test-checked DHs and MCHs is given in **Table 4.1**.

Table 4.1: Availability of Drugs, Lab Reagents, Consumables and Disposables in test-checked MCHs/DHs

Sr. No.	Categories	Number required as per IPHS 2012	Availability in test-checked MCHs/DHs				
			DH, Panipat	DH, Mandikhera	DH, Hisar	MCH, Nalhar	MCH, Agroha
1	Analgesic/Antipyretics/Anti Inflammatory	11	8	5	6	4	11
2	Antibodies & Chemotherapeutics	76	18	25	49	3	31
3	Anti-Diarrhoeal	6	2	3	2	1	3
4	Dressing Material/Antiseptic Ointment Lotion	24	12	14	24	5	15
5	Infusion Fluids	14	11	11	14	5	14

6	Eye and ENT	25	6	7	11	3	6
7	Antihistamines/Anti-Allergic	12	7	8	6	4	8
8	Drugs acting on Digestive System	20	9	9	19	6	6
9	Drugs related to Haemopoietic system	4	1	3	4	1	4
10	Drugs acting on Cardiac vascular system	26	15	12	21	10	15
11	Drugs acting on Central/ peripheral Nervous system	40	21	19	23	12	22
12	Drugs acting on Respiratory System	16	9	6	11	5	13
13	Skin Ointment/Lotion etc.	23	5	3	14	3	6
14	Drugs acting on Uro-Genital system	5	5	5	4	3	5
15	Drugs used in obstetrics and Gynaecology	35	8	6	35	11	17
16	Hormonal Preparation	14	2	6	10	1	6
17	Vitamins	24	7	11	13	8	15
18	Other Drugs and Material & Misc. Items	83	37	35	69	16	45
19	Emergency lifesaving drugs for SNCU	12	9	12	12	4	11
20	Other Essential Medicines & Supplies for SNCU	23	19	16	23	23	15
	Total	493	211	216	370	128	268

Source: Information furnished by test-checked Health Institutions during April 2022 to June 2022

Colour Code: Red denotes most shortages, green denotes least shortages and yellow denotes moderate shortages

The State Government has formulated a list of 1,027 drugs² essentially required at Government medical establishments. The State norms were much higher than IPHS 2012 norms but it was noticed that shortages were significant even when compared with the IPHS norms.

It is evident from the above table that the availability of drugs, consumables and disposables was poor in MCH, Nalhar (26 *per cent*) as compared to other test-checked MCH and DHs. Reasons for shortage were not furnished to audit. Further, the availability in DH Panipat and DH Mandikhera was also below 50 *per cent*.

It has been mentioned in the IPHS norms that the list of the drugs given as norms is not exhaustive and exclusive but has been provided for delivery of minimum assured services. Non-availability of critical essential drugs such as infusion fluids, drugs acting on cardiac vascular system, central/ peripheral nervous system and respiratory system, emergency lifesaving drugs for SNCU, etc. was indicative of non-availability of minimum assured medical services in the MCH, Nalhar.

As per IPHS 2012 norms, a total number of 430 drugs, consumables and disposables under 19 categories should be available in a SDCH. Availability of drugs, consumables and disposables in the test-checked SDCHs is given in **Table 4.2**.

Table 4.2: Availability of Drugs, Lab Reagents, Consumables and Disposables in test-checked SDCHs

Sr. No.	Category	Number required as per IPHS 2012	Availability in test-checked SDCHs		
			Samalkha	Adampur	Narnaund
1	Analgesic/Antipyretics/Anti Inflammatory	8	5	5	6
2	Antibodies & Chemotherapeutics	71	12	42	14
3	Anti Diarrhoeal	5	2	3	3
4	Dressing Material/Antiseptic Ointment Lotion	24	9	17	11
5	Infusion Fluids	14	10	11	8
6	Eye and ENT	23	3	5	5
7	Antihistamines/Anti- Allergic	10	6	8	7
8	Drugs acting on Digestive System	20	9	8	9
9	Drugs related to Haemopoietic system	4	1	2	4
10	Drugs acting on Cardiac vascular system	26	10	20	11
11	Drugs acting on Central/peripheral Nervous system	40	13	22	10
12	Drugs acting on Respiratory System	15	8	8	6
13	Skin Ointment/Lotion etc	18	3	7	3
14	Drugs acting on Uro-Genital system	5	1	5	1
15	Drugs acting on Uterus and female genital tracts	14	3	6	4
16	Hormonal Preparation	14	4	5	2
17	Vitamins	21	6	11	7
18	Other Drugs and Material & Misc Items	73	14	38	32
19	Drug Kit for Sick Newborn & Child Care	25	12	20	14
Total		430	131	243	157

Source: Information furnished by test-checked SDCHs during April 2022 to June 2022 Red denotes most shortages, green denotes least shortages and yellow denotes moderate shortages

It is evident from the above table that the availability of drugs, consumables and disposables is poor in SDCH Samalkha (30 *per cent*) as compared to availability in SDCHs Adampur and Narnaund. Further, the availability in SDCH Samalkha and SDCH Narnaund is below 50 *per cent*.

The reasons for lower availability of essential drugs at medical institutions include delayed supply/non-supply of drugs by HMSCL to health institutions as discussed in **paragraph 4.5.5 (iii)** alongwith under-utilisation of budget.

The budget provision *vis a vis* expenditure for drugs/medicines during the period 2016-17 to 2021-22 is given in **Table 4.3**.

Table 4.3: Budget provision *vis a vis* expenditure for drugs/medicines during the period 2016-17 to 2021-22

(₹ in crore)

Name of Department/ Mission	Budget Provision	Expenditure incurred	Savings excess (-) (+)	Savings/Excess (in per cent)
DGHS	550.20	551.19	(-) 0.99	(-)0.18
DMER	338.33	315.62	(+) 22.71	6.71
National Health Mission	168.97	90.86	(+) 78.11	46.23

Source: Information furnished by DGHS, DMER & NHM.

As evident from the above table, the budget was underutilised by 6.71 *per cent* in DMER and 46.23 *per cent* in NHM during the period 2016-22. Had the available budget been utilised properly, the above stated shortages in drugs and consumables could have been avoided to some extent.

During the exit conference (January 2023), the ACS to Government of Haryana, Health and Family Welfare Department stated that the matter would be looked into and necessary steps would be taken for making available the medicines/drugs at all health institutions.

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

SHKMGMC, Nalhar, Nuh

The medicine availability shown in the table is mentioned under IPHS. As vide supra the MCHs governed under NMC guidelines. At present 255 types of different categories of drugs and consumables is available. Medicine procurement being dynamic process a crosssectional observation at a single point of place and time frame cannot be a proper reflection. However the institute is committed in availability of adequate drugs under MMMIY scheme.

MAMC, Agroha

Adequate availability of essential and critical drugs, medicines & consumables in MAMC, Agroha.

Observations and Recommendations of the Committee as under: -

During the oral examination the departmental representative tried to explain the availability of essential & critical drugs, medicines and consumables but the department could not satisfy the Committee upon the observation in respect of the variation of availability of items between Nalhar Medical College and Agroha Medical College.

Beside it, the Dy Accountant General also objected that upon the E- treatment desk board portal, the system is showing shortage of essential medicines, drugs and consumable items in Rohtak and Sonipat and in case of Agroha Medical College, no data is being displayed, which is likely because the facility is not yet linked to the system. He has also objected that the data is not being changed on a day-to-day basis and it may not be updated regularly as well as no information about it in respect of the MCH Agroha.

In view of above, the Committee recommends that the department have to review the complete matter regarding shortage of the essential and critical medicines and consumable items were in the past, and what is the present status? The Committee also recommends to submit the detailed report in this regard alongwith the reason of the variation, which is showing amongst various hospitals.

The departmental representative also apprised the Committee about the financial power given to the HOD of the Medical College, which was 10 to 35 lakhs, now has been withdrawn, and now that is only ₹1,00,000 which is not sufficient. The Committee was surprised to see such action taken by the government and observed that the Medical College is a big multiple institution and it has insufficient funds of ₹1,00,000 for the HOD. The departmental representative also apprised that the proposal has been sent to the finance department for giving the financial power of P 35 lakhs.

Therefore, the Committee recommends that as per explained by the departmental representative, the financial power should be at least 35,00,000 rupees with the HOD of each Medical College and the Finance Department have to Look into the matter keeping in view the recommendation of the Committee. The Committee also directed to the officer of the committee to refer the recommendation of the Committee to the Finance Department in favour of the proposal of the department. Thereafter the committee decided to keep this para pending.

In compliance of the recommendation of the Committee, a letter bearing no. HVS/PAC/4/2025/1826 dated 13.01.2026, was written to the Additional Chief Secretary, Finance Department, Haryana to increase the financial power upto 35 lakhs of the Head of Department of Medical Colleges but the Committee is disappointed to note that the Finance Department has not convey the action taken report in this regard to the Committee till the finalization of the present Report. Now the Committee decided to take up the matter in the subsequent meetings.

[42] 4.4/ 4.4.1 Availability of Equipment in selected SDCHs/DHs:

Under IPHS 2012 norms, equipment norms are worked out keeping in mind the assured service recommended for various grades of district hospitals. The equipment required are worked out under 25 different categories. During the course of audit, availability of 332 essential equipment listed under 15 different categories of IPHS 2012 norms for DHs and three categories⁵ selected from NHM Assessor's Guidebook for Quality Assurance in District Hospitals which are required in DHs were checked in the test-checked DHs and the findings have been given in **Table 4.6**.

Table 4.6: Availability of Equipment in test-checked DHs

Sr. No.	Type	Number essential equipment as per IPHS 2012	Availability in test- checked DHs		
			Panipat	Hisar	Nuh
1	Imaging equipment	4	3	4	3
2	X-ray room accessories	7	5	4	4
3	Cardiopulmonary equipment	13	12	10	9
4	Labour ward, Neo Natal and Special New-born Care Unit (SNCU) Equipment	27	17	17	8
5	Special New-born Care Unit equipment	11	7	9	7
6	Disinfection of Special New-born Care Unit equipment	11	5	7	5
7	Immunisation Equipment	13	12	11	12
8	Ear Nose Throat Equipment	16	6	15	8
9	Eye Equipment	24	15	17	17
10	Dental Equipment	42	27	10	24
11	Laboratory Equipment	50	28	38	37
12	Endoscopy Equipment	3	1	1	1
13	Anaesthesia Equipment	15	9	10	14
14	Postmortem Equipment	8	4	4	6
15	Operation Theatre Equipment	21	8	11	11
16	ICU Equipment	34	23	0*	0*
17	Emergency services Equipment	14	14	13	9
18	IPD Equipment	19	18	19	18
Total		332	214	200	193

Source: Information furnished by test-checked DHs during April 2022 to June 2022

Red denotes most shortages; green denotes least shortages and yellow denotes moderate shortages.

*** ICU services were not available in DHs Hisar and Nuh.**

It can be observed from the table that the overall availability of equipment was 64 *per cent* in DH Panipat, 60 *per cent* DH Hisar and 58 *per cent* in DH Nuh. Thus, the availability of equipment was poor in DH Nuh compared to DH Panipat and DH Hisar.

Similarly, IPHS 2012 norms recommend essential and desirable equipment for sub-divisional hospitals under different categories, out of which essential equipment under 14 different categories were scrutinised in the test-checked districts. The number of essential equipment available in test-checked three SDCHs in the selected categories is given in **Table 4.7**.

Table 4.7: Availability of Equipment in test-checked SDCHs

Sr. No.	Type	Essential for 100 bedded hospital	Availability in 100 bedded hospitals		Essential for 50 bedded hospital	Availability in Adampur (50 bedded hospital)
			Samalkha	Narnaund		
1	Imaging Equipment	5	1	1	3	1
2	X-ray room	6	2	0	6	5
3	Cardiopulmonary Equipment	11	4	8	8	5
4	Labour ward & Neo Natal Equipment	20	11	15	17	17
5	Immunisation Equipment	13	13	13	13	13
6	ENT Equipment	17	0	0	17	0
7	Eye Equipment	9	0	0	22	0
8	Dental Equipment	4	4	4	4	4
9	Operation Theatre Equipment	17	5	4	18	7
10	Laboratory Equipment	32	11	9	27	17
11	Surgical Equipment	29	3	13	27	9
12	Endoscopy Equipment	3	0	0	1	0
13	Anaesthesia Equipment	14	2	0	15	10
14	Postmortem Equipment	10	0	0	10	0
Total		190	56	67	188	88

Source: Information furnished by the test-checked SDCHs during April 2022 to June 2022. Red denotes most shortages; green denotes least shortages and yellow denotes moderate shortages.

Availability of equipment in the three test-checked SDCHs was 29 per cent in SDCH, Samalkha; 35 per cent in SDCH, Narnaund and 47 per cent in SDCH, Adampur.

The budget provision vis-a-vis expenditure incurred for procurement of equipment during the period 2016-22 is given in **Table 4.8**.

Table 4.8: Budget provision vis-à-vis expenditure on procurement of equipment during 2016-22

(₹ in crore)

Name of Department/ Mission	Budget Provision	Expenditure incurred	Savings	Savings (in per cent)
DGHS	309.00	288.53	20.47	6.62
DMER ⁶	171.36	143.98	27.38	15.98
National Health Mission	63.06	23.93	39.13	62.05

Source: Information furnished by DGHS, DMER and NHM.

As evident from the above table, there was underutilisation of budget by 6.62 *per cent* in DGHS, 15.98 *per cent* in DMER and 62.05 *per cent* in NHM for procurement of equipment during the period 2016-22. The above stated shortage of equipment, in the test-checked hospitals, could have been avoided by proper utilisation of budget.

Thus, availability of essential drugs and equipment varied vastly across test-checked health institutions as seen from Paras 4.1 to 4.4. For instance, out of 493 essential drugs as per IPHS 2012, MCH, Nalhar had only 128 essential drugs while DH Hisar had 370. Though HMSCL has created a Drugs Procurement Management Units portal, which captures supply of drugs to the warehouse and health institutions, it does not have the facility to check the status of availability of essential drugs at health institutions dynamically and consequently does not allow better monitoring and planning of drug availability.

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

MAMC, Agroha

Adequate Equipments in pre-clinical, Clinical and para clinical departments as well as in OPD, OT, Ward, ICU, Casualty etc. for patient care available in MAMC, Agroha.

Observations and Recommendations of the Committee as under: -

This Para is relating to the Health Department, but due to incomplete reply relating to the budget, the Committee decided to keep this para pending up to the complete reply not received. A compliance report be submitted to the Committee within three months, positively.

[43] 4.7 Deficiency in inventory control of medicine and improper storage of medicine in test-checked MCHs and Family Welfare Department:

Physical verification of pharmacy/drug store in MCH Nalhar in May 2022 revealed that the central drug store was located in the basement of the hospital which was not air conditioned and during the rainy season water seepage occurs in the central store. Shelves/racks were not labelled for medicine storage.

The Director, MCH Nalhar replied (June 2022) that only one storage hall in the basement was provided with air conditioning and that the seepage in the central drug store would be rectified during special repair work to be executed by Haryana Police Housing Corporation.

Further, the Director, Family Welfare Department, Haryana receives supplies from Government of India for onward supply to field offices. A joint inspection of the State Warehouse of Director, Family Welfare Department, Haryana carried out in February 2022 revealed that there was no specific place/room for storing contraceptives. Cartons of Tubal Rings were lying in the seating area of the office itself.

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

SHKM, GMC, Nalhar, Nuh

Big storage hall in the basement was provided with air conditioning and that the seepage in the central drug store would be rectified during special repair work to be executed by Haryana Police Housing Corporation.

Observations and Recommendations of the Committee as under: -

In respect of this para, the departmental representative replied that the repair works of the building has been allotted to the Police Housing Corporation in ₹16.5crore which is going on and the same will be completed in the year 2026. The departmental representative also apprised the committee that they have a Hall for the storage in which there is no leakage of water.

The Committee observed that the department has given same replies which was given in the year of 2022, However, the Committee decided to keep this para pending.

The Committee recommends to submit a compliance report to the Committee within three months, positively.

[44] 5.12.3 Unfruitful expenditure on construction of boundary wall:

With a view to improve the shortage of doctors and to correct their skewed distribution, a Centrally Sponsored Scheme (75:25, later changed to 60:40 as per 14th Finance Commission recommendation) of “Establishment of new Medical Colleges attached with existing district/ referral hospitals” having more than 200 bed strength in identified districts across the country had been devised during XII Plan period by Ministry of Health & Family Welfare, GoI. Further, as per guidelines in consultation with the State Government on the basis of the following criteria:

- i. Districts where there is no medical college, either Government or Private.
- ii. District/referral hospital having bed strength of 200 or more. Where there are two different hospitals for male and female patients at a District Headquarters, the combined bed strength of both would be considered for this purpose.
- iii. District/referral hospitals which are located on a unitary piece of land of 20 acres or in such manner that another piece of land is available within 10 km radius, with total area of not less than 20 acre and the smaller piece of land not less than five acre in size.

Accordingly, the State Government decided (April 2014) to open a Government Medical College at Bhiwani. A committee chaired by Director General Medical Education and Research, Haryana had identified (July 2014) 179 *Bigha*, 12 *Biswa* (37 acre, 3 *Kanal*, 6 *Marla*) of Panchayat land at Prem Nagar which is 7-8 Kms from Bhiwani on Bhiwani-Hansi Road. The Gram Panchayat passed a resolution (No. 5 dated 15 May 2015 and No. 2 dated 4 October 2016) for lease of this land to Medical Education and Research Department, Haryana for a period of 33 years at the rate of ₹ 1/- per acre per year for establishment of a Medical College at village Prem Nagar. The Governor of Haryana accorded approval (November 2016) for lease of this land.

The work for construction of a boundary wall around the selected site was allotted (June 2018) to a contractor for an amount of ₹ 97.64 lakh and was to be completed in 12 months. The work was completed (13 July 2019) after incurring an expenditure of ₹ 94.01 lakh.

The ACS, MER observed (July 2019) that the site proposed for medical college at Prem Nagar was unsuitable due to distant location from District Hospital. The matter remained undecided and finally the site adjacent to District Hospital, Bhiwani was selected at which the construction work was under progress and 90 *per cent* work executed upto February 2023. Thus, due to change of site at Prem Nagar, Bhiwani to another site, the expenditure incurred on construction of the boundary wall was unfruitful.

The Department replied (January 2023) that due to technical reasons pointed out by the executive agency, the Government approved a new site for the establishment of Government Medical college. The boundary wall constructed at the site would be used for some other scheme of the Government. The reply is not tenable as the feasibility of the proposal for construction of medical college at Prem Nagar site should have been checked by the Department before construction of the boundary wall.

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

Land measuring 37 acre 03 kanal 6 marla land was provided by Gram Panchayat Prem Nagar for establishment of Government Medical College. Lease deed was executed and registered in favour of Director Medical Education & Research Haryana, Panchkula for a period of 33 years at the rate of Re 1/- per acre per year. Foundation stone for Govt. Medical College, Bhiwani was laid down by the Hon'ble Health and Family welfare Minister, Gol and Hon'ble Chief Minister, Haryana on 29.07.2017

M/s Bridge and Roof has been appointed as Executing Agency for this project. To secure the land and to earmark the area of the Medical College, boundary wall was constructed on site by the executing agency upon which expenditure of Rs. 94.01 lacs was incurred.

The Architect/Design Consultant hired by the Executing Agency for designing Medical College, expressed certain difficulties while planning various blocks of Medical College. In 4th meeting of MSMER, it was decided that an expert group headed by Vice Chancellor, Pt. B.D.Sharma, UHS, Rohtak along with CEC- CMC sub-committee members will visit and examine the site and submit their report.

The committee reported that land offered by the Gram Panchayat Prem Nagar is 9 Kms away from the District Hospital, outside the city. Apart the distance from the Hospital it has a very narrow opening; making it difficult for entering the facility, so efforts may be made for identifying another site. The Committee opined that 27 acres land of Animal Husbandry Department is around 3-4 KM away from the hospital, inside the city. Vita Milk Plant is constructed in the vicinity of this piece of land. The Committee opined that all the residential quarters required for the Medical College and future expansion of the Medical College can be planned at this site. Based on the report of the Committee, DC Bhiwani was requested to check the feasibility of the said land & initiate the land transfer proceedings.

Hon'ble Chief Minister on 02.03.2020 on file desired that department may instead go in for the lands of department of Animal Husbandry and HDDCFL, being currently used for Katra Farm and Vita Milk Plant respectively. These two facilities may be shifted to Prem Nagar site approximately. In compliance with the orders of Hon'ble Chief Minister, 20 acre land of Animal Husbandry Department, 07 acre (58 kanal 17 marla) land of

Vita Milk Plant, 04 acre 3 kanal 3 marla - existing Hospital, Bhiwani and 03 acre 6 kanal 10 marla – Punrawas Kendra site was earmarked for construction of GMC Bhiwani. The same was approved by the Hon'ble Chief Minister on 04.06.2020. Hon'ble Chief Minister also approved that Animal Husbandry department may be provided alternate land at Prem Nagar or wherever the department and DC Bhiwani decides.

Accordingly, DC Bhiwani vide letter dated 20.10.2020 was requested to initiate the process of cancellation of existing lease deed of 37 acres of Gram Panchayat Land of Village Prem Nagar and subsequent reminder dated 19.07.2021 and 23.11.2021. The process of cancellation is pending at the level of DC, Bhiwani.

Further, in Janta Darbar held on 24.03.2021 under the chairmanship of Hon'ble Chief Minister, the delegation of village Prem Nagar was asked to submit some other scheme for the welfare of people of the area.

Construction work of Pt. Neki Ram Sharma Government Medical College, Bhiwani has been completed.

The request for issuance of Letter of Permission (LOP) for 150 MBBS seats for Academic Session 2025-26 has been submitted to NMC in February, 2025 and assessment in this regard has been done by NMC on 02.07.2025. The OPD Services have been started w.e.f. 11.04.2025 and at present the approximate footfall of patients is 2000 per day.

As clarified above that due to technical reasons pointed out by the executing agency, Govt. approved new site for the establishment of Government Medical College, instead of land offered by Gram Panchayat Prem Nagar. However, by that time boundary wall was already constructed at site earlier approved for the project. Boundary wall constructed at village Prem Nagar site shall be utilized for some other scheme of the Govt. for the welfare of people of that area, as was decided in Janta Darbar held on 24.03.2021 and delegation of the village was asked for.

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

Observations and Recommendations of the Committee as under: -

During the oral examination, the departmental representative apprised that it was decided to construct a Bhiwani Medical College at the land of 37 acre of nearby village Prem Nagar and after the lease deed, the boundary wall was also constructed for which an amount of ₹94 lacs were spent but due to technical reason, the medical College was shifted from Preminger to another land of Animal Husbandry department.

The Committee observed that the earlier decision taken may be examined with regard to the expenditure incurred on the construction of the boundary wall, keeping in view the announcement made by the honourable Chief Minister, so that the State government's funds are properly utilized. The committee also observed 20-acre land is insufficient for construction of Medical College and keeping in view the extension of the medical colleges and expansion of the cities, there should be a provision of adequate land for the purpose of the medical colleges. However, the Committee decided to keep this para pending.

The Committee recommends to submit the compliance report to the Committee within three months, positively.

[45] 6.11/6.11.1 Other issues/ Non-obtaining/renewal of the bank guarantee/FDR:

As per the notification (7 December 2021) of the Medical Education and Research Department, Government of Haryana for establishment of a new self- financing/Private Nursing Institute, the Applicant Society/Trust/Company to whom a Letter of Intent has been issued shall be required to submit the Bank Guarantee/FDR of ₹ 15 lakh for each ANM/GNM³ course and ₹ 20 lakh for each B.Sc Nursing, Post Basic B.Sc Nursing and M.Sc Nursing course valid for five years. No Objection Certificate shall be issued to an applicant only after deposit of said bank guarantee of the requisite amount by the applicant. The applicant shall furnish a renewed bank guarantee for another term of five years, at least six months in advance before the date of expiry of the original one.

Audit observed that 65 nursing institutes did not submit/renew the Bank Guarantees/FDRs amounting to ₹ 26.65 crore for 158 courses to Director, Medical Education and Research up to December 2023, although NOCs had been issued in all cases. These institutes were running the courses without submission/renewal of Bank guarantees/FDRs. Non-obtaining the bank guarantee/FDR entails a risk that in case the institution is not found to run/sustain itself, it would be difficult to ensure the continuation of the studies of the enrolled students, payment of the salary of the staff and other costs of running the institute.

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

इस बारे लिखा जाता है कि 65 संस्थाओं में से 44 संस्थाओं के द्वारा बैंक गारंटी/एफ डी आर जमा करवाई गई है। संस्थाओं के द्वारा बैंक गारंटी की कुल राशि-17.10 करोड़ व संस्थाओं के द्वारा एफ डी आर की कुल राशि -2.40 करोड़ जो कि कुल राशि -19.50 करोड़। यंहा यह भी लिखा जाता है कि पैरा में 26.65 करोड़ की राशि बैंक गारंटी/एफ डी आर के बारे में लिखा है। संस्थाओं द्वारा बैंक गारंटी/एफ डी आर जमा करवाई है उनकी कुल राशि 19.50 करोड़ बनी है।

यंहा यह भी लिखा जाता है कि सरकार ने अपने यदि क्रमांक 16/11/2023-6HB-IV दिनांक 12/07/2023 द्वारा नई नर्सिंग पोलिसी जारी कर दी है शेष 21 संस्थाओं को बैंक गारंटी/एफ डी आर जमा करवाने बारे कार्यालय द्वारा निम्नलिखित कार्यवाही की गई है :-

- संस्था को दिनांक 20.01.2023 को कारण बताओ नोटिस जारी किया गया है।
- NOC Withdraw करने बारे दिनांक 23.02.2023 को पत्र जारी किया गया है।
- Imposing of penalty due to non deposition of bank Guarantte/Fixed Deposit as per policy के लए दिनांक 24.02.2023 को पत्र जारी किया गया है।
- संब धत जिले के उपायुक्त को संस्थाओं से Recovery of fine Rs. 5 Lakhs as Arrear of Land Revenue के लए दिनांक 08.06.2023 को पत्र जारी किया गया है।
- बैंक गारंटी/एफ डी आर जमा करवाने बारे कार्यालय द्वारा स्मरण पत्र दिनांक 11.10.2024 जारी किया गया है।

- इस बारे न्यूज पेपर में भी दिनांक 02.04.2025 को नोटिस जारी किया गया था जोकि विभाग कि मईपजम पर भी अपलोड किया गया था।
- संस्था को कारण बताओ नोटिस दिनांक 21.07.2025 जारी किया गया है। इसके बाद नियमनुसार कार्यवाही करने हेतू मसल सरकार के पास वचाराधीन है।

अतः आपसे अनुरोध किया जाता है कि इस पैरे को ड्रॉप कर दिया जाए।

Observations and Recommendations of the Committee as under: -

On the observations of the Committee, the departmental representative apprised to the Committee that out of 65 institutes / private nursing colleges, the recovery from the 55–56 Institutes have been made and from the rest of institutes, the concerned DC have been directed to recover the bank guarantee along with penalty of ₹5,00,000 from each institute. They also explain that out of 129 Private nursing colleges, 15 colleges have not deposited the bank guarantee reason being the department has imposed the ban on their admissions.

The committee recommends to submit the detailed updated reply in respect of the penalty which has been imposed till now & how many nursing colleges have complied with it and how many Nursing Colleges thereupon penalty have been imposed? The Committee further recommends to submit the compliance report to the Committee within three months, positively

The departmental representative assured the Committee that the reply in this regard will be furnished at the earliest, thereafter, the Committee decided to keep this para pending.

National Health Mission (NHM)

[46] 2.6 Availability of Staff under National Health Mission (NHM):

National Health Mission Haryana provides quality healthcare, specially to the vulnerable groups by facilitating their access to quality primary healthcare. Position of manpower under NHM is given in **Table 2.26**.

Table 2.26: Availability of staff in various Posts under NHM (as of January 2024)

Category	Approved strength	Working strength	Vacant posts	Percentage of vacant posts
Doctors	648	345	303	47
Nurses	2,764	2,324	440	16
Paramedics	8,385	6,823	1,562	19
Other	5,989	4,976	1,013	17
Total	17,786	14,468	3,318	

Source: Information furnished by NHM, Haryana as of January 2024.

Above table shows that 47 *per cent* posts of doctors were vacant in NHM, Haryana.

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

The availability of staff in various posts as of 31.03.2025 is as under: -

Category	Approved Strength	Working Strength	Vacant Posts	Percentage of vacant posts
Doctors	788	461	327	41.49
Nurses	3066	2280	786	25.63
Paramedics	8603	6823	1780	20.69
other	6218	4976	1242	19.97
Total	18675	14540	4135	22.14

The staff position in above table shows that many vacant posts of doctors have been filed up.

The para may please be settled.

Observations and Recommendations of the Committee as under: -

Availability of staff: The Committee, observed that the National Health Mission (NHM) was organised for the purpose to facilitate the indigent peoples of rural and urban areas, but as per the current performance of the department and shortage of the Doctors, the Committee is of the view that the purpose of establishing the NHM could not be achieved.

Therefore, the Committee recommends that the department have to review all the factors to improve the medical services and establish a best mechanism for the recruitment of specialist doctors by considering their personal interests.

The Committee also recommends that the department have to make best efforts to remove the ban upon the recruitment of new vacancies. Moreover, the Committee decided to keep pending this para.

The Committee further recommends to submit the compliance report to the Committee within three months, positively

[47] 2.8 Shortage of drivers/Emergency Medical Team (EMT) for Ambulance Services:

The revised guidelines of NHM Haryana issued in May 2019 for implementation of Referral Transport Scheme stipulate that:

- (i) three drivers should be posted for each Advance Life Support (ALS) Ambulance/Basic Life Support Ambulance (BLS)/Neonate and Patient Transport Ambulance (PTA). One driver should be posted for Kilkari Ambulance.
- (ii) three EMTs should be posted for each ALS/BLS/Neonate ambulance. Even if the available EMTs are less than the norms, the number of operational ALS/BLS/Neonate ambulances may be reduced for ensuring three EMTs are posted for each ambulance. The preference should be given firstly to ALS ambulance, secondly to BLS and then to Neonate ambulance.

Details of shortage of drivers/EMTs on ambulances in the test-checked districts as of April 2022 (Panipat) and June 2022 (Nuh and Hisar) is given in **Table 2.28**.

Table 2.28: Shortage of manpower for Ambulance and Emergency Medical Team

Name of District	Number of Ambulances	Drivers			Emergency Medical Team (EMT)		
		Required	Available	Shortage (In per cent)	Required	Available	Shortage (In per cent)
Panipat	28	84	57	32	84	25	70
Nuh (Mewat)	30	90	66	27	90	34	62
Hisar	27	81	65	20	81	35	57
Total	85	255	188	26	255	94	63

Source: Information furnished by test-checked Districts

Colour code: Red denotes most vacancies; yellow denotes moderate vacancies and green denotes least vacancies.

As per revised guidelines, 255 drivers (85 ambulances X 3 drivers) should have been posted on these ambulances against which only 188 drivers were posted. Against required 255 EMTs (85 ambulances X 3 EMTs), only 94 EMTs were available.

Civil Surgeon, Panipat replied (January 2022) that additional 27 drivers (included in the table above) had been posted on ambulances in January 2022 from Director, State Transport Haryana. In the case of EMT, it would be recruited after receipt of sanction and

guidelines from National Health Mission, Haryana. The reply was not tenable as there was still shortage of 27 drivers in Panipat district. No reply received from the other two districts.

NHM replied (January 2023) that there was a requirement of 244 Drivers and 156 EMTs as stated by the Department. Out of 244 drivers, 168 drivers were available; while out of 156 EMTs, 95 EMTs were available in these districts. Indent for 614 drivers had already been placed on Haryana Kaushal Rozgar Nigam Limited (HKRNL) portal and till date 240 drivers in all districts had been provided by HKRNL, out of which, nine drivers in Panipat, 12 drivers in Nuh and 17 drivers in Hisar had already been provided. The reply was not tenable as the requirement of drivers assessed by NHM was not as per norms. Further, even after approval of the State Government for recruiting manpower through HKRNL, there was still shortage of drivers in NHM.

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

This is to inform that, this office has initiated the file for the hiring of Staff under NHM (Telemanas) through HKRNL, wherein Human Resource Department Haryana Government has advised that, "NHM can make arrangement of manpower at their level without relaxation in the policy" (enclosed).

It is further mentioned that, Admin division has already initiated the file in November 2024 for the approval of authority for the hiring of MMU Staff and UAAM staff through Outsourcing, the decision on which is still pending.

Also, vide letter no. NHM/Admin/HRC-1/2024/8151-81 dated: 27.12.2024 National Health Mission, Haryana has decided to stop and not to conduct recruitment of vacant posts under NHM in RoP 2023-24 and previous years (except Medical Officers & Specialists) till permission/ concurrence granted by Finance Division Haryana, to avoid any future litigations.

Updated status of Human Resource:

Name of district	No. of ambulance	Driver			Emergency Medical Team (EMT)		
		Required	Available	Shortage (%)	Required	Available	Shortage (%)
Panipat	24	66	37	44%	36	23	36%
Nuh (Mewat)	26	72	71	1%	45	33	27%
Hisar	30	86	84	2%	57	34	40%
Total	80	224	192	14%	138	90	35%

Observations and Recommendations of the Committee as under: -

After examining the reply, the Committee observed that the department gave the reply relating to only 3 check list districts and showed the progressive performance after such an audit objection.

The Committee recommends to furnish the reply relating to the rest of the districts at the earliest and also decided to keep this para pending.

[48] 3.5.3 Special Newborn care Unit/Newborn Stabilisation Unit:

As per MNH Toolkit, twelve bedded Special Newborn Care Unit (SNCU) is essential to treat critically ill new-borns in a district hospital. Twelve bedded SNCU was available in all the three test-checked District Hospitals.

Total admission, referral rate, Leave Against Medical Advice (LAMA) rate, absconding rate and neonatal death rate in the three test-checked DHs is given in **Table 3.24**.

Table 3.24: Evaluation of SNCU services in the test-checked DHs through Outcome Indicators

Year	DH, Mandikhera					DH, Hisar					DH, Panipat				
	Total Admission	Referral Rate	LAMA rate	Absconding rate	Neonatal Death Rate	Total Admission	Referral Rate	LAMA rate	Absconding rate	Neonatal Death Rate	Total Admission	Referral Rate	LAMA rate	Absconding rate	Neonatal Death Rate
2016-17	543	9.02	5.16	0	15.84	Information not available					911	24.48	12.18	0	3.18
2017-18	633	9.16	6.95	0	13.11	1,159	23.99	8.20	0	2.59	1,070	21.31	15.05	0	2.80
2018-19	372	26.08	12.90	0	4.03	1,054	23.24	6.36	0	3.32	1,236	28.16	11.17	0	2.35
2019-20	490	22.04	9.18	0	2.04	1,342	20.57	6.26	0	2.24	1,225	20.82	6.69	0	1.96
2020-21	512	23.63	7.81	0	6.84	1,241	18.05	2.42	0	2.34	1,042	18.52	10.65	0	2.40
Total	2,550	16.98	8.04	0	8.98	4,796	21.33	5.75	0	2.59	5,484	22.74	11.00	0	2.50

Source: Information furnished by the test-checked DHs.

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow-moderate and red colour depicting poor performance.

It is evident from the above table that:

- i In DH, Mandikhera, total number of 2,550 cases were admitted in SNCU during the period 2016-21. The rate of referral cases ranged between 9.02 *per cent* and 26.08 *per cent*, LAMA rate ranged between 5.16 *per cent* and 12.90 *per cent* and neonatal death rate was upto 15.84 *per cent*.
- ii In DH Hisar, total number of 4,796 cases were admitted in SNCU during the period 2017-21. The rate of referral cases ranged between 18.05 *per cent* and 23.99 *per cent*, LAMA rate ranged between 2.42 *per cent* and 8.20 *per cent* and neonatal death rate was upto 3.32 *per cent*.
- iii In DH, Panipat, total number of 5,484 cases were admitted in SNCU during the period 2016-21. The rate of referral cases ranged between 18.52 *per cent* and 28.16 *per cent*, LAMA rate ranged between 6.69 *per cent* and 15.05 *per cent* and neonatal death rate was upto 3.18 *per cent*.

The Director, NHM stated (January 2023) that during the period 2016-22, the referral rate had decreased by 7.5 points and the LAMA rate had decreased by 2.32 points in

district Panipat. Death rate in SNCU has also declined. In district Hisar, the referral rate had decreased by 5.94 points and the LAMA rate had decreased by 3.6 points. Death rate in SNCU had also declined by 2.38 points. Death rate of Nuh district had declined remarkably.

The reply was not tenable as referral rate in district Panipat and Hisar, was still above 18 *per cent* during the year 2020-21; while the LAMA rate was still above 10 *per cent* in district Panipat. Further, in district Nuh, referral rate and LAMA rate had increased during the period 2016-21.

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

As per the SNCU admission, all sick new borns are admitted except those requiring mechanical ventilation and major surgical ventilation. Therefore, a new born admitted in SNCU, if requires mechanical ventilation and major surgical ventilation has to be referred to tertiary level facility.

- Tertiary level facilities are for treatment of such referred new borns from government hospitals to save the life of new borns. Also, NHM is strengthening the NICU of Medical Colleges.
- State has established MNCU (Mother Newborn Care Unit) in three Medical Colleges i.e Nalhad Medical college, Nuh, MAMC Agroha and PGIMS Rohtak to manage the newborns by following zero separation policy after delivery.
- In Nuh district, state has given sanction of contractual Paediatrician @2.5 Lacs/month which is highest in the state keeping in view the shortfall of the Paediatricians.

Under Five mortality Rate (U5MR) rate has decreased remarkably from 45 (SRS 2013) to 33 (As per SRS 2020) i.e decline by 12 points. Neonatal mortality rate (NMR) of Haryana has decreased remarkably from 26 (SRS 2013) to 19 (As per SRS 2020) i.e decline by 7 points.

Reply of Hisar: -

Indicators	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (Apr to Jan, 25)
Total Admissions	Data not available	1159	1054	1342	1241	1267	1263	1213	1090
Referral Rate		23.99	23.24	20.57	18.05	14.67	11.3	11.09	7.06
LAMA Rate		8.2	6.36	6.26	2.42	2.78	3.48	4.57	3.25
Absconding Rate		0	0	0	0	0	0	0	0
Death Rate		2.59	3.32	2.24	2.34	1.27	1.26	1.79	1.39

It is kindly submitted that, in Hisar, total 9629 new borns were admitted during the period FY 2017-18 – FY 2024-25 (upto January, 2025). The Referral rate has declined 16.93 points i.e from 23.99% (FY 2016-17) to 7.06% (April 24 to January 25), LAMA rate

has declined 4.95 points i.e from 8.2% (FY 2016-17) to 3.25% (April 24 to January 25). Similarly, Neonatal death rate has also declined 1.2 points from 2.59% (FY 2016-17) to 1.39% (April 24 to January 25).

Reply of Panipat: -

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (Apr to Jan, 25)
Total Admission	911	1070	1236	1225	1042	1187	1276	1422	1160
Referral Rate	24.48	21.31	28.16	20.82	18.52	16.85	20.8	24.84	8.25
LAMA Rate	12.18	15.05	11.17	6.69	10.65	9.82	15.05	10.06	3.91
Abscinding Rate	0	0	0	0	0	0	0	0	0
Neonatal Death Rate	3.18	2.8	2.35	1.96	2.4	2.71	1.97	1.53	0.43

It is kindly submitted that, in Panipat, total 10529 new borns were admitted during the period FY 2016-17- FY 2024-25 (upto January, 2025). The Referral rate has declined 16.23 points i.e from 24.48% (FY 2016-17) to 8.25% (April 24 to January 25), LAMA rate has declined 8.27 points i.e from 12.18% (FY 2016-17) to 3.91% (April 24 to January 25). Similarly, Neonatal death rate has also declined 2.75 points i.e from 3.18% (FY 2016-17) to 0.43% (April 24 to January 25).

Reply of DH Mandikhera: -

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25 (Apr to Jan, 25)
Total Admission	543	633	372	490	512	633	941	1122	882
Referral Rate	9.02	9.16	26.08	22.04	23.63	21.02	17.47	17.32	20.16
LAMA Rate	5.16	6.95	12.9	9.18	7.81	7.17	8.63	7.45	7.02
Abscinding Rate	0	0	0	0	0	0	0	0	0
Neonatal Death Rate	15.84	13.11	4.03	2.04	6.84	2.07	6.18	7.99	5.55

It is kindly submitted that, in Mewat, total 6128 new borns were admitted during the period FY 2016-17- FY 2024-25 (upto January, 2025). The referral rate of SNCU Mewat has increased from 9.02% to 20.16%, LAMA rate has also increased from 5.16% to 7.02%. The Neonatal death rate of Mewat has decreased 10.29 points i.e 15.84% (FY 2016-17) to 5.55% (April 24 to January 25).

Hence, it is submitted that SNCU Hisar and Panipat has shown considerable improvement in all of the mentioned indicators. Deaths rate in all the three SNCUs has declined remarkably. Referral and LAMA rate of district Mewat has increased due to the

challenges being faced in the districts. As per the SNCU guidelines, all sick newborns are admitted in SNCU except those requiring mechanical ventilation and major surgical ventilation. Therefore, a newborn admitted in SNCU, if requires mechanical ventilation and major surgical ventilation has to be referred to tertiary level facility. Following action has been taken during the last few years for Mewat: -

1. Bi-monthly Review meeting under the chairmanship of Worthy Mission Director, NHM has been conducted during the year and district was strictly instructed to improve the indicators.
2. Strict action has been taken against the poor performing staff including Pediatrician and Medical officers.
3. Supervisory visits are being conducted on routine basis to clear the identified gaps.

In view of above para may be dropped.

Observations and Recommendations of the Committee as under: -

After examining the reply, the Committee observed that the reply is relating to only checklist 3 districts i.e. Hisar, Panipat, and Mewat in which the death rate of new born districts Hisar and Panipat has been shown decreased, but as per figures of the years 2019–20, 2020–21, 2022–23, and 2023–24, the death rate in the district Mewat is increasing.

The Committee took a serious note in this regard and recommends to submit the detail reply in this regard by explaining the reason behind this as well as also furnish the reply relating to the rest of the districts within three months, positively. Thereafter, the Committee decided to keep this para pending.

[49] 3.5.4 Administration of birth doses to new-borns:

As per IPHS 2012 norms, “a fully immunised infant is one who has received Bacillus Calmette-Guerin (BCG), three doses of Oral Polio Vaccine (OPV), three doses of Hepatitis B and Measles before one year of age”. The schedule of vaccination at birth of an infant is as follows: **Hepatitis B**: at birth for institutional delivery, preferably within 24 hrs. of delivery, **OPV**: at birth for institutional deliveries within 15 days and **Vitamin ‘K’**: given as a single dose soon after birth.

The details of achievement in administration of birth doses to new-borns in the three test-checked districts is given in **Table 3.25**.

Table 3.25: Achievement (%) of birth doses given to new born during 2020-21

Name of District	Year	Total live births	Achievement (%)		
			Vitamin ‘K’	OPV	Hepatitis B
Panipat	2020-21	22,491	75	98	78
Nuh	2020-21	51,821	28	85	40
Hisar	2020-21	32,977	65	90	70

Source: Data from Health Management Information System.

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow-moderate and red colour depicting poor performance.

It can be seen from the above that the percentage of doses of Vitamin K and Hepatitis B which were supposed to be given soon after birth and within 24 hours of delivery respectively was only 28 *per cent* and 40 *per cent* in Nuh district where most live births were recorded among the three test-checked districts. However, percentage of OPV doses in all the three test-checked districts was satisfactory.

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

It is for kind information that -

1. **Hep B vaccine is administered within 24 hours of birth, only in institutional deliveries (24 x7 PHC /CHC and higher institution) and not in-home deliveries.** Especially, in Nuh, due to unique socio-economic culture, there is vaccine hesitancy & resistance and there has been trend of home deliveries in this region
2. Inj. Vitamin K is not a vaccine and is not part of National Immunization Programme. Vit K is given after birth, only in institutional deliveries.

Hence, the birth doses of Vit K & Hepatitis-B vaccine, which have to be given within 24 hours of delivery, could not be given to all live births because, by the time, MPHW (F) or ASHA gets information about home deliveries and deliveries in private health facilities, the stipulated time is already passed.

3. Many efforts have been made by state for improving birth dose coverage and data entry in HMIS portal such as –
 - (a) **Birth doses have been made mandatory at all Health facilities (Public& private) in Haryana, through Executive order by Chief Minister, Haryana, in which there is provision of penalty to Health facility (Public & Private) for every missed birth dose. This has resulted in further increasing the coverage of birth doses**
 - (b) Earlier, in HMIS, coverage data of mostly public Health Facilities was being captured, **but now GOI has made provision for capturing data of Private Health facilities also and Haryana state is ensuring registration and reporting of maximum private health facilities, due to which there is significant improvement in coverage. In financial year 2024-25, birth doses coverage in district Panipat, Nuh, Hisar and state is as follows-**

Antigen	% coverage (against institutional deliveries)			
	State	Panipat	Nuh	Hisar
Hep-B	94.4%	90.2%	78%	88.8%
Vitamin K	94.1%	93.2%	66.5%	98.1%
OPV 0	99.7%	95.8%	89.2%	98.5%

4. In 2020-21, there were less institutional deliveries due to, COVID-19 pandemic. All National programs were hampered along with immunization.

Now, after constant efforts of Health department, institutional deliveries are increasing in Nuh and accordingly coverage of birth doses has also shown an increasing trend.

It is also mentioned that although it is advisable to immunize each child, but it is not legally mandated. Efforts are done by Health department to mobilize maximum beneficiaries for Routine immunization but it is the prerogative of parents/guardians to accept the services.

In view of above para may be dropped

Observations and Recommendations of the Committee as under: -

While considering this para, the committee observed that there is no shortage of any kind of funds with the medical college, Nalhar, Nuh and recommends that the department have to monitor the expenditure regularly by upgrading the monitoring system at district level which is being run by the staff of the district administration. The committee also suggested to the ACS to visit once at Nuh as well as Mandi Khera and Nalhar also to check the monitoring system. However, the Committee decided to keep pending this para.

Therefore, the Committee recommends to submit the action taken report in this regard within two months, positively.

[50] 3.5.5 Discharge within 48 hours of delivery in post-natal care:

The 12th Five Year Plan aimed to bring all women during pregnancy and childbirth into the institutional fold so that delivery care services of good quality can be provided to them at the time of delivery at zero expense as envisioned under the Janani Shishu Suraksha Karyakram (JSSK) programme. The programme entitles all pregnant women to absolutely free institutional delivery including C-section with a provision for free drugs, diagnostics, diet, blood and transport from home to facility, between facilities and drop back home. Further, there should be adequate number of beds in postnatal care ward to ensure 48 hours of stay after delivery.

Details related to women discharged within 48 hours from health facilities in the three test-checked districts is given in **Table 3.26**.

Table 3.26: Total no. of women discharged within 48 hours after delivery during 2020-21

Name of District	Total no. of institutional deliveries	Total no. of women discharged within 48 hours	Percentage
Panipat	22,347	15,445	69.11
Nuh	39,749	37,548	94.46
Hisar	33,014	21,864	66.23

Source: Data from Health Management Information System.

Note: Colour grading has been done on colour scale with yellow colour depicting moderate performance while red colour depicting poor performance.

The Department stated (January 2023) that due to local behaviour, people do not prefer to stay long in the hospital. In DH, Panipat, patients were discharged within 48 hours as average number of deliveries are 800 to 900 per month and number of beds available are only 52, including C-section beds. To increase the bed strength at DH Panipat, sanction has been accorded for a specialised Maternal and Child Health (MCH) wing at DH Panipat. The work for the same has been initiated by PWD (B&R).

The reply is not tenable because as depicted in para 2.2.3 and 2.2.4 of chapter 2, there was shortage of doctors and nurses across health institutions. Had adequate medical support been available, women were likely to have preferred spending the first 48 hours of their postpartum in health institutions.

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

Percentage of women stayed for 48 hours or more after delivery to Total Institutional Deliveries

Table A3

District	2020-21	2023-24	2024-25
Panipat	38.9	60	94.5
Nuh	5.6	44.7	26.3
Hisar	33.7	25.8	38.9

Source - HMIS

As depicted in the data above in Table A3, there is improvement in the percentage of women staying at hospitals for 48 hours or more after delivery. The indicator has improved remarkably in districts Panipat and Nuh.

Also, the data for women stayed at public health facility for 48 hours post delivery (Normal delivery) to total deliveries at Public Health facility was analyzed and the data is as below:

Table A4

District	2024-25
Panipat	89.6%
Nuh	27.8%
Hisar	64.3%
Haryana	63.4%

The above data indicates that public health facilities have shown improved performance in terms of the post delivery stay for normal delivery cases, except District Nuh where cultural issues predominate. The Department is still trying to improve the post delivery stay at health facilities.

For constant improvement of data and services, the review of data of health indicators is done at SHQ on regular basis. Continuous efforts are done at SHQ for improvement in the health indicators of the State.

Observations and Recommendations of the Committee as under: -

The Committee observed that in the hospitals, there is a shortage of beds due to the problems faced by the pregnant woman for their delivery cases. Therefore,

The Committee recommends that all the facilities which are necessary for delivery cases be provided in the sub-centres as well as the staff be increased and ensured in the PHC and CHC etc. Moreover, the Committee decided to keep pending this para. The Committee further recommends to submit the compliance report to the Committee within three months, positively.

[51] 3.5.6 Maternity care outcomes:

With a view to gauge the quality of maternity care provided by the test-checked hospitals, Audit ascertained the outcomes in terms of still birth, referral, LAMA, Absconding rate and neonatal deaths pertaining to 2016-21.

(iv) Still Births

The stillbirth rate is a key indicator of quality of care during pregnancy and childbirth, which is defined by WHO as: 'Stillbirth and/or intrauterine fetal death is an unfavourable pregnancy outcome and is defined as complete expulsion or extraction of the baby from its mother with no signs of life'. Details of rate of stillbirth/ intrauterine death (IUD) in the test-checked two MCHs/three DHs/three SDCHs is given in **Table 3.27**.

Table 3.27: Still birth rate in test-checked MCHs/DHs/SDCHs (in per cent)

Year	DH Panipat	SDCH Samalkha	DH Hisar	SDCH Adampur	SDCH Narnaund	DH Mandikhera	MCH Nalhar	MCH Agroha
2016-17	0.07	0	4.02	0.75	0.65	3.14	12.19	6.41
2017-18	0.09	0	3.08	0.45	0.66	2.29	11.20	6.17
2018-19	0.16	0	2.62	0.32	0.00	3.32	12.09	5.61
2019-20	0.03	0	2.37	1.14	0.39	3.89	9.16	3.50
2020-21	0.10	0	3.20	0.51	0.68	6.58	10.49	3.52

Source: Information furnished by the test-checked MCHs/DHs/SDCHs.

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow colour depicts moderate performance and red colour depicting poor performance.

As evident from the above table, still birth rate was higher in MCH Nalhar while DH Panipat had the least still birth rate during the period 2016-21. There was no case of still birth in SDCH, Samalkha during 2016-21.

The MCHs replied that as high-risk cases were transferred to MCHs from the nearby healthcare institutions, so these parameters were on the higher side. The Department stated (February 2023) that instructions had been issued to the health institutions concerned to take remedial action to remove the deficiencies/ observations.

(ii) Other indicators

Performance of the test-checked DHs/SDCHs on certain outcome indicators such as average Referral Out Rate (ROR), average Leave Against Medical Advice (LAMA) and Absconding Rate (AR) for the period 2016-17 to 2020-21 is given in **Table 3.28**.

Table 3.28: ROR/LAMA/AR in the test-checked DHs/SDCHs

Name of Hospital	Total IPD in Maternity	ROR		LAMA		Absconding	
		Cases	Rate	Cases	Rate	Cases	Rate
DH Panipat	1,02,231	3,009	2.94	167	0.16	1,983	1.94
SDCH Samalkha	5,558	478	8.60	1,058	19.03	0	0
DH Mandikhera	13,493	1,255	9.3	981	7.27	577	4.28
DH Hisar	42,303	4,406	10.42	2,901	6.86	359	0.85
SDCH Adampur	9,862	3,074	31.17	606	6.14	0	0
SDCH Narnaund	5,374	545	10.14	4,105	76.39	0	0

Source: Information furnished by the test-checked DHs/SDCHs

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow colour depicts moderate performance and red colour depicting poor performance.

It can be seen that the facilities at SDCHs were very poor. At SDCH Adampur 31.17 *per cent* patients were referred to other hospitals and 6.14 *per cent* patients left against medical advice. At the SDCH, Narnaund, the LAMA rate was very high. This may have been due to shortage/non-availability of specialists as discussed in para 2.2.5(ii) of chapter 2 and shortage of drugs and equipment as discussed in para 4.1 and 4.4.1 of chapter 4.

(v) Death Review

As per IPHS 2012 norms, all mortality that occurs in the hospital shall be reviewed on fortnightly basis. Further, as per Child Death Review guidelines (2014) issued by MoH&FW, GoI, detailed investigation should be conducted in all cases of child deaths. The Facility Based Neonatal & Post-Neonatal Death Review Forms (Forms 4a and 4b) should be filled for the child death (depending on the age category) by the Duty Medical Officer (DMO). The treating Medical Officer (doctor) (under whose care the child was primarily admitted in the hospital) has to assign the medical cause of death and has to add any other information regarding social factors and delays associated with the death.

Details of maternal and neonatal death reviews conducted in the test-checked MCHs/DHs/SDCHs during 2016-21 are given in **Table 3.29**.

Table 3.29: Maternal Death Review/ Neonatal Death Review conducted in the test- checked MCHs/DHs/SDCHs

(vi)

Name of District	Maternal Death			Neonatal Death		
	No. of Maternal deaths	No. of Maternal death reviews conducted	Shortfall (%)	No. of Neonatal deaths	No. of Neonatal death reviews conducted	Shortfall (%)
DH Panipat	10	10	0	137	0	100
SDCH, Samalkha	0	0	0	0	0	0
DH Hisar	0	0	0	396	396	0
SDCH, Adampur	1	1	0	18	18	0
SDCH, Narnaund	0	0	0	0	0	0
DH Mandikhera	8	8	0	229	229	0
MCH Nalhar, Nuh	169	122	28	1,911	0	100
MCH Agroha	16	16	0	276	72	74

Source: Information furnished by the test-checked MCHs/DHs/SDHCs

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow depicts moderate and red colour depicting poor performance.

Neonatal deaths were not reviewed at MCH Nalhar and DH Panipat. In MCH Agroha only 26 *per cent* neonatal deaths were reviewed. 28 *per cent* maternal deaths were also not reviewed at MCH Nalhar.

The Director, NHM stated (January 2023) that as per GoI guidelines, the Child Death Review (CDR) program is being implemented across the districts and the Facility Based Review Committee was also being formed for conducting the child death review which occurred in District hospitals (>500 deliveries/year). As per the physical report received from district Panipat, 19 and 48 Facility Based Child Death Reviews (FBCDR) have been conducted in 2020-21 and 2021-22 respectively. Further, in district Nuh, as per GoI guidelines, the programme has been implemented across districts but not in the medical colleges. As per guidelines, CDR-Community and Facility based review is being carried out in DH as well as in CHC and is incentive-based.

(ii) Monthly Satisfaction Survey and Form III register in Maternity Wing

As per NHM Assessor's guidebook, the facility should establish a system for patient satisfaction survey and the survey should be done on monthly basis.

As per Comprehensive Abortion Care (CAC) Training and Service Guidelines 2018, it is mandatory to fill and record information for abortion cases, performed by any technique, in the Form III – Admission Register for case records.

Out of the eight test-checked hospitals/MCHs, SDCH, Narnaund and DH, Nuh did not conduct the monthly satisfaction survey in maternity wing during the period 2016-17 to 2020-21.

Further, it was found that a register in 'Form III Admission Register' (for case records for recording therein the details of the admissions of women for the termination of their pregnancies) was maintained in the maternity wing of all the test-checked hospitals except DH, Mandikhera; SDCH, Samalkha and SDCH, Narnaund.

The Director, NHM stated (January 2023) that instructions had been issued to all delivery health facilities to conduct the patient satisfaction survey.

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

For improvement in the maternity outcome indicators various initiatives have been taken by the State Government which are as follows:

- Special focus on High-Risk pregnancies (HRP)- The HRPs account for majority of Maternal deaths and adverse Maternal Outcomes. To cater to the HRPs, state has drafted a High-Risk Pregnancy Guidance Note (HRP Guidance Note), with responsibility fixed for each level health functionary-ASHA, ANM, CHO, MO, SMO, Dy CS NHM for follow up and effective management of HRPs in the State.
- For ensuring that facility of C-sections is made available in case of emergency and any complications, 87 health facilities have now been designated as First Referral Units (FRUs).
- To tackle the issue of non-availability of specialists at FRUs, Blanket sanction for 5 Specialists (Gynecologists/ Anesthetists/Pediatricians) each at level of DCH and 3 Specialists (Gynecologists/ Anesthetists/Pediatricians) each at level of CHC/SDCH has been accorded from SHQ NHM
- Operationalization of more 24X7 Health facilities- As per orders by DGHS Haryana more PHCs and all the CHCs in the State are to be made operational as 24X7 delivery point by utilization/ rationalization of additional staff for benefit to the general public.
- Also, under Pradhan Mantri Surakshit Matrtva Abhiyan (PMSMA) as per guidelines from MoHFW, now extended PMSMA has been implemented in state with services given to Pregnant women esp. HRPs on 3 additional days- 10, 23 and last working day of the month, including the 9th of every month. Also now HRPs are paid incentive of Rs. 100 per visit to PMSMA/e-PMSMA clinic for follow up.
- For ensuring functionality of FRUs, the SPs for utilization of services of on call have been drafted and shared with all Civil Surgeons. As per the Sops, now in nonfunctional FRUs Civil Surgeon can utilize services of on call @ Rs. 10000/ case/ specialist.

All the above factors have resulted in improvement in the Maternity outcomes in the State as follows:

- **ANC registration to estimated ANC has increased to 106%**
- **The early ANC registration (within 1st trimester) has improved to 85%**
- **Institutional deliveries has increased to 98.7%**
- **MMR of Haryana has reduced to 89 (as per SRS 2020-22)**

As per observation ROR rate was quite high in SDCH Adampur from 2016 to 2021

It is submitted that SDCH Adampur caters to the population of 20000, and during 2016-21, no posts of ANM were sanctioned from either the Regular or Contractual side. Later, the NHM sanctioned a post of ANM, which improved ANC care for pregnant women. Previously, due to poor ANC care, most pregnant women were in the high-risk category, and the referral rate was high because of the lack of specialist services at SDCH Adampur.

SDCH Adampur was declared a FRU (First Referral Unit), but earlier it was performing sub-optimally due to the non-availability of specialists. Now, the facility of "On Call Hiring of Specialists" has been introduced, and C-section deliveries have been conducted as outlined. Additionally, a referral audit has also been started for every referral case, which is resulting in a decline in referral rates.

No. of C-Sections conducted

2016-2022=0

2022-2023=15

2023-2024= 15

2024-2025=54

2025-2026 (up to July-25)= 22

As per observation, LAMA rate was quite high in SDCH Narnaund during 2016 to 2021: -

It is submitted that SDCH Narnaund is approximately 20 KM away from Civil Hospital Jind and 50 KM from Civil Hospital Hisar, where LSCS facilities are available. Mostly, high-risk cases got LAMA when high-risk consent was taken and prognoses were explained to them. Although they were referred to Civil Hospital Hisar, despite the referral, they got LAMA for Civil Hospital Jind, which is much nearer than Civil Hospital Hisar.

Now, SDCH Narnaund has been upgraded as the First referral unit, and C-section services have been started. Five C-section deliveries have been conducted in this Financial year, i.e., 2025-2026, in July 2025. Moreover, referral audit has also been started for every referral case, which results in declining referral rates

Death Review

Child Death Review Programme is being implemented across the districts & the facility Based review committee was also being formed for conducting the review which occurred in district hospitals (>500 deliveries per year). Special Child Review of District Nuh is being done under the chairmanship of Director MCH on 13.12.2024. Regular review of all the districts is being done through VC. In addition to this supervisory and monitoring visit are also done by Child Health officials of NHM. Incentives for notification for infants death is also provided as per GoI guidelines.

It is pertinent to mention here that as per SRS, the trends of National mortality indicators is as follows:

States	SRS 2013	SRS 2014	SRS 2015	SRS 2016	SRS 2017	SRS 2018	SRS 2019	SRS 2020	SRS 2022
Haryana	26	23	24	22	21	22	19	19	18

Observations and Recommendations of the Committee on the following points as under: -

(ii) Other Indicators

The departmental representative explained that the specialist doctors are provided in the hospitals and best efforts are being made to engage specialist Private doctors to tackle the emergency, thereupon, the Committee observed that sometime just to avoid the responsibility, the doctors prefer to Leave Against Medical Leave (LAMA) forcibly.

In view of that the Committee recommends to review the cases where the LAMA is executing in excess and submit the report to the Committee within three months, positively.

(v) Death Review

The departmental representative explained that the maternal death and neonatal deaths are reviewed regularly, but the Committee was not satisfied and raised the objection by stating that as per reply of the department, neither in Panipat, nor in Nalagarh the death cases are being reviewed. The Committee also observed that the norms are not being followed by the department.

In view of above the Committee recommends to submit the complete data of the death cases that happened in Nalagarh which have been reviewed and also submit the latest complete reply in this regard within three months, positively.

The Committee also recommends to fix the responsibility of the officers/officials who have not followed the norms and not review such death cases by intimating to the Committee. Moreover, the Committee decided to keep pending this para.

[52] 3.7 Availability of services in Health and Wellness Centres:

As per Comprehensive Primary Healthcare guidelines, the availability of diagnostic services, essential medicines, medicines which can be indented by MLHP, clinical materials, tools and equipment, linens, consumables, miscellaneous supplies, furniture & fixtures, lab diagnostic materials and reagents for screening should be ensured to deliver comprehensive primary healthcare services by converting existing SCs and PHCs into HWCs.

The availability (%) of equipment, consumables, etc. in the selected HWCs i.e. (19) has been shown in **Table 3.37**.

Table 3.37: Availability of essential services in the selected HWCs (April-June 2022)

Name of District	Name of HWC	Diagnostic Services (PHC: 22/ SC: 08)	Essential Medicines (91)	Medicines indented by MLHP (43)	Clinical Material, Tools, and Equipment (65)	Linens, Consumables, and misc. items (37)	Furniture and Fixtures (7)	Lab - Diagnostic Materials and Reagents for Screening (19)
Panipat	Naultha (CHC)	68	51	35	95	92	86	95
	Sewah (PHC)	68	64	60	88	86	100	58
	Rair Kalan (PHC)	45	51	28	30	46	71	53
	Atta (PHC)	50	37	26	65	57	86	84
	Pattikalyana (PHC)	68	40	23	74	65	100	68
	Israna (PHC)	41	63	35	36	65	86	47
	Mandi (PHC)	36	60	37	79	84	100	53
	Rajnagar (UPHC)	59	63	23	71	65	100	89
	Hari Singh Colony (UPHC)	64	55	23	18	62	57	58
	Rajeev Colony (UPHC)	64	52	23	18	54	100	68
	HWC Bandh (SC)	62	37	30	50	57	86	47
HWC Balana (SC)	62	48	26	44	41	86	32	
Nuh	Singar (PHC)	50	35	16	64	81	57	68
	Nagina (PHC)	32	43	33	89	84	86	32

	Biwan (PHC)	50	62	35	70	81	100	89
	Jamalgarh (PHC)	55	33	26	85	81	86	79
Hisar	Patel Nagar (UPHC)	36	59	49	45	59	86	95
	Siwani Bolan (SC)	50	35	40	18	14	86	32
	Char Qutub gate Hansi (UPHC)	64	59	23	45	59	86	89

Source: Information furnished by the selected HWCs.

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow depicting moderate and red colour depicting poor performance

It is evident from the above table that five⁵⁰ HWCs had less than 50 *per cent* diagnostic services. In case of essential medicines, the availability was ranging between 33 *per cent* and 64 *per cent*. Further, in case of clinical material, tools and equipment, the availability was ranging between 18 *per cent* and 95 *per cent*. The status was satisfactory in case of furniture and fixtures.

HWCs have been conceptualised to provide Comprehensive Primary Healthcare (CPHC), which ensures the highest possible level of health and well-being at all ages, through a set of preventives, promotive, curative and rehabilitative services. Thus, in absence of the above essential services, the aim for which HWCs were created could not be achieved.

NHM replied (January 2023) that a corpus fund of ₹ 6.81 crore (approx.) was provided to HMSCL to ensure the availability of essential diagnostics at HWCs. Further, recurring funds of ₹ 30,000 per SC: HWC and ₹ 50,000 per PHC: HWC were provided for ensuring availability of essential diagnostics.

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

It is submitted that supply orders for essential supplies have been issued to address the identified gaps in services, equipment, and consumables at the Health and Wellness Centers (HWCs). As the result, the availability of diagnostics, medicines and other critical supplies has significantly improved, leading to an enhancement in overall services, therefore para be settled please.

Observations and Recommendations of the Committee as under: -

While discussing such a para, apart from the reply, the departmental representative explained the progressive report of the department by stating that 12 services are providing through Community Health Officer, 14 types of medical tests executing and 105 types of medicines are also available on each centre, but the Committee was not satisfied as the above updated reply was neither provided to

the Committee, nor provided to the office of Principal Accountant General of Haryana. The Additional Chief Secretary of that department requested the Committee to give one day time to supply the updated reply to the committee, thereupon the Committee acceded to his request.

However, the Committee recommends to cross check the available services as explained by the department and apprised that the Committee may conduct the spot visit, which will be fixed later on and the same will be conveyed to the department in due course. The Committee decided to keep this para pending. The Committee further recommends to submit the compliance report to the Committee within three months, positively.

[53] 3.7.1 Database of family and individuals was not created by HWCs:

As per operational guidelines for Comprehensive Primary Healthcare (2018) of Ministry of Health & Family Welfare, GoI, one of the objectives of HWCs was to create and maintain the database of all families and individuals. Health Cards and Family Health Folders were to be maintained for all service users fall under jurisdiction of respective HWC. The family health folders were to be kept at the HWC or nearby PHC in physical form and/or digital form. The objective was to ensure that every family should be aware of their entitlement to healthcare through both HWC and the Pradhan Mantri Jan Arogya Yojana or equivalent health schemes of State/Central Government.

However, as of April-June 2022, none of the selected HWCs had created and maintained the database of all families and individuals. Moreover, Health Cards and Family Health Folders were also not maintained. Further, the identification and registration of beneficiaries/ families was not done for PMJAY scheme by any of the selected HWCs.

In none of the selected districts, supervisory visit was made by district, block and PHC level officers/ officials during the year 2020-21 to monitor the progress/ working of HWCs except for district Hisar.

NHM replied (January 2023) that Haryana has 1,284 CHOs and their training regarding maintenance of family database has been completed and every HWC has now started maintaining the database.

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

After completion of previous recruitment Haryana as on date has 1487 CHO's are in place and are providing services as per GOI guidelines and State of Haryana guidelines to the beneficiaries. Their training in regard of maintenance of family database including other has been completed. Now every HWC has started maintaining the data base.

There was delay in supervisory visits as the staff was engaged in Covid related duties. Furthermore, during Covid, supervisory visits were recorded but were related to Covid Duties at that time. The supervisory visits has now been started and monitored regularly.

In view of reply para may be settled.

Observations and Recommendations of the Committee as under: -

While discussing such a para, the departmental representative again explained the updated reply by stating that at present 1472 Community Health Officers are working and there is no any kind of problem in that matter. The Committee observed that the department has to submit the updated reply to the audit department, and when the audit team will verify the reply, the Committee will consider to drop this Para. However, the Committee decided to keep pending this para.

[54] 3.8.2 Referral Transport (RT) Application for Ambulance Service:

Referral Transport Scheme under NHM, also called “Haryana Ambulance Services” is functional in all the districts of Haryana. The scheme is made operational through Referral Transport (RT) Application portal and branded as “Haryana Ambulance Services” with toll free number 108. As per the data made available from RT Application portal made available by NHM Haryana, 483 Ambulances were functional in 2020-21.

Free transportation services are provided in case of emergency if the patient is taken to Government Hospital. All transportation from home/site to a private health facility in case of emergency within the district is charged at ₹ 7 per Km for BLS Ambulances and ₹ 15 per Km for ALS Ambulances/ Neonatal Care Ambulances.

Analysis of data for the period 2016-17 to 2020-21 revealed the following:

(i) Absence of validation controls

Analysis of data related to 23,74,212 field trips made during 2016-17 to 2020-21 revealed that in the cases mentioned in **Table 3.40**, invalid date of ‘Ambulance reached patient’ and invalid date of ‘Ambulance reached facility’ i.e. health institutions were captured.

Table 3.40: Cases of wrong date captured on RT Application

Sr. No.	No. of cases of wrong date captured of ‘Ambulance reached patient’	No. of cases of wrong date captured of “Ambulance reached health institute”	Type of wrong date captured
1	37,557	75,772	Null, 30-12-1899, 01-01-1900, year 2047, 2048, 2672

Source: Audit analysis of data from RT Application.

Thus, it is clear from the above discrepancies that validation controls for these fields were absent.

The Director, NHM stated (January 2023) that all the call entries which are not closed, default NULL value is stored for the “Ambulance reached patient” and “Ambulance reached facility”. For this, communication has been issued to the districts to close all the calls which are not closed yet.

(ii) **Missing Input Controls**

In respect of time stamps captured in the RT application, the sequence of events is as per diagram shown below:



On analysis of data, it was observed that the data was inconsistent in the cases given in **Table 3.41**.

Table 3.41: Missing Input Controls

Inconsistency	Number of trips
Ambulance reached patient (time) < Call received (time)	898
Ambulance reached health institute (time) < Call received time	936
Ambulance reached health institute (time) < Ambulance reached patient (time)	457
Call Received time = Ambulance Reached Patient (time)	2,89,295*
Call Received time = Ambulance Reached health institute (time)	88,798
Ambulance reached patient (time) = Ambulance Reached health institute	96,605

Source: Audit analysis of data from RT Application.

***Out of 2,89,295 trips 67,977 trips are neither “Referral” nor “Back to home” type (where Ambulance takes the patient from Health facility) where likelihood of ambulance and patient being at the same place is high. Distance covered by ambulance in these trips ranges from 1 to 1,000 Kms.**

It shows that input controls for these three date fields viz. call received, ambulance reached patient and ambulance reached health institute are missing in the system and it does not restrict the user from entering inconsistent data.

NHM replied (January 2023) that all the validations have been re-checked and additional checks have been imposed on the above validations and the same discrepancies would not be repeated for future call entries.

(iii) **Response time**

Response time is the duration between call received time and the time when the ambulance reached the patient. As per Referral Transport (RT) Scheme (initiated in 2009 under National Health Mission) guidelines, response time should be less than 15 minutes. Response time as calculated by the available data provided by RT application is as depicted in **Table 3.42**.

Table 3.42: Response time

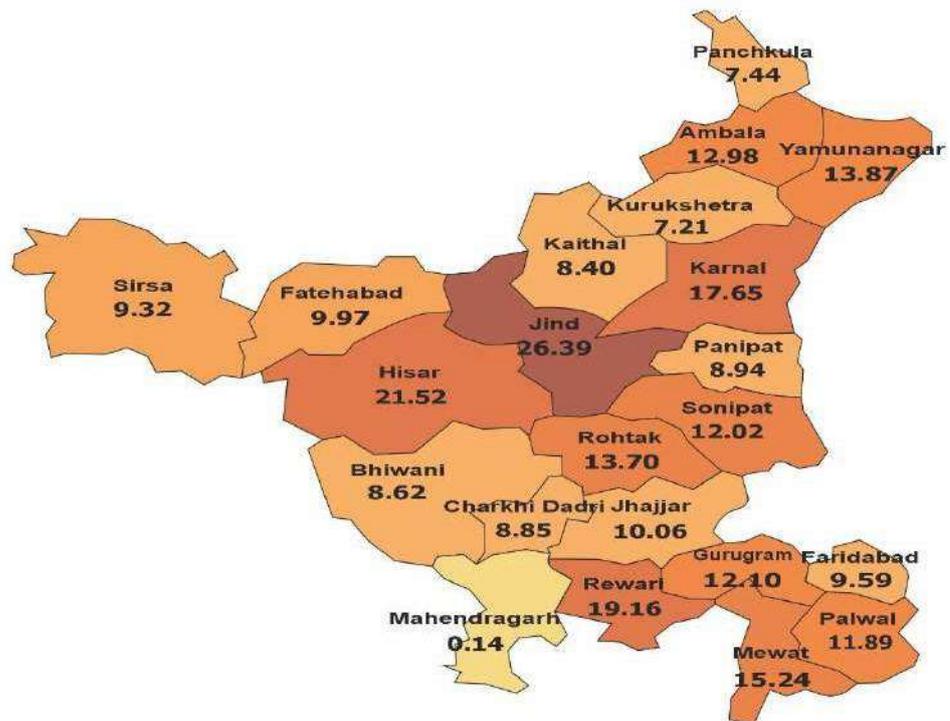
Sr. No.	Response time Range (in Minutes)	No. of cases	Percentage of cases
1	0-15	16,27,114	70.79
2	15-30	4,80,128	20.89

3	30-60	1,48,365	6.46
4	60-120	31,990	1.39
5	120-240	3,336	0.15
6	240-360	220	0.01
7	More than 360	6,321	0.28
8	Less than 0 (in negative)	898	0.04
Total		22,98,372	

Source: Audit analysis of data from RT Application.

As shown above, in 6,70,360 (29.17 *per cent*) cases the response time was more than 15 minutes whereas in 41,867 cases ambulance reached the patients after one hour of receiving their calls. The average response time across districts is given in **Chart 3.6**.

Chart 3.6: Average Response time across districts



In Mahendragarh district, ambulances made 75,368 trips with average response time of 0.14 minute (8.4 seconds). In 74,294 cases of Mahendragarh district, response time was 0 as call received time and ambulance reached patient time have been entered as same. Thus, the data was not reliable and as a result the Mission could not monitor response time effectively.

The Director, NHM replied (January 2023) that the response time may vary from district to district. The State average response time is 12.76 minutes. The reply is not tenable as the response time was more than 12.76 minutes in more than 30 *per cent* cases. Further, there were also 898 cases where response time was less than zero. Thus, the data captured was unreliable.

(iv) Huge variation in Cost of fuel per Km. of Ambulances

The RT application captures kilometres driven by each ambulance and cost of fuel consumed. It was found that the cost of fuel per Km (₹ /Km) varied significantly as shown in **Table 3.43**.

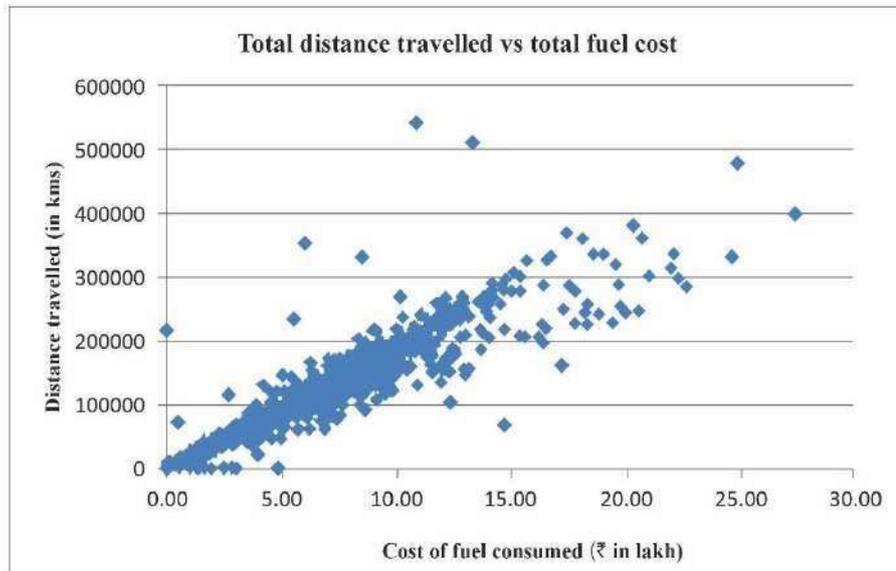
Table 3.43: Variation in cost of fuel per KM

Fuel Cost per Km (₹/km)	Number of ambulances					
	2016-17	2017-18	2018-19	2019-20	2020-21	Total
< 7	409	355	396	444	351	1,955
7-15	25	37	92	72	124	350
15-25	1	1	2	4	2	10
Above 25	6	10	18	7	5	46

Source: Audit analysis of data from RT Application.

The total distance travelled and the corresponding expenditure on fuel in respect of 817 ambulances for the period 2016-17 to 2020-21 has been plotted in **Chart 3.7**.

Chart 3.7: Total distance travelled vs total fuel cost



It is evident from the above chart that the cost of fuel consumed (in ₹) and distance covered by an ambulance shows wide variation.

- In case of 10 ambulances (points touching or near X-axis) distance covered was from 42 km to 209 km for which these ambulances consumed fuel costing ₹ 1,04,907 to ₹ 4,85,371 with cost of fuel more than ₹ 750 per km.
- 15 ambulances (points on Y-axis) consumed no fuel. However, they were shown to have covered a distance from 4 km to 2,18,983 km.
- Further, it was also observed that for 66 ambulances, the cost of fuel per Km increased abruptly from the cost of fuel per km in previous years.

The Director, NHM replied (January 2023) that the application captures the initial meter reading and final meter reading of each call. If in any case, the final meter reading is not updated, then the average cost of fuel may increase. The reply is not tenable as to monitor the mileage, proper entries are to be made in the RT application.

(iii) Non-maintenance of record

Helpline (108) i.e. toll-free number does not have the feature of recording the 'call in wait' when the line is busy, and it does not capture the telephone number from which the call was made while the line was busy so that the person could be contacted.

Further, patients to whom ambulances could not be provided, due to any other reason, were not recorded either on the portal or manually. Details of only those cases, where ambulance was provided, were recorded on the RT application. In absence of this feature/data, patients to whom service of ambulances were not provided, could not be ascertained.

NHM replied (January 2023) that the RT application captures the name-wise patient details to whom ambulance service was provided. All validations have been re-checked and the application captures call details of each, and every service provided to the patients during transportation through ambulances. The fact remains the same that the details of patients to whom service of ambulance were not provided have not been maintained by the Mission.

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

- (i) It is submitted that Validation has been enforced in the date and time fields of the application. And now, with effect from 2022-23 onwards, the data fields, the time at which ambulance reached the patient (Response Time) and the time at which ambulance reached health facility (Drop Time) does not store NULL or blank.
- (ii) In reference to this, following input controls i.e. Call received (Time), Driver Informed (Time), Health Facility informed (Time), Vehicle reached the patient

(Time) and the patient dropped at health facility (Time) are already in place. The validations on aforesaid input controls have already been imposed with effect from 2022-2023. And now, all the above mentioned fields have been made mandatory.

- (iii) In this regards, it is submitted that currently 108 has been integrated with 112 ERSS service, which is fully digitalized and operates 24/7 under the State Police Department. And, the response time is being monitored through 112 ERSS service.
- (iv) The issue arises due to lack of data updates on the portal. Previously, entering the final odometer readings for each trip was not mandatory, and there was no validation in place to ensure accurate entry of these readings.

However, this issue has now been rectified. It is now mandatory to submit both the initial and final odometer readings in the RT application, ensuring such discrepancies do not occur in the future

Further, fuel costs are not captured in the RT Online application, for this IOCL portal is there

- (v) With reference to this, it is submitted that previously, decentralized control rooms were functional. However, the 108 emergency service has now been integrated with 112 Emergency Resource Support System (ERSS), which is fully digitalized and operates 24/7 under the State Police Department. The system is equipped with multiple Primary Rate Interface (PRI) lines (16 PRI lines), making it highly unlikely for any call to be missed.

Observations and Recommendations of the Committee as under: -

The Committee was not satisfied with the reply and recommends that an updated reply of this para be submitted by the department within three months, positively. Therefore, the Committee decided this para is kept pending.

[55] 3.9 Internal Audit:

With a view to improve the overall quality of work and reduce errors/ irregularities, there should be an internal audit system in all Government Departments.

Scrutiny of records/ information provided by the departments revealed that there was no internal audit system in place in five⁷⁷ out of eight Directorates/ Society/ Corporation of the Health and Family Welfare Department and DMER. The internal audit system existed in NHM but internal audit of office of Mission Director, NHM Panchkula was not conducted.

The Food and Drug Department stated (February 2022) that the internal audit could not be conducted due to shortage of staff. The Department of AYUSH (June 2022) stated that the case of hiring of Sr. Audit Officer from the Institute of Public Auditors of Northwest

Chapter, Chandigarh is under process. The DGHS, Panchkula stated (January 2023) that due to the non-sanctioning of particular staff for this purpose, internal audit was not conducted.

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

It is stated that Internal audit of NHM HQ. office is conducted by the authorized auditors. The Chartered Accountant is appointed every year for the audit of finances, receipts and expenditure both along with its account records. Similarly, the auditors from Ministry of Health and Family Welfare, GoI also conduct Internal Audit of NHM HQ. records. The audit reports are furnished to NHM for compliance of observations which are also monitored from time to time. This helps the department to remove shortcomings wherever exist in records and also updating the same. The GoI MoH and Family Welfare sanctions funds to NHM on the basis of compliance of observations in reports. Likewise compliance of observations raised in its reports by the Chartered Accountants are duly complied with and reviewed from time to time. In addition the audit is regularly conducted by the audit office of Haryana in compliance with Constitutional requirement. It can thus be seen that accounts of NHM HQ. are never left un-audited at any stage. Further the ministry has also not objected to the demand of funds on this account by this office all payments of the firms are made after pre-audit of its bills by the staff especially engaged for the purpose at NHM HQ.

Observations and Recommendations of the Committee as under: -

Upon the observation of the Committee in respect of internal audit, the departmental representative explained that the internal audit on a monthly basis is being executed.

Therefore, the Committee recommends to submit the internal audit report to the Committee and to the office of Principal Accountant General within three months, positively. The Committee decided that till the process of this para is not completed, the same be kept pending.

[56] 4.11 Procurement and Supply of medical equipment:

4.11.1 Non-monitoring of procurement of medical equipment

National Health Mission (NHM) transfers funds and issues indents to HMSCL for purchase of equipment, medicines etc. HMSCL completes the tendering process and procures the indented medical equipment, medicines etc. NHM must closely monitor the supply made, timely installation of medical equipment and availability of skilled manpower to operate this machines/equipment. If there was any delay in procurement, NHM must resolve the issues so that timely supply can be made.

NHM transferred ₹ 18.29 crore during the period September 2018 to March 2021 to HMSCL for procurement of medicines/ medical equipment for the Maternity Wing of NHM. However, NHM did not have the details of the scheduled date of delivery, quantity received, date of receipt, amount utilised, amount balance, etc. against the indent.

NHM stated (November 2021) that for better monitoring of medicine and medical equipment indents, coordination meeting was organised on the first and third Monday of each month in HMSCL. Moreover, User ID and passwords have also been generated for Online Drug Inventory and Supply Chain Management System (ODISCMS) of HMSCL to know the status of each drug indented by NHM. The fact remains that despite all facilities, Maternity Wing of NHM failed to provide information related to scheduled date of delivery, quantity received, date of receipt, amount utilised, balance amount, etc. for the aforesaid procurement which showed that the monitoring mechanism needed improvement.

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

It is submitted that as per the records available with MH NHM from 2016-17 to 2024-25, indent for 14 items worth 19.64 Cr was given by MH NHM to HMSCL after taking approval from competent authorities. The status of the drugs/ items with the date of payment, quantity ordered, funds released, UC received, balance left, date of delivery (date of purchase order by HMSCL) quantity received and date of receipt of the items are mentioned in the table annexed at **Flag – 'A'**.

For certain items which were not procured a combined meeting was held under the Chairmanship of the then MD, NHM and MD, HMSCL on 19.12.2022. In the meeting, directions were given that for pending items revised indent may be given to HMSCL by Maternal Health Division, NHM. In compliance to the directions given, revised indent was issued to HMSCL vide letter No. NHM/MH/22-23/Drugs/320/5427 dated 09.02.2023.

As per the details annexed, it is submitted that out of the indent given for 14 items, all the items were procured by HMSCL except 2 items, RAPID HIV and DUAL Testing kits for pregnant women (Sr. No. 13) & RAPID Syphilis testing kits for pregnant women (Sr. No. 14).

Also, it is mentioned here that against the indent of Rapid HIV and Dual testing Kit & Rapid Syphilis testing Kits, HMSCL has procured 4.43 Lacs dual Kits (for HIV and Syphilis) which were indented vide Indent No. NHM/MH/22-23/320/procurement/4761 dated 07.09.2022. The procured kits function the same as HIV and Syphilis testing Kits.

✓ On dated 19.12.2022 a combined meeting was held by the then MD, NHM and the then MD, HMSCL. In the meeting it was directed that since the indents given were 2 years old, revised indent for the items which have not been procured be given to HMSCL by NHM, Haryana.

Also, it is submitted that regular monitoring of drugs is being done by Maternal Health Division, NHM, Haryana utilizing the DPMU Drug Portal For ensuring efficient procurement, distribution and utilization of the drugs under various programmers, a Nodal Officer for procurement of Drugs/ equipment's under NHM, Haryana has been assigned at State Head Quarter, NHM, Haryana vide Office Order dated 11.08.2025.

Observations and Recommendations of the Committee as under: -

While discussing the para, the departmental representative explained that out of rupees 19.64 crore, the utilisation certificates of an amount of ₹7.27 crore are pending, which will be provided to the committee within two weeks.

The committee recommends that as and when the pending utilization certificates will be submitted, this para will be considered for settlement.

[57] 5.6.1 Non-achievement of targets for infrastructure strengthening of HWCs:

In accordance with Gol's decision in the year 2017-18, the National Health Mission, Haryana decided (September 2018) that all existing SCs, PHCs and some UPHCs would be upgraded into HWCs in a phased manner by 2024. As per information furnished by the Department, the targets fixed and achievements under upgradation of HWCs during 2016-21 are given below:

Chart 5.3: Target/achievement for upgradation of HWCs in Haryana

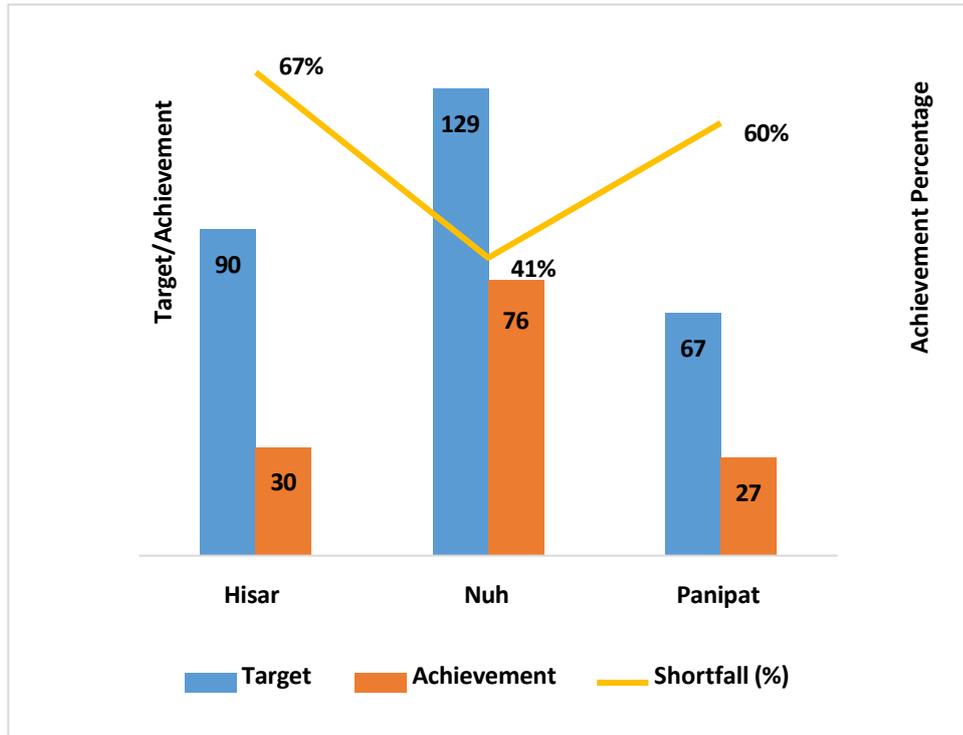


Source: Information supplied by National Health Mission, Haryana.

Gol had approved a budget of ₹ 291.27 crore for upgradation of 1,644 SCs into HWCs during the period 2016-21 in the State. However, NHM Haryana had utilised only ₹ 35.84 crore and could complete infrastructure strengthening of only 1,114 HWCs upto November 2021. Thus, the pace of utilisation of budget and upgradation of SCs and PHCs/UPHCs to HWCs was slow.

The status of upgradation of HWCs in the test-checked three districts is given in **Chart 5.4.**

Chart 5.4: Status of upgradation of HWCs in test-checked districts



Source: Information supplied by selected District Health Societies.

It was observed that in the test-checked districts, out of 286 targeted HWCs, only 133 HWCs could be upgraded with a shortfall of 53 *per cent*. The minimum shortfall was seen in district Nuh, while maximum shortfall was seen in district Hisar. The lack of availability of services in the test-checked upgraded HWCs has been detailed in Chapter 3.

NHM replied (January 2023) that the budget for infrastructure strengthening of HWCs was advanced to PWD (B&R) during the period 2019-23. However, PWD (B&R) surrendered funds for 873 sites where no work was started, citing shortage of staff. They were presently in the process of hiring a new agency for the purpose.

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

The target for districts Hisar, Nuh and Panipat has been achieved. All standalone Sub Health Centers have been upgraded to Health & Wellness Centers/AAM. The status of total HWCs in the test checked three districts is given below: -

District Name	PHCs	SHCs	UHCs	UPHCs	Total
Hisar	29	160	6	4	199
Nuh	18	94	4	-	116
Panipat	14	69	5	7	95

Observations and Recommendations of the Committee as under: -

In regard to this para, the departmental representative explained that ₹62 crore were disbursed to the PW (B&R), department for the construction of sub-Centres and re-construction of small hospitals, but out of which only works of ₹35.84 Crore have been completed as the utilisation certificates have been received and being having the big projects with the PW (B&R) department, the small works could not be taken up. They also stated that now the rest of works have been handed over to the Development & Panchayat Department and construction works of 570 sub centres have been started.

During discussion, Shri Kanwar Singh, Member of the Committee also raised the issue of the two hospitals which were constructed in the district Mahendragarh and stated that the drawing of hospitals was changed three time due to that negligence of the PW (B&R) department, the budget for the construction of the hospitals at Mahendragarh and Satnali have been increased from ₹17 Crore to ₹65 crore and ₹10 crore to ₹32 crore, respectively.

The Committee was surprised to hear that and strictly recommends to look into the matter and satisfy the hon'ble member first by explaining how this had happened, and how the huge budgets of both the hospitals were increased.

The Committee also recommends to submit the data of centres by explaining the number of centres whose construction work is going on, number of centres where construction work is closed and how much amount is pending with the PW D (B&R) Department. However, the Committee decided to keep this para pending.

The Committee further recommends to submit the compliance report in these regards to the Committee within three months, positively.

[58] 6.5 Budget allocation and expenditure on important components under National Health Mission:

National Health Mission (NHM), Haryana received funds in 60:40 ratio from Gol and Government of Haryana. There was wide variation in the budget provision and actual expenditure during the period from 2016-17 to 2022-23. Important components under NHM with very high variations are shown in **Table 6.2**. The year-wise details of budget allocated, expenditure incurred and funds remaining unutilised is given in **Appendix 6.1**.

Table 6e.2: Budget allocation and Expenditure on important components under NHM

Name of Scheme	Total budget for 2016-17 to 2022-23 (₹ in lakh)	Total expenditure for 2016-17 to 2022-23 (₹ in lakh)	Percentage of total expenditure to budget	Percent utilisation							Sparkline for seven years from 2016-17 to 2022-23
				2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	
National Vector Borne Disease Control Programme (NVBCP)	2,466	1,482	60	60	59	68	37	57	61	78	
Information, Education & Communication (IEC)/ Behavior Change Communication (BCC)	9,478	5,127	54	47	50	48	44	39	59	71	
Iodine Deficiency Disorder (IDD)	287	43	15	33	0	0	0	0	20	50	
Procurement of equipment/drugs funds	28,862	11,139	39	12	29	33	67	24	48	41	
New Constructions/ Renovation and Setting up funds	30,084	1,738	6	24	10	85	47	2	1	10	
Hospitals Strengthening funds	30,371	6,075	20	1,156	118	36	2	8	25	33	
Innovation activity	5,278	1,099	21	134	4	8	25	73	13	35	

Source: Information furnished by NHM, Haryana

As can be seen from the above table, the utilisation percentage varied across the years. There were persistent savings or excess or both in these schemes. For instance,

In case of National Vector Borne Disease Control Programme, out of the budget provision of ₹ 2,466 lakh, only ₹ 1,482 lakh (60 *per cent*) was utilised. The Management in its reply (January 2024) stated that the reasons for under-utilisation of funds were the declining trend of incidence of malaria and non-purchase of equipment/microscope and Bivalent rapid diagnostic test kits for malaria from Haryana Medical Services Corporation Limited. Further, some activities such as training and procurement of logistics etc. were also hampered due to COVID-19 pandemic.

- i. Budget provision under Information Education & Communication (IEC)/Behaviour Change Communication (BCC) was enhanced every year (except 2020-21) but NHM incurred expenditure ranging between 39 and 71 *per cent* during 2016-17 to 2022-23.

The MD, NHM Haryana replied (January 2023/February 2024) that less expenditure for the years 2016-17 to 2022-23 was due to non- finalisation of pending payments of printing firms and that efforts were being made for maximum utilisation of budget by the concerned wings/divisions.

- ii. In Iodine Deficiency Disorder (IDD) component, NHM had utilised 33 *per cent* funds in the year 2016-17 and did not incur any expenditure during the period 2017-18 to 2020-21. However, it expended 20 and 50 *per cent* of the funds in the years 2021-22 and 2022-23 respectively.

The MD, NHM Haryana replied (January 2023/February 2024) that the National Iodine Deficiency Disorders Control Programme (NIDDCP) was initially monitored by DGHS Haryana from 2016-17 to 2020-21 and due to delay in procurement procedure, the expenditure could not be booked. The programme was shifted to NHM in November 2020. In 2021-22, the indent for the procurement of salt testing kits was raised to HMSCL but due to single bid participation by the vendor, the same could not be procured timely.

- iii. For procurement of equipment/drugs, funds were utilised ranging from 12 to 67 per cent. The MD, NHM intimated (February 2024) that the delay was on the part of HMSCL. Out of funds of ₹ 157.95 crore transferred to HMSCL by NHM, only ₹ 39.89 crore have been utilised so far.
- iv. Budget provisions for new construction/renovation and setting up of CHCs, PHCs and Sub Centre was increased from ₹ 1.91 crore in the year 2016-17 to ₹ 122.75 crore in the year 2022-23 but percentage of utilisation ranged between 1 to 47 per cent during the period from 2016-17 to 2022-23 except 85 per cent during the year 2018-19.
- v. The MD, NHM Haryana replied (January 2023) that various communications have been made to PWD (B&R) to expedite the work.
- vi. Budget provision for hospital strengthening was increased from ₹ 0.47 crore to ₹ 78.30 crore during 2016-17 to 2022-23. The percentage of expenditure incurred during the years 2016-17 and 2017-18 was 1,156 and 118 *per cent* respectively. Further, for the years 2018-19 to 2022-23, it ranged between 2 to 36 *per cent*.

The MD, NHM Haryana replied (January 2023) that the budget has been approved for hospital strengthening activities i.e construction of additional building, major upgradation of CHCs, PHCs, HWCs. The funds were released to PWD (B&R) for the above purposes and the works are in progress. The balance amounts will be booked on receipt of utilisation certificates in respect of the advances given to PWD (B&R).

- vii. There was wide variation in utilisation of funds of innovation activities during 2016-17 to 2022-23. The utilisation of funds ranged between 4 to 134 *per cent* during the same period.

The MD, NHM Haryana replied (November 2022) that this being a new activity, it takes time for approval from higher authorities before its launch. Further, the activity has to be carried out involving NGO partners and Ministry of Health & Family Welfare, Gol.

As evident from the above, expenditure on important activities of NHM was very less despite availability of budget.

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

<p>There is a huge gap between Record of Proceedings (RoP-activity –wise approved budget by MoH&FW, GoI and Resource Envelope (actual budget allocation against RoP by MoH&FW, GoI). MoH&FW, GoI allot less budget than ROP. And it is mentioned in RoP's clause no.18 that Approvals over and above the Resource Envelope is accorded with the condition that there would be no increase in Resource Envelope and the State will have to prioritize and undertake the approved activities under existing RE.</p> <p>Apart from above, it is also stated that Budget allocation to important components under NHM is done as per request received from concerned program division of this office.</p> <p>Gap between Record of Proceeding (RoP) and Resource Envelope from 2016-17 21 NHM including NUHM, IM, Cash and Kind Grant)</p>				
			<i>Rs. in Crore</i>	
FY	RoP	RE	Diff.	%age
2016-17	452.74	404.10	48.64	89.26
2017-18	617.50	496.73	120.77	80.44
2018-19	903.33	632.68	270.65	70.04
2019-20	999.04	856.33	142.71	85.72
2020-21	1117.84	824.32	293.52	73.74

NHM has always utilized the 100 percent funds received from GOI.

In view of above para may please be dropped.

(i) NVBDCP

1.	2016-17	183.58	110.63	60	During the F.Y 2016-17, Funds to the tune of Rs. 10.68 Lac were approved for establishment of Entomological Zone and the budget approval was the salary of Zonal Entomologist and insect collector could not be filled due to some administrative reason and the fund remain unspent. Beside this an amount of Rs. 16 lakh which were approved for purchase of Elisa Reader and washer could not be used because the matter was pending with Haryana Medical Service Corporation for procurement. Thus, a sum of Rs. 26.68 Lakh was left unspent with the office.
2.	2017-18	182.28	107.64	59	During the F.Y 2017-18 Funds to the tune of Rs. 16.95 Lac were approved for ASHA involvement for Surveillance activities and Radical Treatment but the Malaria incidence was towards decreasing trend so the funds were left unspent. Beside this an amount of Rs. 16.00 Lakh which were approved for purchase of Elisa Reader and washer could not be used because the matter was pending with Haryana Medical Service Corporation for procurement. Thus, a sum of Rs. 25.00 Lakh was left unspent with the office.
3	2018-19	158.60	107.50	68	During the F.Y 2018-19, Funds to the tune of Rs. 19.12 Lakh were approved for ASHA involvement for Surveillance activities and Radical Treatment but the Malaria incidence was towards decreasing trend so the funds were left unspent. Beside this an amount of Rs. 40.00 Lakh which were approved for purchase of Rapid Diagnostic Test Kits for Malaria could not be used because

					the matter was pending with Haryana Medical Service Corporation for procurement. Thus, a big amount Rs. 59.12 Lakh were unspent this office.
4	2019-20	496.70	183.00	37	During the year 2019-20 the funds to the tune of Rs. 267.00 Lakh were approved for purchase of Long-Lasting Insecticide Nets. The Govt. of India later on supplied the material in kind and asked to book the expenditure. If funds amounting to Rs 267.00 Lakh are booked then the expenditure goes to higher side. So, this amount may be booked. Further it is also stated that during the last month of this Financial Year some activities like training and procurement of logistics etc were also hampered due to COVID-19 Pandemic as a result of that the funds were left unspent.
5	2020-21	344.72	196.66	57	During the year 2020-21 the funds to the tune of Rs. 10.56 Lakh were approved for ASHA involvement for Surveillance activities and Radical Treatment but the Malaria incidence was towards decreasing trend so the funds were left unspent. Beside this an amount of Rs. 20.00 Lakh which were approved for purchase of Elisa Reader and washer could not be used because the matter was pending with Haryana Medical Service Corporation for procurement. Beside this, some activities like training and Establishment of 2 additional Entomological zones could not be carried out due to upsurge of COVID -19. Thus, a sum of Rs. 40.00 Lakh was left unspent with the office.
6	2021-22	471.00	285.00	61	(i) During the year 2021-22 the funds to the tune of Rs. 25 Lakh were approved for purchase of Microscope & Bi-valent RDT Kits for malaria respectively which could not be utilized due to non-availability of Rate Contract of Microscope with HMSCL. (ii) The fund to be tune of Rs. 14.40 Lakh approved for recruiting of Consultant of State Head Quarter could not be used as the recruitment could not be done due to some administrative reason. (iii) The cost of the IgM Test Kit for Dengue & Chikungunia amounting to Rs. 22.30 Lakh received to state in kind has been not considered as expenditure which should have been considered. If the above said expenditure had been occurred then the percentage of expenditure would have been 80%. The said reasons are for the less occurrence of expenditure in the F.Y 2021-22.
7	2022-23	629.00	491.00	78	(i) During the year 2022-23 the funds to the tune of Rs. 29 Lakh & Rs. 13.00 Lakh were approved for purchase of Microscope & Bi-valent RDT Kits for malaria respectively which could not be utilized due to non- availability of Rate Contract of Microscope with HMSCL. (ii) The fund to be tune of Rs. 17.00 Lakh approved for sub national disease-free certification which could not be utilized due to non- availability of clear-cut guidelines from the government. (iii) The cost of the IgM Test Kit for Dengue & Chikungunia amounting to Rs. 18.95 Lakh received to state in kind has been not considered as expenditure which should have been considered. If the above said expenditure had been occurred then the percentage of expenditure would have been 91%. The said reasons are for the less occurrence of expenditure in the F.Y 2022-23.

BCC

- (ii) It is stated that less expenditure as pointed out by audit was due to non-finalization of pending payments of printing firms. .As same has been done and expenditure now arranged to 48.49% (Rs.1068.92) against budget provision of Rs.2204.29 lakh during 2024-25. Further that there was Model Code of Conduct for Parliament Elections from March to June 2024, Vidhan Sabha Election from August to October 2024 and Municipal Council Election in February and March 2025.Few months were therefore left for carrying out the awareness campaign resulting into less expenditure during 2024-25.

(iii) IDD

The following are the budget and expenditure incurred during 2016-17 to 2024-25 under Iodine Deficiency Disorder (IDD) component: -

F.Y	Budget (Rs in lakhs)	Expenditure (Rs. in lakhs)
2016-2017 to 2022-23	287	43
2023-24	25.59	11.59
2024-25	51.73	15.84

The programme for NIDDCP was initially monitored by DGHS Haryana from 2016-17 to 2020-21 and due to delay in procurement procedure, the expenditure could not be booked. The procurement agency HMSCL had published the tender for diagnostic consumables but due to single bid participation, the tender didn't mature. The Asha incentives were dependent on the testing of Diagnostic consumable. The reason behind for the non-incurred the expenditure long delay in maturation of tender by HMSCL.

The NIDDCP programme has been shifted to NHM was November 2020, Govt. of India had approved the budget of Salt Testing Kit in FY 2021-22 for the procurement which was under process by giving advertisement to HMSCL for Rs. 11.05 lakh and incentive would be given to ASHA worker for conducting Salt Testing at community level in 10 endemic districts i.e Ambala, Faridabad Gurugram, Hissar, Jind, Karnal, Panipat. Panchkula. Rohtak. and Sonipat (an Identified by Gol) of the Haryana State.

The expenditure for year 2021-22 a) Diagnostics (Consumables) – Rs 6.97 lacs. b) ASHA incentives – Rs. 0.66 lacs. For 2022-23 the budget had been transferred to 10 endemic district and process for incurring the budget has expedited In view of above para may please be dropped.

(iv) HMSCL

For Procurement of drugs & equipment under NHM budget (till March 2025) out of funds of Rs. 155.75 crore transferred to HMSCL Rs. 46.91crore has been utilized so far.

In regard to the delay of the said procurement on part of HMSCL, communication be made with the concerned programme division.

- (v) Against release of budget of Rs. 375.07 lakh to PWD B& R Haryana for setting up of CHCs, PHCs and Sub Centres the utilization certificates for Rs. 141.65 lakh have been received till date. The utilization certificates for balance funds of Rs. 233.42 lakh transferred to PWD B&R are awaited and its receipt is being perused vigorously.

It is submitted that budget has been approved during 2016-17 to 2020-21 for Hospital Strengthening activities i.e. construction of additional buildings, major upgradation of CHCs, PHCs, DHs to HWCs. Funds have also been provided for upgradation/renovation of Obstetrics ICUs/HDUCs and payment of rent of sub-centers along with contingencies payments.

The status of utilization of funds during 2016-17 to 2020-21 is as under: -

Year	Budget in Lac	Exp. In lac
2016-17	46.71	540.02
2017-18	54.76	64.72

It would reveal from above that the budget allotted during the above years had been utilized.

2018-19

The allotment of Rs.6097.73 lakh for FY 2018-19 was as under:

1. MCH wing Rs 2100.lakh
2. Upgradation of HWCs Rs. 3836.88 lakh
3. Renovation of ICUs Rs. 100.00 lakh
4. Sub Centre rent & Contingencies Rs 60.85 lakh
 - a. **Rs.2100 lakh** allotted for construction of 100 bedded MCH wings in District Panipat, Nalhar & Panchkula. As the process of construction will take due time. Therefore, all the approved amount was committed to FY 2019-20.
 - b. **Rs. 3836.88 lakh** was allotted for upgradation of 408 health facilities i.e CHCs, PHCs and DHs into HWCs, against which an advance amount of **Rs. 3100.00 lakh** was released to HLL Lifecare ltd. Against the released amount, UC of **Rs. 2119.11 lakh** was received and expenditure was booked accordingly. Against the balance approved amount, **Rs. 178.00 lakh** was released in FY 2019-20 & **Rs. 402.00 lakh** in FY 2021-22. An expenditure of Rs 992.00 lakh was also adjusted in FY 2021-22. So, total expenditure of **Rs. 3111.11 lakh** was adjusted as on 31st March 22.
 - c. **Rs 100.00 lakh** was approved for Renovation of ICUs in Distt.Rohtak,Karnal,Sonipat,Nalhar,Hisar,Faridabad and same was released to districts as advance. UC of Rs. 74.40 Lakh were received

and booked in FY 2020-21. The balance amount will be booked on receipt of UCs from PWD B&R.

- d. Funds of **Rs 60.85 lakh** was allotted for payment of sub-centers rent and contingencies. Against the allotted funds an expenditure of **Rs. 48.47 lakh** was incurred.

2019-20:

There was budget provision of **Rs. 7506.40 lakh** for various activities of NHM. The status of its utilization is as under:-

1. MCH wings: 1800.00 lakh
2. Infrastructure Strengthening Rs 5445.00 lakh
3. Infrastructure upgradation of Laqshya Rs. 198.90 lakh
4. Sub Centre rent & Contingencies Rs 62.56 lakh
 - a. **Rs. 3900 lakh** (committed Rs. 2100 lakh, FY 2018-19 + new approved amount Rs. 1800 lakh, FY 2019-20) for MCH wings was released as advance in full i.e Rs 3900.00 lakh to Ex. Engineer PWD B & R , Pkl, Panipat, Nuh for the renovation work of wings. The utilization certificate of **Rs. 464.00 lakh** were received and booked in FY 2021-22 in respect of above and earlier allotted funds from the department vide letter no. 10241/WI dated 21.01.2022, balance UCs are awaited.
 - b. The budget of **Rs. 5445 lakh** allotted during 2019-20 for the upgradation of 335 Health Facilities to HWCs. This year the project were submitted to PWD B&R. But, as the estimates of work are to be assessed by the selected agency for operationalization of HWC, which will take due time. So, due to delay in submission of estimate, an approved amount of **Rs 5445.00 lakh** was committed to FY 2020-21. Against which **Rs. 4055.22 lakh** was released to PWD B&R in FY 2020-21. Out of the released amount an **expenditure of Rs 531.00 lakh & 1801.94 lakh** has been incurred in FY 2020-21 & 2021-22 respectively. As the work is in progress, UC of balance amount are therefore awaited and will be booked in subsequent year.
 - c. Out of **approved budget of Rs. 198.90 lakh and Rs. 62.56 lakh** for other misc. activities. An expenditure of **Rs. 73.36 lakh and 45.89 lakh** has been incurred respectively towards sub-center rent and contingency payments. Utilization certificates are being pursued.

2020-21

Tere was budget provision of **Rs. 7830.00 lakh** for various activities of NHM. The status of its utilization is as under:-

1. MCH wings: 3600.00 lakh
2. Infrastructure Strengthening Rs 4200.00 lakh

3. Renovation of ICUs/HDUs Rs. Rs 30.00 lakh
- Out of **Rs. 3600 lakh** approved for MCH wings in District Panckula, Mewat, Panipat, Faridabad, Sonipat & Palwal of state of Haryana, against which an advance amount of Rs 500.00 lakh was released to PWD B&R and remaining approved Rs 3100 lakh was added in next proposal of Pip 2022-23.
 - Rs. 4200 lakh** are approved for infrastructure strengthening of newly proposed 600 SHC –HWCs @ 7 lakh per HWCs. But, as the estimates of work are to be assessed by the selected agency for operationalization of HWC. So, due to delay in submission of estimate, all approved amount of **Rs 4200.00 lakh** was committed to FY 2021-22. Against which an advance amount of **Rs. 2172.95 lakh** was released to PWD B&R for up-gradation of health facilities in FY 2021-22. As the work is in progress, UC are therefore awaited and will be booked in subsequent year.
 - Out of **Rs 30 Lakh** allotted for Upgradation/Renovation of Obstetric ICUs/HDUs. As the work is in progress, therefore UCs are awaited.
 - Detail of budget approved and advance given along with expenditure is as under:

Detail of Budget released in FY 2018-19 to 2020-21 & expenditure booked as on date							
FMR Head	Particulars	Amount approved (in lakh)	Advance Budget released (in lakh)	UC adjusted/Expenditure In Lakh	Pending UC to be adjusted (in lakh)	Remaining budget (in lakh) and added in next PiP 2022-23	%age
B4	MCH Wing	7500.00	4400.00	1201.78	3198.22	3100.00	58.67
	Infrastructure Strengthening HWC	13481.88	9908.44	6039.22	3869.22	3573.44	73.49
	Renovation of ICUs/HDUs	130.00	130.00	74.40	55.60	0.00	100.00
	Sub Centre Rent & Contingencies	123.41	123.41	94.36	29.05	0.00	100.00
	upgradation of conventional labour rooms under Laqshya	198.90	198.90	118.19	80.71	0.00	100.00
Total		21434.19	14760.75	6206.39	8554.36	6673.44	
Remaining budget of Rs 3100.00 lakh for MCH wings has already been added in next proposed budget of FY 2022-23.							

In view of above, action were already taken by NHM for utilization of amount, advances were given to PWD B&R, the utilization certificate of which are awaited and will be booked subsequently, hence para may be dropped

(vii) Innovation Activities

It is stated that newer activities take time for approval from higher authorities before/for its launch and funds have to be released proportionately thereafter. Further the activity has to be carried out involving NGO partners and MoH & FW GOI. The duplicacy of same has to be avoided as a result of which there was/is complete utilization of funds. The execution of activities and utilization of funds by different divisions of NHM are as under: -

CH

FMR Code	Year	Budget approved in Lakh	Exp.	Remarks
B-14	2016-17	10.17	0	E-IMNCI-10-17 LAKH
B-14	2017-18	88.96	7.90	Printing of surveillance maternal & Infant deaths 2.17 lakh Establishment of Advance pediatric centre-35 lakh care around Birth-51.79lakh
B-14	2018-19	82.73	0	Early Childhood development -82.73lakh

Also, it is informed that proposal for Early Childhood development was approved in 2018-19 as innovation. The activity had to be carried out involving the NGO partners. But GOI also launched the same. Hence, duplication of same activity was avoided.

MH

FMR	Year	Budget app in RoP	Exp incurred	% age exp	Remarks
B-14	2016-17	Nil	Nil	Nil	
B 14.5	2017-18	33.5 Budget for Obs ICU/HDU	0	0	Budget was approved for Obs ICU/HDU a CH Faridabad and Narnaul. Later as per discussion with authorities at district Narnaul, the Obs ICU/HDU at Narnaul was dropped but Obs. ICU/HDU at Faridabad was completed in later Fys. As on today Obs. ICU/HDU at CH Faridabad is functional
B- 14.7	2017-18	Surveillance of Maternal & infant deaths-2.17	6.5	0	
B-14.12	2017-18	MDR independent third party audits -35	0		
18.4	2018-19	Procurement of true Hb meters (automated Hb meter)-733	0		Budget was kept as committed expenditure and expenditure was done in next FY 2019-20. 100% expenditure was done under the Budget Head
18.1	2019-20	Audit of MDR by PGIMER Chandigarh & PGIMS Rohtak-14.01	0.03		
18.1	2019-20	CUG- Sims for health facilities-108.38	0.55		Not procured as per decision of Higher authorities and budget was surrendered
18.1	2020-21	Radiologists on contract basis-312lakh	11.42		Sanction was given to districts but only 1 radiologist was appointed at DCH Yamunanagar and at DCH Palwal (for brief period). Wrong booking by district Bhiwani.

Immunization

In this regard details of expenditure as received from district Mewat is as under: -

FMR Code	Year	Budget released	Expenditure
B-14	2018-19	8139362	1742000
B-14	2019-20	8139362	6397362
	Total		8139362
B-14	2020-21	18137800	7306356
B-14	2021-22	18137800	8131083
B-14	2022-23	23346000	16795237
B-14	2023-24	23346000	19817467
	Total		15437439

Note:- It is kind information that as mobilize mitras is new activity and therefore sometime approvals from higher authorities take more time so funds are issued proportionately. Also due to covid-19 pandemic working of mobilize mitras was limited in field for most of time in 2020-21 therefore. Total sanctioned funds were not spent.

NPCB

In this regard, it is submitted that no budget has been approved under NPCB&VI in FMR Code B-14 for the FY 2016-17 to 2019-20 and in the FY 2020-21 funds for Rs. 46.35 lacs approx Rs. 25.80/- lacs was utilized and the balance amounts of Rs. 20.55/- lacs only booked under committed unspent balance for the FY 2021-22 and the file under process at O/o NHM Haryana.

Approved in RoP However not transferred in 2024-25 due to shortage of fund but Rs. 80 lakhs transferred in 2025-26, remaining funds will be transferred in due course.

Observations and Recommendations of the Committee as under: -

While discussing about utilization of the funds received from the central government under the National Health Mission for the particular schemes, the departmental representative, tried to explain to the Committee, but the Committee was not satisfied and observed that when the budget of particular scheme has been utilised in another scheme, it should be clearly mentioned in the reply.

The Committee recommends to submit the clear facts in updated complete reply to the Committee within three months, positively, till that this para be kept pending.

[59] 6.8 Monitoring of funds across entities related to health:

State Health Society/National Health Mission gives advances to various corporations, departments and companies for various purposes. Audit observed that adjustment of advances of ₹ 42.90 crore was pending since 2018-19 till date (June 2022) as detailed in **Table 6.4**.

Table 6.4: Outstanding Advances as on June 2022

Sr. No.	Name of Company/Corporation/ Department etc.	Pending since	Outstanding advances (₹ in crore)
1	PWD (B&R) Executive Engineer, Nuh	2019-20	13.00
2	PWD (B&R) Executive Engineer, Panipat	2019-20	13.00
3	PWD (B&R) Executive Engineer, Panchkula	2019-20	8.40
4	PWD (B&R) Executive Engineer, Faridabad	2020-21	5.00
5	HLL Life Care Ltd.	2018-19	2.32
6	Social Justice and Empowerment Department	---	1.18
	Total		42.90

Source: Information furnished by NHM, Haryana.

The Mission Director, NHM replied (January 2023) that utilisation certificates of ₹ 1.18 crore had been adjusted and ₹ 41.72 crore remained unadjusted. In rest of the cases either the works were in progress or payments were held up due to some or the other reason.

Moreover, it was also observed that during the years 2020-21 and 2021-22, HMSCL received advances amounting to ₹ 614.75 crore for COVID-19. Against these funds, Emergency POs (COVID-19 POs) for the purchase of drugs and equipment amounting to ₹ 590.39 crore were raised during 2020-21 and 2021-22. However, the details of utilisation of funds against each advanced amount was not available with HMSCL as the manual system was followed in respect of purchases during COVID-19. Audit also noticed that the details regarding the status of the supply orders - whether completed/pending for execution - was also not available with HMSCL. The above instances indicate poor monitoring and internal control regarding advances received from various Departments. Thus, the Department should make efforts to obtain the details of the outstanding advances made to various departments and also authenticate the outstanding advances lying with HMSCL.

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

As per para the latest status of adjustment of advances was pending since 2018-19 till date (June 2022). The latest position in the books of accounts of NHM is as under: -

S. No.	Name of department	Pending since	O/s advance	Reply
1.	PWD B&R Executive Engineer, Nuh	2019-20	13.00	Funds were released for the construction of 100 bedded MCH wing in Nalhar Medical College, Mewat. Construction of the 200 bedded facility has been completed. The Obstetrics & Gynecology (OBGY) and Pediatrics OPD have been shifted to the new building.
2.	PWD B&R Executive Engineer, Panipat	2019-20	13.00	1. Construction of the 100 bedded MCH Block is 96% Completed. 2. Administration approval amounting of Rs. 62.37 crore has been accorded for the MCH at Panipat (Rs. 20 Cr. from NHM & Rs. 42.37 crore from the State Budget Head). 3. Civil works have been completed and lift installation is in process.
3.	PWD B&R Executive Engineer, Panchkula	2019-20	8.40	1. Construction of the 200 bedded facility has been completed. 2. The Obstetrics & Gynecology (OBGY) and Pediatrics OPDs have been shifted to the new building. Complete expenditure of Rs. 20.00 crore has been received from PWD B&R, PKL and under process for adjustment in the books of accounts of NHM
4.	PWD B&R Executive Engineer, Faridabad	2020-21	5.00	The tender was published by the PWD (B&R). Administrative approval to Rs. 161.58 Cr. has been accorded. (Rs. 20 Cr from NHM & Rs. 141 Cr. from State Budget). Tender evaluation has been completed, and the work has been allotted to the contractor. The foundation stone was laid by the Hon'ble Chief Minister on 14.08.2025
6.	Social Justice and Empowerment Department	-	1.18	Utilization certificate has already been adjusted in the books of accounts of NHM. Now, no amount is outstanding

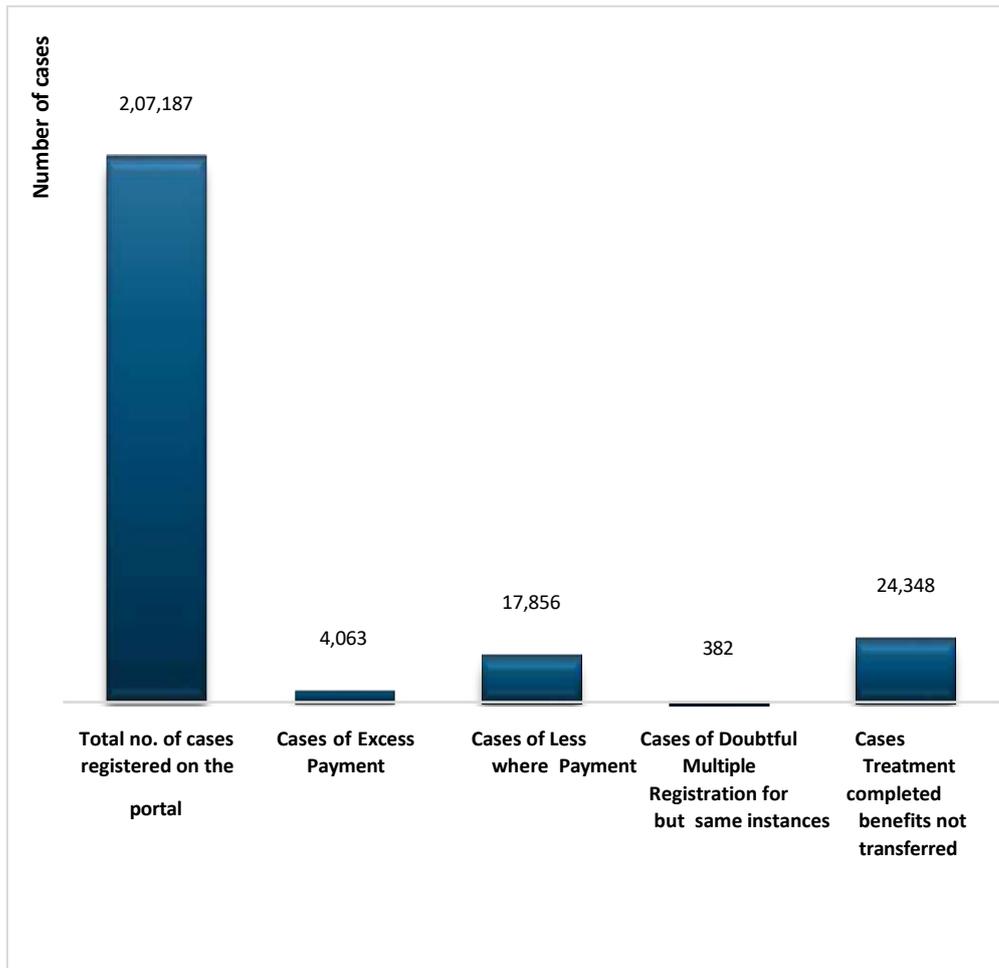
Observations and Recommendations of the Committee as under: -

In respect of the audit objection in this para, the departmental representative replied that adjustments of advances are pending because construction works of the hospitals are pending with the PW D (B&R) Department.

The Committee took a serious note in the matter and recommends that details of all works which are stuck with the PW (B&R) Department be submitted within three months, positively. However, the Committee also recommends that this matter will be discussed in the oral examination with the PW (B&R) department to be conducted in the subsequent meetings. However, the Committee decided to keep this para pending.

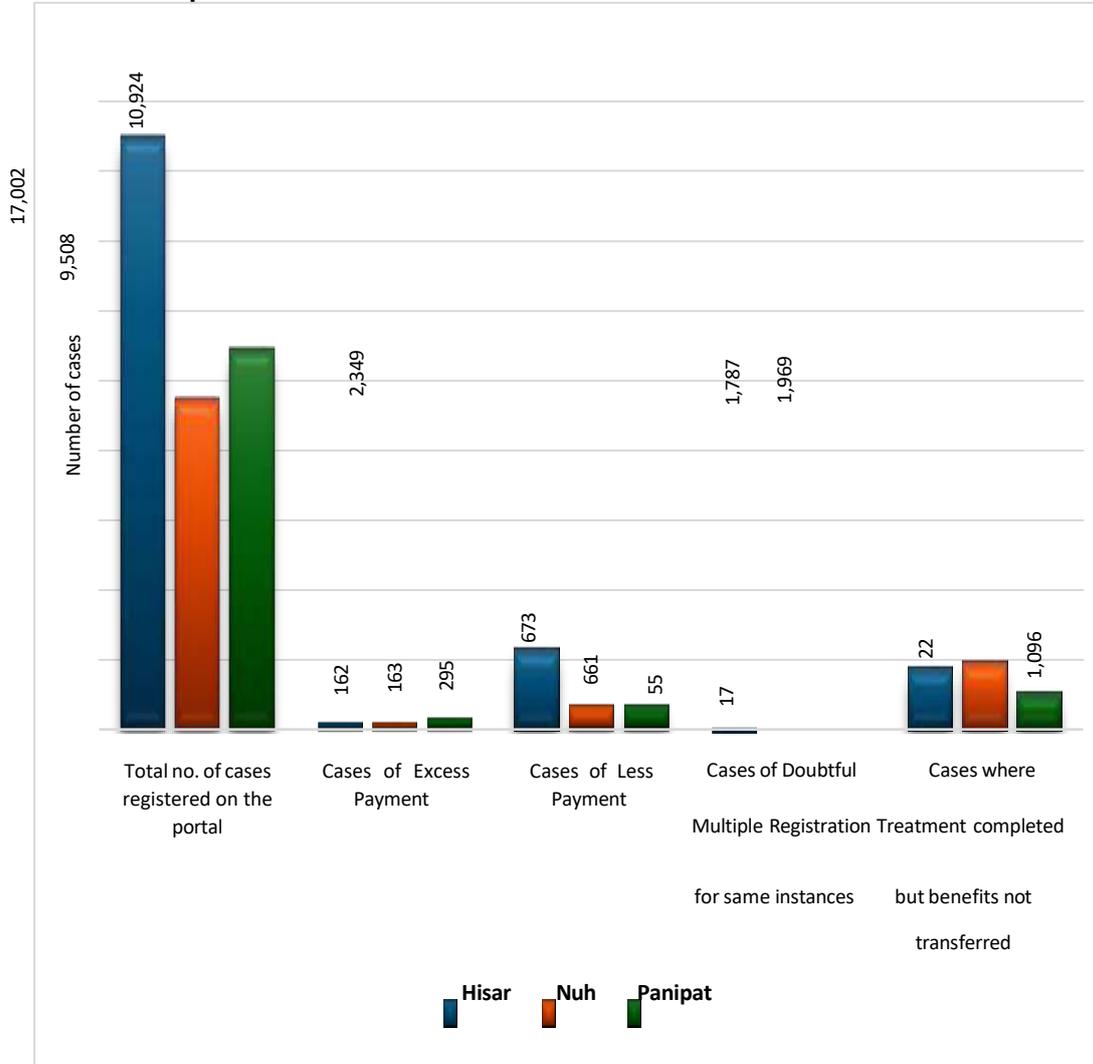
[60] 7.3.1 Irregularities in implementation of NIKSHAY Poshan Yojana:

Details of patients registered on NPY portal in the State of Haryana and in the test-checked three districts is as follows:

Chart 7.1: Implementation of NPY in Haryana State

Source: Data furnished by State TB Project Office

Chart 7.2: Implementation of NPY in test-checked districts



Source: Data furnished by State TB Project Office

It was observed that:

- i. Total 2,07,187 patients were registered in Haryana State and out of these, 24,348 patients were not provided any benefits of NPY despite the fact that bank account numbers of 8,054 cases out of 24,348 cases had already been uploaded on the portal. Further, in the selected districts, out of total 37,434 registered patients of TB, benefits to 4,852 patients were not provided while the bank accounts of 1,573 TB patients (out of 4,852 patients) in these districts were already uploaded on Nikshay portal. These patients have undergone full treatment of TB and their status on the portal was shown as 'Cured'. These patients have not opted to forgo the benefits of NPY.
- i. Further, during analysis of data, it was also observed that treatment in some instances continued beyond six months, or one year or two years or more. However, the payment in these cases were not made as per their length of treatment. In some cases, there was no chronology in the dates of diagnosis, enrolment and treatment initiation date i.e. there were instances where enrolment date and/or treatment initiation date was before diagnosis date.
- ii. On the basis of entries of commencement and completion dates of the treatment of patients, Audit calculated the treatment length and the amounts payable to them under NPY. The calculation of amount payable was done on the assumption that the ₹ 1,000 advance payment for the initial period of 56 days was made on the day of commencement of treatment, and the subsequent payments of ₹ 500 were made at the end of every 28 days. It was noted that out of the total registered patients in the database, in case of 4,063 patients, the amount paid as shown in the database was more than the amount arrived by way of the above calculation. In case of these 4,063 patients, the treatment length ranged upto 691 days, and hence the amount payable by the Department was ₹ 103.69 lakh in these cases. However, as per the database an amount of ₹ 143.53 lakh was paid in these cases. Thus, it is not ascertainable whether these are a result of data entry errors or there has been an actual excess payment of ₹ 39.83 lakh in contravention to the prescribed limit fixed by Government in NPY. Similarly, in case of 17,856 patients whose treatment period was shown ranging between 56 and 1,075 days, the amount payable by the Department was arrived to be ₹ 656.88 lakh. However, the amount paid as shown in the database was ₹ 396.33 lakh, indicating less payment by an amount of ₹ 260.54 lakh. Out of the above cases, the number of instances in the three selected districts were 620 cases⁷ with probable excess payment of ₹ 6.39 lakh, and 3,683 cases⁸ with probable short payment of ₹ 64.21 lakh.
- iii. Further, doubtful cases of registration were also noticed where registration was done twice for the same instance of TB, in case of 382 patients in the database with 94 cases pertaining to the three selected districts. In these instances, of doubtful registrations, there were duplicates having the same

bank account number, year and month of diagnosis, and first four character of case name.

All these instances show that the veracity of this data could not be vouched for. Moreover, the excess payment instances and doubtful multiple registration, mentioned above could not be ascertained on the basis of this data. Thus, Department needs to review the registration procedure and examine the portal to weed out any such instances.

The Department, while accepting the observation, clarified (January 2023) that discrepancies have occurred due to errors in the NIKSHAY portal leading to the rejection of batches; external payment done through PFMS not captured by NIKSHAY portal; death of some patients during initial months of treatment; some cases of multiple registrations. For short payments, it was stated that the errors were due to delayed acceptance of patients transferred to other districts and incorrect account information provided. No reply was furnished with regard to probable excess payment.

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

The reason of occurrence of irregularities in implementation of NIKSHAY Poshan Yojana were as under: -

- Due to error in the Nikshay portal leading to the rejection of batches.
- Payment has been made to some patients in late 2021.
- In some patients, External payment was done through PFMS which is not captured by Nikshay.
- Some patients died during initial months of treatment.

In view of above the para may be settled please.

Observations and Recommendations of the Committee as under: -

In respect of this para, the departmental representative explained the working of NIKSHAY Poshan Yojana under which the payment is being disbursed through DBT to the NIKSHAY Mitra. They also explained the process of treatment of the patients of TB in Haryana. The Committee observed that in spite of the portal alongwith other facilities is available with the department, the contradiction/ mismatch was showing in the amounts relating to days & payment and financial loss /discrepancies were also showing.

The Committee recommends that the department should conduct the internal audit of portal as well as ascertain and ensure at their own level that such things should not be happen. However, the Committee decided to keep this para pending. The Committee further recommends to submit the compliance report to the Committee within three months, positively

[61] 7.3.2 Delay in payment of NPY to TB Patients:

Analysis of the data of Nikshay portal of Haryana for the period April 2018 to March 2021 revealed that in the selected districts, out of the total 2,07,187 patients registered on the portal, 1,33,094 patients who had undergone full treatment and whose treatment

outcome was “Cured”, were provided first payment with an average delay of 36 days (ranging from 1-1248 days) under Nikshay Poshan Yojana. The delay in making the first payment to these TB cases in Haryana State and in the test-checked districts is as per details given in **Table 7.6**.

Table 7.6: Number of patients receiving benefits with delay in Haryana State and three test-checked districts

Delay (days between treatment initiation Date & first payment created)	No. of Patients			
	Haryana	Hisar	Nuh	Panipat
01-15 days	76,544	6,230	3,144	4,701
16-30 days	12,770	1,107	619	865
31-60 days	15,110	1,199	715	902
61-90 days	8,205	765	383	361
91-120 days	5,629	539	167	299
121-150 days	4,231	402	104	176
151-180 days	3,568	320	67	164
More than 180 days (181-1248 days)	7,037	763	274	195
Total	1,33,094	11,325	5,473	7,663

Source: Data furnished by State TB Project Office.

Note: Colour grading has been done on colour scale with green colour depicting satisfactory performance; yellow colour depicting moderate performance and red colour depicting poor performance.

Further, in the test-checked districts in 1,232 TB cases the first payment was made after completion of treatment with delay of more than 180 days. The delay in payment has resulted in forfeiting the objective of the scheme and depriving the beneficiaries from its intended benefits.

The Department while accepting the observations replied (January 2023) that the delays in payment were mainly due to frequent errors in DBT portal; rejection and reprocessing of bank account details; non-availability of bank details to the staff timely; frequent updations in Nikshay portal which caused delayed payment processing.

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

There was delay in payment of NPY to TB Patients due to following un-avoidable and other reasons. Some of those are given as under:-

- Account numbers of some patients were rejected and bank details recollected, re-entered leading to delayed payments.
- Delay by patients to provide bank details to staff.
- There has been frequent pupations in Nikshay portal which caused periodic stucking of payments processing.

In view of above the para may be settled please.

Observations and Recommendations of the Committee as under: -

Regarding various observations of the Committee, the departmental representative replied that due to lack of integration between NIKSHAY Portal and SNA Portal, the difficulties were being faced in disbursing the payment to the patients, resultantly, there was delay in making the payment to the patient.

Therefore, the Committee recommends to improve the system so that such kind of problem does not happen in future and the Committee decided to keep pending this para. The Committee further recommends to submit the compliance report to the Committee within three months, positively.

[62] 7.3.3 Not providing of complete treatment to TB patients:

When a patient is diagnosed with TB, he is enrolled on NIKSHAY portal and payments are made to him under Nikshay Poshan Yojana (NPY) DBT scheme to provide nutritional support at the time of notification and subsequently during the course of their treatment. As per DBT manual for NTEP, as a patient is initiated on treatment, Nikshay (tentatively) calculates the Treatment End Date as Treatment Initiation date + 167 days. Benefits generation stops when the Treatment End date of a patient has crossed. For patients where treatment must be extended beyond 167 days, the user needs to update and extend the "Treatment End date".

Analysis of the data of Nikshay portal of Haryana for the period April 2018 to March 2021 revealed that out of the total 2,07,187 patients registered on Nikshay portal during the period, 6,602 patients were provided treatment for less than 167 days as shown in the table below. Details of duration of treatment provided to the patients (Outcome is cured or treatment complete) in Haryana and in the test-checked districts is given in **Table 7.7**.

Table 7.7: Number of patients receiving treatment for less than 167 days

Treatment Duration (in days)	Number of Patients			
	Haryana	Hisar	Nuh	Panipat
1-30 days	283	16	4	10
31-60 days	173	14	1	10
61-90 days	169	18	2	5
91-120 days	338	33	9	24
121-150 days	961	62	25	66
151-166 days	4,678	249	198	362
Total	6,602	392	239	477

Source: Data furnished by State TB Project Office.

Note: Colour grading has been done on colour scale with green colour depicting satisfactory coverage of treatment period; yellow colour depicting moderate coverage and red colour depicting poor coverage

Further, in all three test-checked districts, out of total registered patients on the portal, 1,108 patients were not provided treatment for the entire 167 days. In all these cases treatment outcome is "Cured" or "Treatment Complete". It indicates that complete treatment was not provided to these patients but their treatment outcome was updated to "Cured" or "Treatment Complete" on portal. This brings into question the reliability of the data.

The Department replied (January 2023) the treatment was shown less than the stipulated 167 days due to patients shifting health institutions during treatment period without updating relevant details in NIKSHAY and some patients had not continued the follow up and the outcome was wrongly entered as treatment complete. The reply corroborates the audit contention regarding veracity of the data available in the portal.

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

The full proof as well as required and best treatment was provided to TB patients. There were still the following reasons under which completer treatment as pointed out in para could not be given to TB patients under compelling following circumstances:-

- Patients took treatment from the private sector for some time and then shifted to public sector treatment thus private treatment duration was deducted to adjust as per NTEP guidelines
- Patients transferred from one private hospital to another hospital without marking them in nikshay.
- Some patients were lost to follow up and outcome was wrongly entered as treatment complete.

In view of above the para may be settled please.

Observations and Recommendations of the Committee as under: -

The committee observed that the contents of this para have already been discussed in foregoing paras, therefore, there is no need to discuss the same again and therefore decided to keep pending this para alongwith earlier similar nature paras.

**Haryana Medical Services Corporation Limited
(HMSCL) Department**

[63] 4.5.1 Drugs valuing Rs. 1.52 crore purchased from blacklisted firm:

As per condition 1.5 of Drug purchase policy, 2018, bidders are not eligible to submit bids for the product/products for which the firm/company has been blacklisted/debarred due to quality failure of drugs/consumables by the Haryana Government/Corporation or by any other State/Central Government or Organisation during the period of blacklisting or debarring. Thus, medicines are not to be purchased from blacklisted firms. Paragraphs 10.3 and 10.4 of the Policy prescribes that furnishing of wrong information and false documents would make the firm ineligible and liable to be debarred/blacklisted from participation and in case of any document submitted by the bidder or his authorised representative was found to be forged, false or fabricated, the bid will be rejected and bid security deposit/performance security would be forfeited.

During audit, it was observed that a firm "Nestor Pharmaceuticals Limited" was blacklisted for supply of Folic Acid and Ferrous Sulphate tablet by Gujarat Medical Services Corporation Limited in February 2017 for three years. Scrutiny of records revealed that HMSCL had purchased Folic Acid and Ferrous Sulphate medicine worth ₹ 1.52 crore from the firm during the period May 2019 to December 2019. This firm was also blacklisted by HMSCL in September 2018 for three years for concealing information regarding its blacklisting by Gujarat Medical Services Corporation Limited.

On a similar issue which was pointed out in paragraph 3.6.2.5 of CAG's Audit Report No. 3 of 2019, the Public Accounts Committee (PAC) recommended (March 2021) that the matter be got inquired into thoroughly to fix responsibility on the erring persons and action taken report be submitted to the Committee within a period of one month.

Audit observed that despite the blacklisting of the firm by HMSCL as well as PAC's recommendation for inquiry and fixing responsibility in the similar matter, HMSCL purchased huge quantities of drugs from a blacklisted firm which was unjustified. Further, as per the Drug Purchase Policy, 2018, the bid was to be rejected and bid security deposit/performance security was to be forfeited in such cases. However, no such action was taken against the firm. This was not only a violation of the Drug Purchase Policy, 2018 but also tantamount to extension of undue benefit to the blacklisted firm.

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

In this connection, it is submitted that Folic Acid-Ferrous Sulphate tablets rate contract of M/s Nestor Pharmaceuticals was valid from 01.08.2016 to 31.07.2018. However, in the meantime M/s Nestor Pharmaceuticals was blacklisted for three years by HMSCL vide order dated 21.02.2017 for Folic Acid-Ferrous Sulphate tablets from 21.02.2017 to 20.02.2020 (**Flag-A**). At the time of issuing rate Contract/bid closing for Folic Acid-Ferrous Sulphate tablets by HMSCL on 01.08.2016 to M/s Nestor Pharmaceuticals, firm was not blacklisted anywhere for this drug. Accordingly, HMSCL placed orders to M/s Nestor Pharmaceuticals on valid rate Contract valid up to 31.07.2018 and last order placed to firm for this drug was on 25.01.2018.

M/s Nestor Pharmaceutical participated in another tender No. 66 of HMSCL on dated 24.07.2018 with closing 14.08.2018 for Folic Acid-Ferrous Sulphate tablets but firm was not as per NIT. In the meantime, the then MD, HMSCL blacklisted M/s Nestor Pharmaceutical on dated 29.09.2018 (**Flag-B**) on the ground that the firm concealed the facts regarding blacklisted in GMSCL while quoting the tender in HMSCL alongwith non-supply cases. As per Clause No. 10.3 of HMSCL Policy, 2018, that if "*Furnishing of wrong information and false documents will make the firm ineligible and liable to be debarred/blacklisted from participation*". M/s Nestor Pharmaceuticals filed an arbitration case against the blacklisting order dated 29.09.2018 issued by HMSCL and the arbitrator Additional Chief Secretary (Health), Haryana after due deliberation decided to quash the blacklisting order issued to M/s Nestor Pharmaceuticals on dated 05.11.2018 (**Flag-C**) and the same was uploaded on HMSCL website on 16.11.2018. HMSCL did not issue any Rate Contract to M/s Nestor Pharmaceutical for Folic Acid-Ferrous Sulphate tablets as the firm was not as per DNIT for this drug in tender No. 66, thus HMSCL did not place any purchase order for this drug to M/s Nestor Pharmaceutical. It is crystal clear from the details of Purchase orders placed to M/s Nestor Pharmaceuticals from 2017-18 to 2024-25 as per the DPMU Web Portal is annexed at **Flag-D**.

Sr. No.	Financial Year	No. of items	No. of Purchase order	Amount of Purchase orders (In Cr)
1.	2017-18	13	63	12.77
2.	2018-19	10	23	4.21
3.	2019-20	20	45	9.73
4.	2020-21	21	60	6.33
5.	2021-22	24	72	4.3
6.	2022-23	6	14	3.5
7.	2023-24	3	7	4.86
8.	2024-25	4	6	1.6
Total				47.3

As per Director Supplies and Disposal, Haryana letter No. 17200 dated 16.03.2015 (**Flag-E**), in case a firm is debarred by Government of Haryana, the firm is not eligible to participate in tenders floated by Government of Haryana for that particular period, up to which the firm is debarred. Even if any firm gets debarred/blacklisted for any other items after award of a contract, then also, it would have no impact on the concluded contract, as provided in Clause No. 14.25 of Manual of Office Procedure for supplies and disposal of stores. Such an order shall have no effect on the pending contract which had been concluded before the issue of such orders.

Further, it is also submitted here that Quarterly Action Taken Report ending 30.09.2024 has already been sent regarding para No. 3.6.2.5 of 81st Report of PAC (**Flag-F**).

In addition to above HMSCL issues the supply to the respective health facilities after the testing of each batch is carried out by the Govt. approved Testing laboratories empanelled with HMSCL. HMSCL being a procurement agency make the Purchases after

following due procedures keeping in view the guidelines and State Policy of State Government. Hence, Para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

The Committee was surprised to see that a contract was existed with the firm for purchase of medicine for a period from 1st August, 2016 to 31st July, 2018, but such firm was declared blacklist on date 21st February, 2017 but inspite of that the purchase of medicine /contract was continued from the blacklisted company. The departmental representative tried to explain the reason behind that referring clause 14.25 of the policy but the Committee was not satisfied. The Committee also observed that there are so many flaws in the norms as after blacklisting of any company, the department, can neither cancel the order, nor withdraw the order. The Committee also raised the objection that the department has not taken any action upon the blacklisted firm but the departmental representative could not reply, satisfactorily.

However, The Committee given the following recommendation in this regard: -

- 1. When the company was blacklisted, the Director, Supplies and Disposal have to take steps to discontinue the contract with the blacklisted firm.**
- 2. The Director, Supplies and Disposal have to submit the detailed reply alongwith relevant guidelines to the Committee.**
- 3. The department have to take initiative to amend the norms.**

The Committee further recommends to submit the compliance report to the Committee within three months, positively. However, the Committee decided to keep this para pending till the satisfactory reply not received from the Director, Supply and Disposal Department.

[64] 4.5.2 Drugs/medicines suppliers not blacklisted despite multiple quality failures:

As per condition 8.2 of Durg purchase policy, 2018 (1) If any store/stores supplied against the Rate Contract (RC) were found to be Not of Standard Quality (NSQ) on the test analysis from Government or Government approved laboratory empaneled and / or inspection by competent authority, the firm would be liable to replace the entire quantity of failed batch irrespective of the fact that part or whole of the supplied stores may have been consumed. The Department/ HMSCL would have the right to deduct the amount from any of the past or present liability. (2) In case of more than two instances of quality failure the RC shall be cancelled, and the firm would be debarred for three years to participate in the tendering process.

During audit, it was noticed that during the period 2016-21, 15 suppliers⁸ had supplied drugs/medicines which were tested as NSQ (Not of standard quality) on more than two instances and payment of ₹ 5.67 crore had also been made for these supplies during the period 2016-21. HMSCL had blacklisted four firms⁹ but did not blacklist the other 11 firms which was in contravention to the drug purchase policy.

HMSCL replied (January 2023) that out of 15 firms, two firms were having Directorate of Supplies & Disposals (DS&D), Haryana rate contract and therefore, action would be taken by DS&D. One firm was having Central Public Sector Undertaking (CPSU) rate contract and therefore, status regarding NSQ of the drugs was communicated to the department concerned. Further, in respect of the remaining 12 firms, six firms were already blacklisted by HMSCL and the decision regarding blacklisting of another six firms would be taken only after closure report of Quality Control Division of HMSCL.

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

As per condition 8.2 of Drug purchase policy, 2018 (1) If any store/stores supplied against the Rate Contract (RC) were found to be Not of Standard Quality (NSQ) on the test analysis from Government or Government approved laboratory empanelled and / or inspection by competent authority, the firm would be liable to replace the entire quantity of failed batch irrespective of the fact that part or whole of the supplied stores may have been consumed. The Department/ HMSCL would have the right to deduct the amount from any of the past or present liability. (2) In case of more than two instances of quality failure the RC shall be cancelled, and the firm would be debarred for three years to participate in the tendering process.

In this connection, it is submitted that the details of 15 Firms who were supplied drugs/medicines during the period 2016-21 and found as Not of Standard Quality (NSQ) on more than 2 instances is as under: -

Detail of 15 Firms having more than 2 instances of NSQ for one drug as per CAG Report					
Sr. No.	Supplier Name	Instances of NSQ as per Portal	RC No.	Drug Name	Action Taken
1.	Devparv Surgico	5	6111	Sterile cord clamp non toxic, pyrogen free sterile for single use only	The firm was blacklisted vide Memo No. ¾-A-192-(T)/HMSCL/2018/ 8024-33 dated 31/1/2019. (Flag A1)
2.	Hindustan Laboratories	3	33373-79	Ferrous salt + folic acid Drops	The Purchase was made on Haryana Rate Contract. The action is to be taken by the O/o Director General, Supplies and Disposal, Haryana.
	Hindustan Laboratories	4	5679	Ferrous Sulpahte + Folic Acid syrup 100 mg + 0.5 mg/ 5 ml IP, 50 ml bottle,	The firm was blacklisted vide Memo No. ¾-A-(T-IT)/HMSCL/2017/9954-66 dated 20/11/2017 (Flag A2).
	Hindustan Laboratories	5	5679	Ferrous Sulpahte + Folic Acid syrup 100 mg + 0.5 mg/ 5 ml IP, 50 ml bottle,	
3.	Kwality Pharmaceutical Pvt Ltd	36	5212	Paracetamol Peadiatric Oral Suspension IP 125mg/ 5ml in flavoured syrupy base, 60 ml bottle,	The firm was blacklisted vide Memo No. ¾-A-125-(T-IT)/HMSCL/ 2017/ 9105-16 dated 6/10/2017 (Flag A3).

4.	Reliable Pro Detect Biomedicals Pvt Ltd	7	3339	HCV Rapid, Each kit contain 30 test	The firm was blacklisted vide Memo No. ¾-A(T)/HMSCL/2022/3387-97 dated 3/8/2022 (Flag A4).
5	Syncom Health Care Ltd.	3	9900	Levocetizine 5 mg tablet, 10x10	The firm was blacklisted vide Memo No. ¾-A-134-(T)/HMSCL/2019 /2636-38 dated 30/07/2019 (Flag A5)
6	Crystal Pharmaceuticals	3	854-911	Inj. Dexamethasone Sodium Phosphate 4mg/ml, 2ml amp,	The Purchase was made on Haryana Rate Contract. The action is to be taken by the O/o Director General, Supplies and Disposal, Haryana.
7	Medicamen Biotech Limited	4	9289-90	Betamethasone (Dipropionate) Cream 0.1 %	The Purchase was made on Haryana Rate Contract. The action to be taken lies with DS&D and doesn't come under the preview of HMSCL.
8	Indian Drugs and Pharmaceutical Liimited	4	CPSU	Chloroquine (phosphate) Tablet 150 mg base	The Purchase was made on CPSU Rate Contract. The action doesn't come under the preview of HMSCL.
9	Zest Surgical Pvt. Ltd.	4	35	Roller Bandage 15 cm x 5 mtrs	The item doesn't fall in the category of Not of Standard Quality as per the approval from Government it has been declared of Standard Quality, however necessary deductions were made. Thus, the firm is not liable for blacklisting action as it of Standard Quality (Flag A6). Online updation is to be done on dpmu web portal for the same.
10	Delux Surgicals	3	1448-49	Urine bag 2000ml	The information clearly shows that there are 2 Batches and Blacklisting is applicable if there are 3 instances of Quality Failure. Thus, action of Blacklisting is not applicable in this case as there are 2 Batches which are declared NSQ.
11	Healthium Medtech Private Limited	8	1388	Catgut Suture (Chromic catgut)USP 1, 76 cm x 63 mm, 3/8 circle	The item doesn't fall in the category of Not of Standard Quality as per the committee report it has been declared of Standard Quality. Thus, the firm is not liable for blacklisting action as it is of Standard Quality (Copy of email attached at B). Online updation is to be done on dpmu web portal for the same.
12	Micron Pharmaceuticals	4	8969	Povidone iodine Solution IP 5%, w/v 500 ml bottle	The item doesn't fall in the category of Not of Standard Quality as per the laboratory report it has been declared of Standard Quality. Thus, the firm is not liable for blacklisting action as it of Standard Quality (Flag A8). Online updation is to be done on dpmu web portal for the same.

13	Bochem Healthcare PVT. LTD.	3	7518	Albendazole Tablet IP 400mg, 10x10	Show Cause Notice was issued to the firm and reply of the firm was received. The firm informed that the Tender was floated without dissolution test, however testing was conducted with dissolution test, hence the matter is under consideration.
14	Curetech Skincare	4	20	Betamethasone Dipropionate Cream IP 0.1% w/w , 5 gm tube	The action of Blacklisting is to be taken against the firm. Due to the Covid-19 Pandemic the matter remained untouched as the entire focus was to combat the outbreak of Covid-19.
15	Nestor Pharmaceuticals Limited	5	1748	Ciprofloxacin Tablet 500 mg, 10x10	The action of Blacklisting is to be taken against the firm. The firm challenged the report of HMSCL however in the mean time lifted the stocks from the Warehouses.
	Nestor Pharmaceuticals Limited	7	5317	Ferrous salt + folic acid (large) Tablet IP (enteric coated) Equivalent to 100 mg iron+ 500 mcg folic acid, 10*10	

Out of the 15 firms, **2 firms** i.e., M/s Crystal Pharmaceuticals, M/s Medicamen Biotech Pvt. Ltd., were having Directorate of Supplies & Disposals (DS&D), Haryana rate contract and therefore, action would be taken by DS&D.

1 firm i.e Indian Drug and Pharmaceutical Limited(IDPL) was having Central Public Sector Undertaking (CPSU) rate contract and therefore, status regarding NSQ of the drugs was communicated to the department concerned.

There are **5 firms (Flag A1 to A5)** which have been blacklisted by HMSCL during the above-mentioned tenure which are as follows: -

1. M/s Devparv Surgico
2. M/s Hindustan Laboratories
3. M/s Kwaliti Pharmaceutical
4. M/s Reliable Pro-detect Biomedical Pvt Ltd
5. M/s Syncom Healthcare

For **4 firms** the firm did not fall under the decision regarding blacklisting which are as follows:-

- A. M/s Zest Surgical the item was considered of Standard Quality by the committee, however necessary deductions were made as per the approval from Hon'ble HM (**Flag A6**).
- B. M/s Delux Surgical as the Number of Batches were 2 and for blacklisting the requisite number of batches is 3, thus blacklisting is not applicable as per the policy.

- C. M/s Healthium Medtech Pvt Ltd the item was of Standard Quality as per the laboratory report given by the empanelled laboratory of HMSCL. A complaint was made regarding the needle type, thus the replacement was sought from the firm. The firm informed that they have supplied as per the Tender document thus, the item was considered of Standard Quality **(Flag A7)**. Hence, the firm is not liable for blacklisting as per the policy.
- D. M/s Micron Pharmaceuticals the item doesn't fall in the category of Not of Standard Quality as per the laboratory report it has been declared of Standard Quality. Thus, the firm is not liable for blacklisting action as it of Standard Quality **(Flag A8)**. Online updation is to be done on dpmu web portal for the same.

Regarding M/s Bochem, the reply from the firm has been received against the Show Cause issued to the firm (copy attached) and the firm replied that the Tender was for different item and testing was conducted as per revised specification in IP, which was not mentioned in the Tender. The action on the reply of M/s Bochem shall be taken at the earliest.

Regarding M/s Nestor Pharmaceuticals for Ciprofloxacin Tablet 500 mg, a show cause notice dated 22.11.2024 was issued to the firm and the reply from the firm dated 28.11.2024 has been received (copy attached) and the matter is under consideration. The action in the matter of M/s Nestor Pharmaceuticals shall be taken at the earliest.

Regarding M/s Curetech Skincare for Betamethasone dipropionate cream IP 0.1% w/w, 5gm tube, the Show Cause Notice vide Memo No. 4283 Dated 11.09.2019 and dated 18.12.2024 have been issued to the firm **(Flag A9)**, now the action in this matter will be taken at the earliest.

However, the amount equivalent to the value of NSQ declared drug is being recovered from the firm's pending payment/performance security.

The action taken/to be taken for 15 firms is placed at **(Flag C)**.

Drug/ medicines suppliers, not blacklisted despite multiple quality failures.

Observations and Recommendations of the Committee as under:-

While replying to the questions asked by the Committee, the departmental representative submitted and explained regarding the data of the blacklisted companies but they could not reply in respect of action taken upon such blacklisted companies. The departmental representative stated that there is no financial loss to the patient, but the patient may take an excess time for recovery.

In view of that the Committee recommends to ensure to submit the detail in this regard to the Committee. The Committee also recommends to submit the report in regard to policy to compensate the patients upon consumption of the downgraded medicines available. The Committee further recommends to submit the compliance report to the Committee within three months, positively

[65] 4.5.3 Non-charging/recovering of interest on advances given to HMSCL of Rs 3.98 crore:

As per U.O. No. 28/43/2010-1B&C of March 2011, Finance Department, Government of Haryana, all Boards/ Corporations/ Societies, to whom various departments provide funds for works/ purchases have to pay an interest @ six *per cent* per annum to such departments on half yearly basis, till the funds are actually utilised by them. A margin of two weeks between date of receipt of fund and date of utilisation can be allowed as interest free period. The Administrative Department is responsible for recovering the funds from such entities on half yearly basis and deposit the same in receipt head 0049- Interest Receipt.

Mission Director, National Health Mission, Panchkula had released an advance of ₹ 65.94 crore to HMSCL during 2016-17 to 2020-21 for procuring medicines/ medical equipment. However, HMSCL did not procure and supply these medicines and equipment within two weeks from the date of advance payment. Thus, as per the above guidelines, interest of ₹ 3.98 crore was to be charged from HMSCL for holding the funds for the period beyond two weeks of payment till the supply was made. However, NHM failed to recover the interest of ₹ 3.98 crore on the advances given to HMSCL.

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

Haryana Medical Services Corporation Limited was set up vide Government of Haryana vide notification dated 31.10.2014 for procurement of drugs, consumables and equipment on their behalf on behalf of Director General Health Services (DGHS), National Health Mission (NHM), Medical college and other institutes. In this regard, it is submitted that HMSCL has finalized financial statement upto FY 2020-21. As per financial statement HMSCL has to transfer the interest amounting Rs. 18,86,44,188/- Crore to 51 intending departments.

After obtaining the approval of Finance Department dated 10.02.2022 (Copy enclosed) has given relaxation in the instruction dated 09.03.2011 and allowed to refund the interest of concerned departments on actual basis. Further, Finance Department has also issued concurrence interest pertain to the previous years, and deposit the interest amount in the State Government head "0049-Interest Receipt" instead of refunding the same to the concerned Department/Institutions.

In this regard Haryana Medical Services Corporation Limited has deposited interest amounting to Rs. 18,86,44,188/- crore into state Government Head vide challan GRN no 0103699584 (copy enclosed).

Hence, para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

The departmental representative explains that an amount of ₹18,86,44,188/- have been deposited in the government account through challan RN number (01036 99584) on 9th June, 2023, but the Committee was not satisfied with the reply and asked as to who was responsible to hold such amount of NHM? The departmental representative could not reply, satisfactorily.

Therefore, the Committee recommends to fix the responsibility of the officer/ official, who have hold such a huge amount of NHM and intimate the action taken report thereupon, to the Committee within three months, positively. Though, the Committee decided to keep pending this para till the reply of the department, not received for consideration by the Committee.

[66] 4.5.4 Non-refund of late fee charges to indenting departments of Rs. 9.30 crore:

Vide notification dated 31st October 2014 the Government of Haryana allowed HMSCL to charge 4 *per cent* processing fee from the indenting departments on all purchases/works/services made/executed on behalf of those departments.

As per the information supplied to audit, HMSCL has levied penalty worth ₹ 9.30 crore from the supplier firms for delayed supply of medicine/ equipment procured for indenting departments during the period 2016-21.

Thus, the amount received on account of penalty should be refunded to the indenting departments because the Corporation is only a mediator agency for procuring drugs/equipments for the indenting departments and is entitled to receive only 4 *per cent* processing charges.

HMSCL stated (January 2023) that the matter would be looked into and the amount would be deposited to the indenting department after calculating the amount due of the department concerned.

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

HMSCL has refunded the amount of Rs. 9,30,24,393/- to the Indenting Department on account of deduction of late fee charges from the vendor from 01.04.2016 to 31.03.2021. The Department and amount wise detail is as under:

Sr. No.	Name of the Department	Amount in Rs.
1	Director General Health Services	8,21,09,335/-
2	Director Women and Child Development	11,33,434/-
3	Director Medical Education and Research	29,12,000/-
4	Director General AYUSH	8,36,555/-
5	Panipat Thermal Plant	32,476/-
6	Revenue and Disaster Management	79,157/-
7	Mission Director, National Health Mission	58,04,249/-
8	Director General Prison	1,17,147/-

Copy of letter of drafts are enclosed herewith. Hence para may kindly be dropped.

Observations and Recommendations of the Committee as under:-

As per reply, the late fee charges amounting to ₹9.30 crore for the year 2016 to 2021, were deposited by the HMSCL to the indenting departments in the year 2023,

but the Committee was not satisfied and took a serious note on holding the huge amount for the period approximately five years.

Therefore, the Committee recommends to fix the responsibility of the officer/ official who have hold such a huge amount for 5 years and intimate the action taken report thereupon, to the Committee within three months, positively. However, the Committee decided to keep pending this para till the reply of the department not received for consideration by the Committee.

[67] 4.5.5 Non-supply, short and delayed supply of drugs to the warehouses and to the health institutions by HMSCL:

As per conditions 3.1 and 3.2 of Durg purchase policy 2018, delivery must be completed at the destinations mentioned in the purchase order for the entire quantity before the end of 60 days from the date of issue of purchase order. This time limit is 75 days for the drug items that require sterility test.

(i) Delay in supply of Drugs/Consumables to Warehouses

During the period 2016-21 (upto November 2021), HMSCL had issued 6,343 Purchase Orders (POs) to the suppliers for supply of drugs/medicines/ consumables at warehouses and health institutions. Out of these 6,343 POs, no supply was made in 1,079 POs by the suppliers. The number of POs issued and supply not made by suppliers against POs are given in **Table 4.12**.

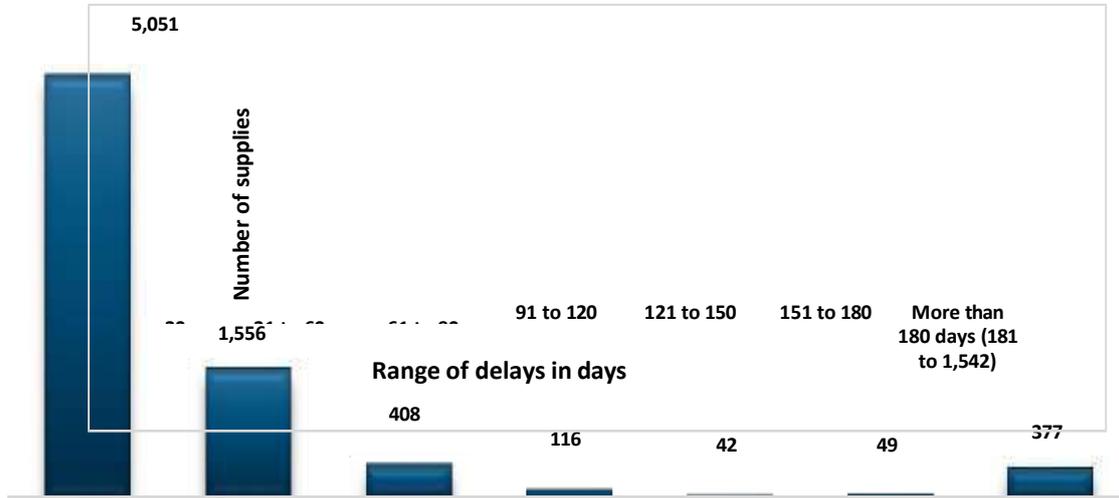
Table 4.12: Delay in Supply of Drugs/ Consumables by Firms to Warehouses

No. of POs issued by HMSCL	No. of POs against which supplies made by suppliers	No. of POs against which no supply received	Remarks
6,343	5,264	1,079	Out of these 1,079 POs, 130 POs have status cancelled whereas status of the remaining 949 POs have not been updated even after 170-1,957 days since their issuance.

Source: Analysis of data from Online Drug Inventory and Supply Chain Management System (as of November 2021).

Further, it was also observed that 22,659 supplies were made at different warehouses against 5,264 POs where drugs/consumables were supplied by suppliers. Out of these 22,659 cases of supplies, drugs/ consumables were supplied with delay in 7,599 supplies. The delays observed in 7,599 cases of supplies are shown in **Chart 4.1**.

Chart 4.1: Range of Delay in supply of drugs to warehouse



Source: Analysis of data from Online Drug Inventory and Supply Chain Management System (as of November 2021).

This delay not only impacted user agencies of HMSCL but also caused undue hardship to the patients who are the ultimately beneficiaries. For instance, NHM Haryana had issued 88 indents to HMSCL for supply of drugs and equipment related to child health, referral transport, maternal health, Rashtriya Bal Swasthya Karyakram, etc. during 2016-21. In 43 out of 88 cases, the time taken from indent received to supply made was 6 months to more than 3 years. Further, in 21 cases¹⁰, supplies have not been made by HMSCL to NHM till date (November 2021) even after lapse of a period of one to four years. In these 21 cases, HMSCL had received advance of ₹ 45.51 crore. The delay has not only affected the implementation of schemes but has also deprived the beneficiaries of the intended benefits.

HMSCL stated (January 2023) that procurement for the indented items is initiated

- (i) if approved sources are present on valid HMSCL Rate Contract for the indented items as on date, then purchase orders are placed accordingly after taking necessary approval from competent authority and (ii) if approved sources are not available, HMSCL Rate Contract is arranged for which e-tenders are published. Purchase orders are issued after the funds against the indents are transferred to HMSCL by the indenting department. The reply of HMSCL is not tenable as NHM had already transferred the advance to HMSCL but supplies were made to NHM in 43 cases with delay of more than three years and in 21 cases, no supply had been made even after lapse of a period of one year to four years.

(ii) Non-levy of penalty worth Rs. 8.66 crore for non-supply of medicines to HMSCL

As per conditions 3.1 and 3.2 Durg purchase policy, 2018 delivery period would be 60 days from the date of Purchase Order and in case of drug items requiring sterility test, the delivery period would be 75 days. Further, condition 3.6 of Durg purchase policy 2018, stipulates that in case of supply of drugs of less than 60 *per cent* of ordered quantity within the delivery period, penalty of 20 *per cent* of unexecuted value would be levied along with risk purchase from approved source as per drugs purchase policy or local market at risk and cost of the firm. As per condition 8.1 drugs purchase policy 2018, such a penalty is recoverable from any amount payable to the supplier.

It was observed that as of October 2021, in 264 cases, the suppliers had not supplied the drugs within the stipulated time. The total value of supply in these 264 cases was ₹ 43.32 crore. The total penalty recoverable in these cases works out to be ₹ 8.66 crore (20 *per cent* of ₹ 43.32 crore) which was not recovered using Bank Guarantee or any other means till January 2022.

HMSCL stated (January 2023) that an amount of ₹ 94.25 lakh had been deducted from the vendors. In case of the remaining recovery, it would be made from the bill of the firms by the Accounts Wing and the details would be submitted to Audit when the recovery was made.

(iii) Delayed Supply/Non-Supply of Drugs/Consumables to health institutions by District warehouses

Health institutions in the State send the requisition for drugs to seven warehouses¹¹ which supply the drugs to health institutions against their requisitions. Data analysis of ODISCM portal revealed that health institutions in the State of Haryana raised 11,05,981 requisitions to the warehouses from 2016-17 to 2020-21 but received drugs (Full/Short supply) for 9,60,667 (87 *per cent*) requisitions.

Out of a total of 11,05,981 requisitions made by the health institutions, full supply was made in 7,89,124 (71.4 *per cent*) requisitions, short supply was made in 1,71,543 (15.5 *per cent*) requisitions and no supply was made in the remaining 1,45,314 (13.1 *per cent*) requisitions.

Quantity of drugs requisitioned by health institutions and supplies made by warehouses in the State during the period 2016-21 is shown in **Table 4.13**.

Table 4.13: Delay in Supply of Drugs/ Consumables by Warehouses to Health Institutions

Quantity of drugs requisitions by Health Institutions (Number in crore)	Quantity of drugs supplied by Warehouses (Number in crore)	Supply (%)	Delay in Supplying Drugs	
			Range of time (In days)	Quantity Supplied (in crore)
415.47	288.93	69.54	upto 7	256.13
			8 – 15	26.06
			16-30	5.10
			31-180	1.56
			More than 180	0.08

Source: Analysis of data from ODISCM (as of November 2021)

The above table shows that warehouses provided only 69.54 *per cent* of the total drugs requisitioned by health institutions.

Further, drugs requisitioned by health institutions and supplied by warehouses in the three test-checked districts was given in **Table 4.14**.

Table 4.14: Delay in Supply of Drugs/ Consumables by Warehouses to Health Institutions of test-checked Districts

Name of District	Quantity of drugs requisitioned (in lakh)	Quantity of drugs supplied (in lakh)	Supply (%)	Delay (in days)
Panipat	1,163	954	82.02	1 to 244
Hisar	2,998	1,957	65.27	1 to 139
Nuh	1,946	1,215	62.44	1 to 229

Source: Analysis of data from ODISCM (as of November 2021)

Thus, in the test-checked districts, the supply of drugs indented by health institutions to warehouses ranged between 62.44 *per cent* and 82.02 *per cent*. The warehouse had supplied drugs to health institutions with a delay up to 244 days.

This was one of the most important reasons for non-availability of essential drugs in the health institutions.

HMSCL replied (January 2023) that there were instances of delay in pick-up of supplies by the health institutions due to non-availability of vehicles or absence of pharmacist. In such cases, the indented quantities would be issued to other health facilities as the ODISCM portal is regulated by issuance and not by indented pattern. Sometimes, particular drugs/items were not available at the time of physical issuance, hence, these were shown pending in the portal. In case of short supply, issuance of the medicines from the respective warehouse was to be done to rationalise the issuance and ensure stock availability to all the other health institutions.

The reply was not maintainable as the main reason for delayed supply to health facilities was delay in receipt of drugs by HMSCL from suppliers (as discussed in sub-para 4.5.5(i)). Further, approximately 30 *per cent* drugs had not been supplied to the health institutions due to inadequate availability at warehouses.

(iv) Non-availability of medicines/drugs for patients

Audit obtained prescription slips from 120 OPD patients of District Hospitals (DHs), Panipat, Hisar and Nuh. Scrutiny of these prescription slips revealed that all medicines/drugs were not being provided to the patients in DH, Panipat and Hisar. However, in the case of DH, Nuh, all medicines were being provided to the patients. The details of the medicines/ drugs prescribed, the number of medicines/drugs provided to the patients in DH Panipat and DH Hisar are given in **Table 4.15**.

Table 4.15: Non-availability of medicines/drugs for the patients

Name of the Hospital	Number of medicines prescribed by doctors	Medicines/drugs provided by the hospital	Non/short supply of medicine drugs	Percentage of medicine/ drugs not supplied
Panipat	154	122	32	20.78
Hisar	176	121	55	31.25

Source: Prescription slips issued by doctors was collected in April 2022 (Panipat) and June 2022 (Hisar)

From the above table, it is evident that all the medicines prescribed were not being provided to the patients. There was shortage of medicines by 20.78 *per cent* and 31.25 *per cent* in DH, Panipat and Hisar respectively.

Thus, due to non-supply, short-supply or delay in supply of drugs to the warehouses by HMSCL and by warehouses to Health Institutions, District Hospitals could not provide all the prescribed medicines to the patients as discussed in earlier paragraphs. As a result, the patients of the District Hospitals had to bear the cost of medicines from their own pocket and the objective of providing free medicines to the patients was not fully achieved.

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

HMSCL was made in 2014 with a motto to provide affordable and quality medicines to the population of Haryana. HMSCL caters all the 22 districts of Haryana through 7 warehouses which are at Ambala, Bhiwani, Gurugram, Hisar, Karnal, Kaithal And Rohtak. Each Warehouse is catering to 2-5 districts.

Each indenting Health facility like GH, SDH, CHC, PHC and HWCs are registered on the dpmu web portal as an independent entity .Online indent is made by the respective health facility and the supplies to be lifted by the health facilities from their respective warehouse at their own level. Issuance is done as per the availability of the stock and quantity indented by rationalizing the same.

To cater all these numerous health facilities, a monthly roaster is being prepared by the Warehouses and shared with them so that the lifting of medicines can be done in a timely manner. The indent has to be prepared by the respective health facility one week before lifting the stock as per the date mentioned in the roaster.

However, in emergent conditions or availability of new item at warehouse, they can indent anytime in the month and lift up the item physically from the Warehouse. Stock is Rationally distributed among all the health facilities after considering following factors:

1. Average Monthly Consumption of last 6 months
2. Stock on Hand of the health facility
3. Stock available at warehouses and

Rational distribution is to be done to avoid excess stock or stock out situation among health facilities.

However, there are instances of delay in pick-up of supplies by health facilities due to non-availability of vehicle or absence of pharmacist etc. In such case the indented quantity is not reserved for that respective facility and can be issued to another facility as the stock status on DPMU web portal is regulated by issuance pattern not on indent pattern.

Further, following is submitted regarding Delay supply and No Supply to the Health Facilities by Warehouses:

1. That sometimes stock of that particular item was not available at the time of physical issuance, hence, the Indents made by facilities are shown pending in the portal. However, the same facility can indent /issue the same item with fresh indent as per monthly roster and the availability of stock at warehouse. Meanwhile, the pending indents was not deleted by the health facilities and they still shown pending in the portal.
2. In this regard, it is submitted that physical receiving date of supplies at Warehouses has been restricted. A notice in this regard has also been published on DPMU Portal 's Notice Board on 29.11.2024 prior to the implementation of this change. Copy of screenshot of DPMU Portal where the said notice is published is enclosed as **Annexure –I**.
3. That facility needs to delete the previous un-issued Indents while making fresh/current monthly demand indents. (Delete Previous Indents Option already available to Facilities DDPMU Portal).
4. That these pending indents were issued later to minimize or nullify the list of pending indents from portal by warehouses. **However, same drug was issued to multiple times to the same facility during the tenure when indent to be raised and issuance done against that indent (as per the replies submitted by warehouses).**

For reference, details of few indents (delay supply) as per the annexure provided by Audit team were cross checked by warehouses. The replies received are placed at Flag -A for Warehouse Ambala, Flag -R for warehouse Rohtak, Flag- G for warehouse Gurugram and Flag- K for Warehouse Karnal.

For No supply details of few indents are placed at Flag-B received from warehouse Karnal and Gurugram. (These details are for reference only)

(ii) Further, regarding Short supply to the Health Facilities by Warehouses:

In this regard, it is submitted that Issuance of the medicine from respective warehouse is to be done as per the availability of the stock at warehouse, quantity indented by health facility, their consumption pattern and stock availability of that drug at

health facility to rational the issuance and ensure the stock availability to all the other health facilities as the one warehouse is to be catered 2-5 districts along with the Medical Colleges.

Hence para may kindly be dropped.

(iii) "As per clause No. 3.5 of HMSCL Drug Policy, 2023, if the supply is between 60% to 90% of the ordered quantity by the 75th/90th days of delivery period, the supply will be considered as part supply".

"As per clause No. 3.6 of HMSCL Drug Policy, 2023, if the supply is less than 60% of ordered quantity by the 75th/90th days of delivery period, the supply will be considered as non-supply".

After completion of delivery period there is a provision of penalty @ 0.5% per day of the supply made after 60th day/75th day till 75th day/90th day (i.e. 15 days) as per Clause No. 8.1(1) of Drug Policy. After 15 days, provision has been made on DPMU Portal for automatic extension of 30 days with 20% penalty on the value of unexecuted order or on the value goods supplied after delivery period and such penalty is recovered from any amount payable to the supplier.

Since the risk purchase has not been done by HMSCL since 2018 and there are lots of cases in which complete payments of the firms have been withheld/ deducted on account of risk purchase. Now, After detailed discussions & deliberations it has been decided as under:-

- i. 15% additional amount on unexecuted quantity shall be withheld from the other payments of the firm on account of risk & purchase till the risk purchase of the same drug is not executed.
- ii. An automatic notice shall also be issued to the supplier to ensure supply within 30 days otherwise 15% extra amount of unexecuted supply order will be withheld for the purpose of risk purchase. Necessary amendments regarding automatic issue of notice of risk purchase shall be done on DPMU portal.
- iii. This extra 15% amount of unexecuted supply order shall be withheld from any subsequent payments/PBGs available with HMSCL on account of risk & purchase till the risk purchase of the same drug is not executed from any alternate rate contract/approved sources as per HMSCL Policy. If the difference of amount is less than 15% withheld amount then the balance shall be refunded to the supplier and if the difference of amount is more than 15% withheld amount then the balance shall be deducted from the future payments/pending PBG etc.
- iv. 15% extra amount on unexecuted supply order be withheld and pending payments of the firms be released.

However, a recovery of Rs. 1.84 crore has been made against 232 risk purchase cases out of 648 risk purchase cases and Rs. 2.15 Crore has been made on account of 15% withheld amount on account of risk purchase. Thus, total recovery has been made 3.99 Crore. Balance recovery is being made. Hence, para may kindly be dropped.

Not relates to Haryana Medical Services Corporation Limited.

Observations and Recommendations of the Committee as under:-

On the observations of the Committee in respect of non-supply, shortage of medicines and delay in supply of drugs, the departmental representative gave the replies in detail for which the Committee was almost satisfied. Moreover, in respect of observation regarding status of recovery of ₹8.66 crore against the firms, the departmental representative explained that out of rupees 8.66 crore, an amount of ₹3.99 crores have been recovered from the firms, but some amount which was to be made to the firms on partial supply, have been made to those firms who have given the consent to make the payment after deducting the particular amount. They have also apprised to the Committee that the policy in this regard is under consideration with the government and the firms who have filed the litigation, the payment will be made to them after finalising the policy. However, the Committee decided to keep this para pending.

The Committee recommends to submit the latest report to the Committee within three months, positively.

[68] 4.5.6 Input controls:

In ODISCM data, when the supplier dispatches the drug to a warehouse, the dispatch date is captured in the field named "Start Date_of_Delivery", which is entered by the supplier. The date when drugs reach the warehouse is captured in field named "Actual_Wh_Receipt Date", which is entered by the concerned warehouse employee. There should not be any case where the date of dispatch is earlier than the date of delivery. These become crucial fields because penalty for delayed supply was calculated on the basis of these dates.

On analysis of data, it was found that there were 3,769 cases, where the entered receipt date was prior to the entered dispatch date. Audit observed that this became possible as no validation control was enforced for this field and user at warehouse could have entered any date as receipt date.

HMSCL, in its reply, admitted (January 2023) that "Physical receiving date" field was an open date field in software and that receiving date was entered by warehouse users only. It also stated that the NIC/NICSI Support team has been directed to implement the restriction of the receiving date in the online portal.

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

In this regard, it is submitted that physical receiving date of supplies at Warehouses has been restricted. A notice in this regard has also been published on DPMU Portal 's Notice Board on 29.11.2024 prior to the implementation of this change. Copy of screenshot of DPMU Portal where the said notice is published is enclosed as **Annexure –I**.

Observations and Recommendations of the Committee as under:-

The Committee observed that as per reply of the department, there is gross negligence as well as procedural error in input and distribution of the drugs, but the department has neither fixed the responsibility, nor took any disciplinary action against the responsible officers/ officials.

Therefore, the Committee recommends to submit a complete record within three months, positively to the Committee in this regard and also decided to keep pending this para till the relevant record is submitted for consideration of the Committee.

[69] 4.5.7 Accepting drugs having shelf life less than 60 or 75 per cent:

As per condition 2 of Durg purchase policy, 2018 the drugs/ consumables which are supplied should not be older than 1/4th (25 per cent) of its shelf life from the date of manufacture and it should have 3/4th (75 per cent) of its shelf life remaining at the time of delivery and in case of vaccines and biologics and imported products the remaining shelf life of 3/5th (60 per cent) or more is accepted at the time of delivery.

During the period 2016-17 to 2020-21, HMSCL had placed purchase orders for supply of various drugs/vaccines and the supplier had supplied drugs/vaccines at warehouses. Out of the total supply orders placed during the above period, the supply in respect of supply order worth ₹ 19.11 crore were accepted having left over shelf-life ranging from 27.16 per cent to 74.98 per cent. Drugs/ consumables except vaccines, biologicals and imported products should not have been accepted for these supplies. Further, it was noticed that drugs/vaccines valuing ₹ 1.84 crore out of ₹ 19.11 crore, were accepted where the remaining shelf life was less than 60 per cent which was required not to be accepted by HMSCL as it was in contravention to the Drugs Purchase Policy.

HMSCL replied (January 2023) that in certain cases, on the request of the firm and keeping in view the urgency and criticality of the drug, the relaxation in shelf life was given to the firms after taking approval from the competent authorities in larger patients welfare. Thus, there is no loss to the Government and the goods were made available to the patients keeping in view the interests of patient care and welfare. The reply is not tenable as acceptance of such drugs/vaccines was in contravention of Drugs Purchase Policy and was an undue favour to the suppliers.

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

HMSCL has been established with an aim for procuring medicines/drugs/ consumables/equipment for the state of Haryana. For this regular indent are being received from indenting department such as DGHS, NHM, WCD and Medical Colleges from time to time. HMSCL float the tender and make the procurement from the L1 after conducting negotiations and approval from Hon'ble Health Minister. The mandate of the Government of Haryana is to provide free medicines to the people of Haryana for this HMSCL has been given the task of procuring the medicines and making it available to the health facilities.

As per the policy the clause regarding shelf life is as follows: -

- 2.1 The drugs/ consumables should not be older than 1/4th (25%) of its shelf life from the date of manufacture and it should have remaining 3/4th (75%) of its shelf life at the time of delivery.
- 2.2 In case of vaccines and biologics and imported products the remaining shelf life of 3/5th (60%) or more will be accepted at the time of delivery.

During the supply certain times request are received from firms for accepting the supplies with short shelf life. The request is being analyzed and then keeping the urgency and stock position of the item, the approval is taken from the competent authority to receive the item. Even on multiple times the request is rejected on case-to-case basis if the items are already available in the stock of the Warehouses or there is no urgency/requirement of the item.

As of now, the approval is being taken from the indenting department for which the particular item is being procured. After getting the approval from indenting department, approval from MD, HMSCL is taken for making the online changes on the DPMU web portal.

Besides this Health being a state subject cannot be predetermined and certain time's lenient view is to be taken keeping in view the urgency and need of the drug as these are needed for saving the patient life.

As per the Clause No. 10.12 of Drug Policy, 2018 "If the drug gets expired at Warehouses level then the same has to be replaced by the firm free of cost. In case of non-replacement of drug, the said cost is recovered from the pending payment of the firm or from PBG of the firm".

Thus, there is no loss to the Government and the goods are made available to the patient keeping in view the best interest of patient care and welfare for which HMSCL has been established. No relaxation is required for Sr. No 63-71 as the shelf life is above 60%. The records may be cross checked as the item has been received as per the policy and shelf life clause. The item-wise remarks of excel sheet provided by Audit Team is placed at Annexures **S1** and **S2** for references. Hence para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

The Committee observed that the facts which have been explained by the departmental representative during the oral examination are contradictory with the para as the same have not been mentioned therein.

Therefore, the Committee recommends to submit the updated reply within three months, positively which will be take up after receiving the same and the Committee decided to keep pending these both paras.

[70] 4.5.8 Loss due to non-replacement of expired medicines:

As per condition 2.3 of Durg purchase policy 2018, HMSCL, the bidder should give an undertaking that the firm would replace the unused expired stores with fresh goods. Further, the firm would be informed by HMSCL about expiry of stock 180 days in advance.

Data analysis of ODISCM revealed that expired medicines worth ₹ 14.52 crore (₹ 6.19 crore at warehouses and ₹ 8.33 crore at other health institutes) were lying in the warehouses/health institutions. HMSCL did not take adequate steps to get medicines in the warehouses/health institutions replaced by the concerned firm before the expiry date by issuing advanced directions before 180 days of expiry date as per the policy. This resulted in loss of drugs/medicines amounting ₹ 14.52 crore.

HMSCL stated (January 2023) that the amount of ₹ 6.90 crore could not be recovered under replacement conditions for expired drugs as drugs/goods had expired at health institutions. An amount of ₹ 3.71 crore was not recovered for replacement as the purchase orders were issued by Haryana Rate contract (HRC)/ESI/other sources in which clause of replacement of expired drugs did not exist. Out of the balance amount of ₹ 2.21 crore, ₹ 0.59 crore had been deducted from the bills of firms and the remaining recovery would be made from the firm's bills/performance security. The reply is not tenable as against the total recovery of ₹ 14.52 crore, recovery of ₹ 0.59 crore only has been affected. The Department should devise a mechanism for replacing the drugs expiring at health facilities. Moreover, the clause related to replacement of expired drugs should have been incorporated by the Department before purchasing drugs on other department's RCs.

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

1. As per the policy the information (through automated email) is sent to the firm informing the quantity which is to be expired in 6 months from the online DPMU web portal at Warehouse Level **(Copy placed at Flag A)**.
2. After the expiry of the item at the respective Warehouse the information through automated email is sent to the concerned firm from the online DPMU web portal to replace the quantity which has expired at the respective Warehouses **(Copy placed at Flag B)**.
3. Also, the letter is sent manually to the firm to replace the quantity which has expired at the respective Warehouses **(Copy placed at Flag C)**.
4. It is pertinent to mention here that the HMSCL Policy was issued by the Govt. vide memo No. 15/15/2006-6 HB II dated 16.04.2015. The purchase orders which were issued on above mentioned policy were placed from the month of August 2016 on HMSCL rate Contract in which the expiry clause at clause no. 10.13 has been incorporated in the policy.
5. As per the Clause no 10.13 of policy the following is stated:-

“Due diligence should be there at the time of ordering state so that there is no expiry however some lifesaving drugs like adrenaline, anti-snake venom, streptokinase etc should be kept at the facilities at all the times even at the cost of expiry. There should be no drug in warehouse whose quantity lying in warehouse is more than 12 months Average Monthly Consumption (AMC). The timelines of quality testing should be strictly followed. For drugs/consumables lying in the warehouse the supplier should be intimated six months before expiry and supplier is bound to replace the said drug after expiry. Also, in this regard if the supplier does not replace the drug the cost of said drug will be recovered from

the drug will be destroyed by Warehouse Manager after permission from MD, HMSCL as per biomedical waste disposal norms. (Copy placed at Flag E).

The amount of expired drugs increased at present from Rs. 14.52 crore to Rs. 20.31 crore.

Out of the 20.31 crore mentioned in the para, the amount of 6,90,20,373/- is not covered under replacement for expired drugs as the goods have expired at facility level and not Warehouse Level. Thus, for this the reply may be sought from the concerned Civil Surgeon/ MSD wing of DGHS.

6. Amount of Rs 3.71 crore is not covered for replacement as the Purchase orders were issued on HRC/ESI/OTHER Rate Contract etc. in which clause of replacement of expired drugs was not there.
7. Remaining amount comes to Rs. 9.70 crore out of which Rs. 3.96 crore has been recovered.
8. Further it is stated that as per the Clause No 10.13 of the policy, the replacement of expiry is asked up till warehouse level. If the replacement is not made, then the amount equivalent to the amount of goods expired are recovered from the pending payment of the firm or from PBG of the firm.

Sr. no	Total Amount as on date	Amount of goods expired at Facility level which are not liable for replacement as per HMSCL Policy	Amount of Purchase orders placed on HRC/ESI/ Other Source/ coupons which are not liable for replacement	Cases sent to Accounts for making the deduction which are covered under replacement clause of HMSCL Policy
1	20.31 cr	6.90 Cr	3.71 cr	9.70 cr

An amount of Rs. 3,96,23,945/- has been deducted from the bills of the firms. Remaining recovery will be made from the firm's bills/performance security. Hence para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

The Committee observed that the facts which have been explained by the departmental representative during the oral examination are contradictory with the para as the same have not been mentioned therein.

Therefore, the Committee recommends to submit the updated reply within three months, positively which will be take up after receiving the same and the Committee decided to keep pending these both paras.

[71] 4.6.1 Supply of NSQ (not of standard quality) to the health institutions issues to patients:

Data analysis of ODISCM portal for the period 2016-21 revealed that seven warehouses supplied drugs/medicines in 9.61 lakh cases to the health institutions. Out of this, in 7,975 cases, a total of 376 lakh drugs/medicines supplied to health institutions were NSQ (Not of Standard Quality) and these drugs were further issued to the patients in these health institutions. Further, it was observed that out of these 7,975 cases of NSQ

drugs/medicines, in 7,947 cases drugs/medicines were supplied to the health institutions from the warehouses before getting the test reports from the laboratories and in the remaining 28 cases, NSQ drugs were supplied to the health institutions even after receipt of the laboratories test report. The test reports of these drugs in 7,975 cases came 1 to 595 days after their dispatch to the health institutions from warehouses.

Further, in the test-checked districts, i.e., Panipat, Nuh and Hisar, drugs supplied to health institutions in 1,042 cases were not of standard quality thus posing a risk to the health of the patients. It was further observed that the test reports of these medicines were received in the warehouses with a delay of up to 547 days after their dispatch to health institutions.

HMSCL stated (January 2023) that drugs were distributed only if these were declared to be of Standard Quality. However, in some cases, random sampling was conducted by State Drug Controller Haryana (SDC) from warehouses/ health institutions after distribution and got tested and could be declared NSQ later on. In such cases, as soon as the letter or test report is received from the SDC Haryana, the item is blocked in the portal. The reply is not tenable as during physical inspection of the test-checked health facilities, it was found that most of these NSQ drugs were not only supplied to the health institutions, but also issued to the patients.

As discussed in Paragraph 4.5.2, 15 suppliers had supplied NSQ drugs/ medicines, on more than two occasions. Continued procurement of drugs from these suppliers despite their drugs being tested as NSQ displays callous attitude of HMSCL.

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

As per the details of NSQ to facilities list: 7947 batches have been mentioned, which is on scrutiny was found to be only 90 batches/ samples (Annexure attached) as these were found to be in repetition in multiple times.

In this regard it is submitted here that as per the Policy, the samples as received from warehouses are sent for quality testing to the empanelled labs (tender for empanelment of labs for testing of medicines and medical consumables is floated and thereafter Rate Contract is executed with successful bidders) and thereafter distributed only if these are declared of standard quality. Further, it is pertinent to mention that any item if found to be of Not of Standard Quality (NSQ) by the empanelled lab, the same is declined in the portal itself. Accordingly, it automatically gets blocked and the same is not available for distribution to any of the health facilities as per the provision in the portal. It is pertinent to mention that the firm is liable for replacement of the failed batch, thereafter the replaced batch is again sent for quality testing and if it is declared pass, only then the distribution is done by the DPMU portal.

Further, it is relevant to mention that the batch which has already been passed by the empanelled lab is accepted in the portal for distribution, however at later stage, in some cases, random sampling is conducted by State Drug controller Haryana (SDC) from warehouses/ health facilities (i.e. during the distribution phase) and tested and could be declared as Standard Quality/NSQ at later stage. In such cases as soon as the letter or test report is received from the SDC, Haryana, the item is blocked in the portal and

replacement is sought from the firm and if replacement is not done by the firm then penalty is imposed on the firm and deductions are made either from the payable amount or Performance Bank guarantee. Thus such cases (like other regular NSQ cases), are dealt as per the provisions of HMSCL RC and HMSCL Drug Policy. So far as 28 samples i.e., distributed without testing is concerned, it is submitted that testing conducted with offline codification the details is placed at **Annexure-II**. Hence para may kindly be dropped.

Observations and Recommendations of the Committee as under:-

On the supply of non-standard quality drugs to the health institution and provided to the patients, the Committee raised various observations to the departmental representative and they have tried to satisfy the Committee, but in the absence of concrete reply, the Committee was not satisfied therewith.

Therefore the Committee recommends to call the Food & Drugs Administration Department in the next meeting to clarify the observation of the Committee. However, the Committee decided to keep pending this para.

[72] 6.7 Non-submission of Utilisation Certificates:

DGHS releases quarterly advances to HMSCL for the purchase of medicines and equipment. After receipt of funds, Purchase Orders (POs) are placed online through the online portal of HMSCL. Against these advances, HMSCL furnishes the Utilisation Certificates (UCs) to DGHS.

On scrutiny of UCs of advances in respect of two schemes², it was observed that the UCs were furnished by HMSCL on the basis of POs raised irrespective of whether the commitment was fulfilled by the supplier or whether the amount had actually been utilised.

During the years 2020-23, HMSCL furnished UCs for ₹ 17.56 crore to DGHS against 199 POs where supplies were incomplete or no payment was made to the suppliers.

The Managing Director, HMSCL accepted (January 2023) that previously Utilisation Certificates were being issued on the basis of supply order issued. In future, Utilisation Certificates would be issued after the funds are utilised.

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

In this connection, it is submitted that an advance of Rs. 67.80 crore was received during the year 2020-21 to 2022-23 from Director General Health Services (DGHS), Haryana, Panchkula for the purchase of medicines for the hospitals and scheduled caste patients against which purchase orders were issued amounting to Rs. 62.05 crore. Against these supply orders Utilisation Certificate of Rs. 59.25 crore was sent to DGHS. As per para No. 8 of FD letter dated 04.02.2015 "*As the Health Department will be giving advance for bulk purchase of medicines/equipments and in case it remains unsettled, the Health Department will still be entitled for drawing Petty Advance for smooth functioning of department. Further such Petty Advance will have to be adjusted within the period of one month of drawl*".

Further, as per para No. 9 of FD letter dated 04.02.2015 "*At the end of the Financial Year unutilized stock to the extent of 20% of the total value can be kept at the level of*

HMSCL, which will be adjusted during, and in any case, not later than first quarter of the subsequent year. Accordingly, in such eventuality of unutilized stock the advance will be settled during the first quarter of the subsequent Financial Year (copy enclosed)". Efforts are being made to utilize the funds in the next quarter of the financial year. Hence para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

The departmental representative explained that out of the purchase order amounting to ₹62.05 crore, an amount of ₹59.25 crore has been settled and utilisation certificates have already been submitted and also assured that the rest of utilisation certificates will be submitted within three months.

The Committee was satisfied with the reply and recommends to reconciling with the audit and submit the report to the Committee within three months, positively. The Committee also decided to keep this para pending.

AYUSH Department

[73] 2.5 Human resource under AYUSH:

Sanctioned strength for AYUSH Department is 2,277 which is 5.5 *per cent* of the total sanctioned strength of Health Institutions under Government of Haryana. It was observed that 1,261 (55 *per cent*) posts were vacant in this department as far as regular employees are concerned. Shortage had been observed in many key posts which has been discussed in succeeding paragraphs. Category-wise position of manpower is given in **Table 2.23**.

Table 2.23: Manpower position under AYUSH as of October 2022

Category	Sanctioned Posts	Working Strength	Vacant Posts	Percentage of Vacant Posts
Doctor	750	372	378	50.4
Nurse	27	2	25	92.6
Paramedics	1,208	480	728	60.3
Other	292	162	130	44.5
Total	2,277	1,016	1,261	

Source: HRMS data

The department has shortage of 50.4 *per cent* Doctors, 92.6 *per cent* Nurses and 60.3 *per cent* Paramedical staff. There was shortage of 44.5 *per cent* staff in "other" category also which includes posts of Clerks, Accountants, Assistants, Sweepers, Ward-boys etc.

Shortage of manpower for some key posts in AYUSH Department is depicted in **Table 2.24**.

Table 2.24: Position of manpower in some key posts under AYUSH Department (as of October 2022)

Post Name	Sanctioned Posts	Working Strength	Vacant Posts	Percentage of Vacant Posts
Pharmacist Ayurvedic	548	383	165	30
Ayurvedic Medical Officer	546	304	242	44
Trained Dai	484	36	448	93
Lecturer	37	15	22	59
MPHW(F)	34	0	34	100
Homeopathic Medical Officer	33	3	30	91
Dispenser Homoeopathic	29	17	12	41
Reader	28	13	15	54
Professor	28	13	15	54
District Ayurvedic Officer	22	13	9	41
Ayush Yog Coach	22	0	22	100

Source: HRMS data

Colour code: Red denotes most vacancies; yellow denotes moderate vacancies and green denotes least vacancies.

As shown in the table above, 30 *per cent* to 100 *per cent* posts were vacant in some key posts. Skewed distribution of posts in AYUSH Department at District level is shown in **Table 2.25**.

Table 2.25: District wise skewed distribution of AMOs under AYUSH Department as of October 2022

District Name	Population as per 2011 census	Total posts				Ayurvedic Medical Officer			
		Sanctioned Post	Working Strength	Vacant post	Vacant post Percentage	Sanctioned Post	Working Strength	Vacant post	Vacant post Percentage
Faridabad	18,09,733	30	14	16	53	8	6	2	25
Hisar	17,43,931	164	67	97	59	53	21	32	60
Gurugram	15,14,432	68	35	33	49	13	12	1	8
Kamal	15,05,324	97	47	50	52	28	17	11	39
Sonipat	14,50,001	92	53	39	42	27	18	9	33
Jind	13,34,152	116	50	66	57	36	12	24	67
Sirsa	12,95,189	117	49	68	58	40	21	19	48
Yamunanagar	12,14,205	66	33	33	50	18	10	8	44
Panipat	12,05,437	64	27	37	58	19	4	15	79
Bhiwani	11,32,169	104	65	39	38	25	23	2	8
Ambala	11,28,350	108	39	69	64	18	13	5	28
Nuh	10,89,263	77	24	53	69	16	6	10	63
Kaithal	10,74,304	86	42	44	51	26	14	12	46
Rohtak	10,61,204	99	72	27	27	32	27	5	16
Palwal	10,42,708	72	25	47	65	15	8	7	47
Kurukshetra	9,64,655	229	113	116	51	20	17	3	15
Jhajjar	9,58,405	100	42	58	58	30	16	14	47
Fatehabad	9,42,011	62	26	36	58	19	9	10	53
Mahendragarh	9,22,088	237	56	181	76	39	13	26	67
Rewari	9,00,332	63	31	32	51	18	16	2	11
Panchkula	5,61,293	131	82	49	37	19	14	5	26
Charkhi dadri	5,02,276	95	24	71	75	27	7	20	74
Total	2,53,51,462	2,277	1,016	1,261	55	546	304	242	44

Source: HRMS data

Colour code: Red denotes most vacancies; yellow denotes moderate vacancies and green denotes least vacancies.

The table given above shows that posts have been sanctioned unevenly at district level. The range of total posts sanctioned for districts varies from lowest (30) in Faridabad to highest (237) in Mahendragarh. Panchkula has the lowest population of 5.61 lakh and 131 posts are sanctioned for it whereas for Faridabad which has the highest population of 18.09 lakh, only 30 posts are sanctioned. It shows that posts have not been sanctioned by considering the population of the district.

Further, the available manpower in the Department has not been distributed uniformly. The range of vacant posts in the districts lies between 16 and 181 in absolute figures and in terms of percentage 27 *per cent* to 76 *per cent* posts are vacant at district level.

Total 44 *per cent* posts of Ayurvedic Medical Officer (AMO) were lying vacant in the State. At district level, the lowest 8 *per cent* (Gurugram) to the highest 79 *per cent* (Panipat) posts were vacant for AMOs. In terms of absolute numbers also, there exists a huge variation in the vacant posts of AMOs as in Gurugram district only one post of AMO was vacant whereas in Hisar district 32 posts of AMOs were lying vacant.

In addition to regular employees, as of January 2024, AYUSH Department has deployed 2,234 contractual staff also which takes the total deployed manpower to be more than the sanctioned strength. It shows that the sufficient manpower was deployed against the sanctioned strength but out of 2,234 contractual staff, 916 were Yog Sahayaks and 1021 were Sweepers, Water Carriers etc.

AYUSH Department replied (January 2023) that requisitions had been sent to Haryana Public Service Commission (HPSC) and Haryana Staff Selection Commission (HSSC) for recruitment of District Ayurvedic Officer, Ayurvedic Medical Officer, Homeopathic Medical Officer, Ayurvedic Pharmacist, Homeopathic Pharmacist, Ayush Yog Coach and MPHW.

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

The manpower position under AYUSH as on April, 2025 is under: -

Category	Sanctioned Posts	Working Strength	Vacant Posts	%age of vacant posts
Doctor	1730	822	908	52.50
Nurse	22	14	8	36.40
Paramedical	1153	456	697	60.50
Other	344	174	170	49.40
Total	3249	1466	1783	55.00

Post Name	Sanctioned Posts	Working Strength	Vacant Posts	Vacant %age
Pharmacist Ayurvedic	545	398	147	27
Ayurvedic Medical Officer	1434	801	633	44.14
Trained Dai	484	19	465	96
Lecturer	17	0	17	100
Mphw(F)	36	0	36	100
Homeopathic Medical Officer	153	1	152	99
Dispenser Homoeopathic	29	13	16	55
Reader	14	0	14	100
Professor	14	0	14	100
District Ayurvedic Officer	22	13	9	41
AyushYog Coach	22	0	22	1000

Post Name	% of vacant	Reasons for vacant
Pharmacist Ayurvedic	27	1. Requisition of 58 posts are already pending at HSSC and 54 posts has been sent to HSSC on dated 03.07.2024. (Total 112 posts are pending with HSSC and request to advertise these vacant are sent to HSSC). 2. 23 posts of Ayurvedic Pharmacists are filled through HKRNL).
Ayurvedic Medical Officer	44.14	1. 881 post of AMO has been created by Govt. on dated 14.11.2024 with the condition that one post shall be filled up in each Primary Health Centre for one year and the second post may be filled up thereafter. recruitment has been published by HPSC on dated 21.06.2024. now 530 AMO's has been appointed on dated 08.03.2025. 2. At present 102 (AMO) AYUSH Volunteer are working through HKRN. 3. Requisition pending due to Amendment in Service Rules.
Trained Dai	96	These posts are vacant due to diminishing cadre.
Lecturer	100	Case sent to Govt. vide this office letter no. 13794 dated 08.08.2024 regarding providing relaxation for filling the vacant posts of Baba Kheth Nath Govt. Ay. College & Hospital. Relaxation received on 22.11.2024. Requisition has been sent to Govt. vide this office letter no. 1070 dated 21.01.2025, observation has been received from Govt., Now requisition is being sent to Govt.
Mphw(F)	100	Requisition pending due to framing of service rules.
Homeopathic Medical Officer	99	1. 120 New Creation post on dt. 14.11.2024 for PHC & SHC. Requisition pending due to Amendement in Service Rules. 2. At present 16 (HMO) AYUSH Volunteer are working through HKRN
Dispenser Homoeopathic	55	The requisition of 12 posts are sent to HSSC on dated 19.12.2022.

Reader	100	Requisition has been sent to Govt. vide this office letter no. 13355 date 08-09-2023. HPSC has raised observations. The reply of the observation has been sent to HPSC through Govt. vide this office letter no. 17753 dated 21.05.2024. Posts has been advertised by HPSC on 07.11.2024.
Professor	100	Case sent to Govt. vide this office letter no. 13794 dated 08.08.2024 regarding providing relaxation for filling the vacant posts of Baba Khetha Nath Govt. Ay. College & Hospital. Relaxation received on 22.11.2024. Requisition has been sent to Govt. vide this office letter no. 1070 dated 21.01.2025, observation has been received from Govt., Now Requisition is being sent to Govt.
District Ayurvedic Officer	41	As per service rules, 50% of total posts are to be filled through promotion and remaining 50% posts are to be filled through Direct recruitment. Requisition has already been sent to HPSC to fill up 05 posts through direct recruitment and the case to fill up 02 post by promotion is being sent to Govt.
AyushYog Coach	100	Requisition pending due to framing of service rules.

Observations and Recommendations of the Committee as under: -

This para was take up in its meeting held on dated 09.09.2025 and observed as under:-

The Committee observed that when the policy to create posts of the Ayurvedic Doctors has ben formulated in the year of 2017 in which the criteria of population to sanction the posts has been prescribed but the department has not submitted the reply accordingly, as in the areas having the same population shown the different sanctioned posts.

The Committee recommends that the department have to reply by giving the reason for establishing the sanction post in the districts and data of the sanction post should be reflected on the basis of population.

This para was again take up in its meeting held on dated 30.09.2025 and the Committee observed that as per reply of the department, there are huge vacancy in the dispensaries, health centres and Ayush hospitals, but the department is not taking prompt action to fill up the vacancies, secondly, the posts of MPHWH, which have been newly created in place of Trained Dai could not be filled up due to absence of their Rules.

Therefore, the Committee recommends to get the approval from the government within three months, positively to form the service rules which are pending for a long time and intimate the same to the Committee within the reasoable period/time.

The Committee also observed that in the Baba Khetarnath College there are shortage of doctors and recommends to fill up the vacant posts within three months by intimating to the Committee.

Moreover, the Committee decided to keep pending this para.

[74] 3.9 Internal Audit:

With a view to improve the overall quality of work and reduce errors/ irregularities, there should be an internal audit system in all Government Departments.

Scrutiny of records/ information provided by the departments revealed that there was no internal audit system in place in five⁷⁷ out of eight Directorates/ Society/ Corporation of the Health and Family Welfare Department and DMER. The internal audit system existed in NHM but internal audit of office of Mission Director, NHM Panchkula was not conducted.

The Food and Drug Department stated (February 2022) that the internal audit could not be conducted due to shortage of staff. The Department of AYUSH (June 2022) stated that the case of hiring of Sr. Audit Officer from the Institute of Public Auditors of Northwest Chapter, Chandigarh is under process. The DGHS, Panchkula stated (January 2023) that due to the non-sanctioning of particular staff for this purpose, internal audit was not conducted.

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

It is submitted that, a letter was sent to Public Auditors of Northwest Chapter, Chandigarh for hiring of Senior Audit Officer, but no candidate was found suitable for this. So, again a letter is being sent to Public Auditors of Northwest Chapter, Chandigarh for available 03 candidates for hiring of Senior Audit Officer.

Observations and Recommendations of the Committee as under: -

While replying upon the observation of the Committee by the departmental representative, it has been explained that efforts for creating two posts of Internal Auditor are being made. However, the Committee recommended to keep pending this para until an effective internal audit become functional.

[75] 4.2 Availability of AYUSH essential medicines:

Ministry of AYUSH, GoI had prescribed 277 essential drugs for Ayurveda, Unani, Siddha and Homeopathy in the National List of Essential AYUSH medicines in March 2013. The list was revised in January 2022 by reducing the number of essential drugs to 201. Audit compared availability of AYUSH medicines with revised list of essential AYUSH medicines in the test-checked districts during the period 2016-21. The position is shown in Table 4.4 alongside.

Name of District	Number of Ayurvedic Drugs in EDL	Average Availability of Ayurvedic Drugs during 2016-21
Panipat	201	55
Nuh		100
Hisar		64

Table 4.4: Availability of AYUSH Essential Medicines in test-checked Districts

Source: Information furnished by test-checked Districts during April 2022 to June 2022. Colour code: Red denotes most shortages, green denotes least shortages and yellow denotes moderate shortages

As seen from the table, the availability of Ayurvedic medicines was ranging from 27 per cent in Panipat district to 50 per cent in Nuh district. It was also seen that against the budget provision of ₹ 27.59 crore³ (for drugs/medicines, equipment, others) for the period 2016-17 to 2020-21, an expenditure of ₹ 16.47 crore was incurred thereby leaving

a saving of ₹ 11.12 crore (40 per cent). Thus, despite availability of sufficient funds, the Department did not provide essential medicines to the patients, due to which patients would have had to buy essential drugs from the market increasing their out-of-pocket expenditure.

The Director General, AYUSH, Haryana replied (January 2023) that AYUSH medicines had been procured for AYUSH institutions as per demand received from District Ayurvedic Officers. The reply is not tenable as all EDs prescribed by the Ministry of AYUSH should have been made available in health institutions.

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

It is submitted that the EDs containing list of medicines is not as per the disease burden. Therefore, demand of AYUSH medicines is taken from Districts as per diseases burden and as per the requirement at districts. Demand receives from districts for procurement as and when any non-availability of medicines arises.

Observations and Recommendations of the Committee as under: -

The Committee was not satisfied with the reply of the departmental representative as the Committee observed that they are well aware that the drugs/ medicines are not provided to the patients. The Committee asked the departmental representative why the medicines are not provided to the patients who are also indigent persons. In view of the above the Committee given the recommendation as under: -

1. **The Drug Controller should hold a meeting with the district Ayurveda Officer and get the feedback in respect of the requirements of the drugs/ medicine; and**
2. **Review the matter of availability of medicine/drugs and submit the report to the Committee within a month.**

Therefore, the Committee decided to keep pending this para.

[76] 5.11 Delay in setting up of 50 bedded integrated AYUSH Hospital at Village Mayyer, Hisar:

Operational Guidelines, 2014 for AYUSH services provide that the main objective of AYUSH services is to enhance coverage of healthcare system through cost effective AYUSH services by focusing on core competency areas of AYUSH through upgrading AYUSH hospitals and dispensaries, co-location of AYUSH facilities at PHCs, CHCs, DHs and setting up of upto 50 bedded integrated AYUSH hospitals. Further, financial assistance upto ₹ 900 lakh (for undertaking construction, with lump sum provision for staff quarters fixtures, equipment, etc.) will be provided by GoI to the States/ UT Governments for setting up of upto 50 bedded integrated AYUSH hospitals as a one-time grant.

Ministry of AYUSH, GoI, accorded approval (2015-16) for construction of 50 bedded integrated AYUSH hospital under National AYUSH Mission in Haryana. Land was identified in the premises of Directorate of AYUSH, Panchkula and an amount of ₹ 233.34 lakh (₹ 83.34 lakh, ₹ 100 lakh and 50 lakhs during 2015-16, 2016-17 and 2017-18 respectively) was approved. Another project of National Institute of Ayurveda was approved for district Panchkula and a proposal was sent (April 2019) to Ministry of AYUSH,

Gol by the Director General, AYUSH Department, Haryana to relocate the 50 bedded integrated AYUSH hospital from district Panchkula to village Mayyer. The proposal was approved by the Ministry in June 2019, an amount of ₹ 1,085.18 lakh (₹ 675 lakh from National Ayush Mission + ₹ 410.18 lakh from State budget) were earmarked (September 2019) for the construction of the above hospital. Accordingly, ₹ 675 lakh were released to Executive Engineer, Provincial Division No. III, PWD B&R, Hisar for construction of the above hospital (January 2020). The Department intimated that against the administrative approval of ₹ 1,085.18 lakh, an expenditure of ₹ 812.30 lakh had been incurred (January 2022). However, the hospital did not start functioning as the building was still under construction. Thus, even after a lapse of more than seven years, the main objective to enhance coverage of the healthcare system could not be achieved due to change in site.

The Department replied (January 2023) that 80 *per cent* work had been completed and sanctioned strength for the AYUSH hospital has also been approved. The fact remains that even after a lapse of more than seven years, the hospital could not be made functional.

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

It is submitted that as on date, civil work of 50 Bedded Integrated AYUSH Hospital at Village Mayyer, Hisar has been completed and OPD facility has also started since June, 2024.

Observations and Recommendations of the Committee as under:-

The departmental representative explained the status of the 50 beds hospital constructed at Mayyer, Hisar in which the OPD services are functional, but construction work at the part of PWD (B&R) & Public Health Department is pending and they have ensured that such pending work will be completed shortly.

Therefore,, the Committee recommends to submit the factual position of the hospital within three months, positively regarding works which have been completed, pending and specify period in which the pending works will be completed. However, the Committee decided to keep this para pending.

[77] 8.5 Director General of Ayush:

In Haryana, the registration of Ayurveda and Unani practitioners is regulated by the Council of Indian Medicine, Haryana under the Punjab Ayurvedic and Unani Practitioners Act, 1963⁶, which was notified on 13 December 1963. It was framed to consolidate and amend the law relating to registration of Practitioners of Ayurvedic and Unani System of Medicine and to regulate the practice in such systems.

Similarly, Punjab Homoeopathic Practitioners Act, 1965⁷ regulates the registration of Homeopathy Practitioners in the State, and was notified on 18 June 1965. This Act was framed to regulate the qualifications and to provide for the registration of Practitioners of Homeopathic System of Medicine in the State of Haryana.

- (A) Gol notified the National Commission of Indian System of Medicine Act, 2020 (NCISM) on 21 September 2020, to provide for a medical education system that improves access to quality and affordable medical education and ensures availability of adequate and high-quality medical professionals. It was noted that although this Act extended to the whole of India, the notification regarding implementation of the Act in the State of Haryana was still under

consideration of the State Government (July 2022). Thus, the Ayurveda and Unani practitioners still continue to be regulated by the Punjab Ayurvedic and Unani Practitioners Act, 1963 in the State of Haryana.

As per provision of the Punjab Ayurvedic and Unani Practitioners Act, 1963, there should be a Council consisting of a Chairman and 11 other members, for carrying out the provisions of the Act. Out of 11 members, four members would be appointed by the State Government and the remaining seven members would be elected by the registered practitioners amongst themselves. The tenure of the Council would be five years from the date of its first meeting.

The first meeting of the current Council was held on 28 May 2014 and hence its tenure ended on 27 May 2019. However, the election of members of the Council could not be held up to July 2022, and the incumbent Council members were carrying out the various official functions.

As per provisions of the Act the Council would appoint a Registrar, whose main function was to maintain a register of practitioners in the prescribed form containing the name, address and qualifications of every registered practitioner together with the dates on which qualifications were acquired. Further, every registered medical practitioner should get his registration renewed within one month of expiry of the period of 5 years of registration. If the registration is not renewed as per the prescribed provision, the name shall thereafter stand removed from the register. It was observed that although registrations were being carried out, there were deficiencies in the renewal process. It was intimated (July 2022) by the Registrar that 276 practitioners who had been registered during the year 2016-17, were required to get their registrations renewed in the year 2021-22. However, till January 2023, only 155 registrations had been renewed and the remaining 120 practitioners did not apply for renewal. As no follow-up by way of inspections etc. was carried out with regard to these 120 pending renewals, it could not be ascertained in audit as to whether these practitioners had continued to operate without compliance of the requisite registrations and associated regulations.

In relation to the notification regarding full implementation of NCISM Act, 2020 in the State, the Council replied (July 2022) that there already exists a Council, however, the notification regarding implementation of NCISM Act, 2020 is yet to be issued by the State Government. It was further stated that the matter of election of members was under active consideration by the Government. With regard to the pending renewal of 120 practitioners, Department accepted that these practitioners are required to be renewed.

- (B) Gol notified the National Commission for Homeopathy Act, 2020 (NCH) on 21 September 2020, with the purpose to provide for a medical education system that improves access to quality and affordable medical education and ensures availability of adequate and high-quality medical professionals in the field of homeopathic medicine. It was noted that although this Act extended to the whole of India, the notification regarding implementation of the Act in the State of Haryana was still under consideration of the State Government (July 2022). Thus, the Homeopathic Practitioners continue to be regulated by the Punjab Homeopathic Practitioners Act, 1965 in the State of Haryana.

As per provision of the Punjab Homeopathic Practitioners Act, 1965 there should be a Council consisting of a Chairman and 11 other members, for carrying out the provisions

of the Act. Out of 11 members, three members would be appointed by the State Government and the remaining eight members would be elected by the registered practitioners from amongst themselves. The tenure of the Council would be five years from the date of its first meeting.

The first meeting of the current Council was held on 18 July 2016 and hence its tenure ended on 17 July 2021. However, the election of new Council members was not initiated yet, and the incumbent council was carrying out the various official functions of registration and regulation of the practitioners.

During the exit conference, the Department stated (January 2023) that the appointment of Chairman and other members was in process.

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

It is informed that request had been made to the State Government through Directorate of AYUSH Haryana for issuance of notification of implementation of NCISM Act, 2020 in the State of Haryana. On the request of this Council, Directorate of AYUSH Haryana has informed vide their letter No. D-1A/Ay/Hr /2024-25/ 31452, dated 28.08.2024 (copy enclosed) that advice given by L.R. Office Haryana regarding implementation of NCISM Act 2020 in the State of Hayana is as under :-

“According to sub-section (2) of section 1 of the National Commission for Indian System of Medicine Act, 2020(Central Act no. 14 of 2020), the said Act is applicable to the whole of India and it does not provide for adoption of the said Act by notification by the State.”

The process of election of seven members of the Council has been started and election of members of Council will be conducted within specified time period.

It is informed that total 276 practitioners had been registered during the year 2016-17. In this regard a publication in two leading Hindi Newspapers (Dainik Bhasker & Amar Ujala) was given for renewal of registration.

Out of 276 practitioners, 25 practitioners have got their registration cancelled for getting their registration in other States and 220 practitioners got their registration renewed and 31 practitioners did not apply for renewal of registration.

It is pertinent to mention here that provision of renewal of registration i.e. Rule 3(b) of The Punjab Ayurvedic & Unani Practitioners (General) Rules, 1964 is mentioned on the registration certificate as well as renewal certificate.

It is submitted that the State Govt. of Haryana has appointed Dr. Dinesh Aggarwal as Chairman of the Council of Indian Medicine, Haryana w.e.f. 01-08-2023.

The Election of the seven seats of members of the council is under process and election of seven seats of members will be conducted as soon as possible.

- (B) The National Commission for Homeopathy Act, 2020 (NCH) has been implemented in the State Haryana as per advice given by the office of Director General AYUSH Haaryana vide their letter No. 23718 dated 18-07-2023. The opinion given by DG AUSH is as under:-

“It is opined that as National Commission for Homeopathy Act, 2020 itself that, it extends to whole of India & it is nowhere stated that for states to get it notified hence there is no need of notification. If further needed matter be discussed in L.R. Haryana, Office.”

The election of 8 members of the council of the Council of Homeopathic System of Medicine, Haryana has been completed under the Returning Officer i.e. Additional Director (Admn.) AYUSH Department Haryana and the information was sent to the State Government for notification on 27.10.2023 which is under consideration of the State Government. Three members to be nominated from amongst the registered practitioners by the State Government and the Chairman is also nominated by the State Government from amongst the eleven members under sub-section (4) of section 3 of the Punjab Homeopathic Practitioners Act, 1965.

Observations and Recommendations of the Committee as under:-

The departmental representative explained that the government of India has notified the Act, 2020 regarding Ayurveda and Unani practitioners and in compliance of the provision, election has been conducted, which is pending with the government for notification.

Therefore, the Committee recommends that this para be kept pending till the matter is pending with the government.

[78] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31st March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39

7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20

16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64

20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03

31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

It is submitted that, there are 02 no of Utilisation certificate upto Financial year 2021-22 are pending with department due to the full amount was not utilized. Utilization Certificates of the full amount will be submitted to AG Haryana after utilization of the balance funds soon. The details of Amount is as under:-

Sr.No	Year	Amount	Exp till date	Balance	Remarks/Balance funds
1	2020-21	8,89,60,000	8,88,12,505	1,47,495	Balance funds pertains to the Furniture and Herbal Plants of Ayushman Arogya Mandir, AYUSH. Bills not yet received from HLL Lifecare Ltd.
2	2021-22	2,39,90,400	2,00,96,413	38,93,987	
	Total	11,29,50,400	10,89,08,918	40,41,482	

Observations and Recommendations of the Committee as under: -

The utilization certificates for the amount of ₹3893987/- are pending with the agency to whom the work was allotted, the Committee recommends that utilization certificates be submitted expeditiously and this para is kept pending till the UCs are not submitted.

Food and Drug Administration, Haryana

[79] 2.7 Human Resources under Food and Drugs Administration Department (FDA):

Total sanctioned strength of FDA, Haryana is 583. It was observed that 56 *per cent*, i.e., 326 posts were lying vacant in FDA. Shortage of manpower for some of the posts in FDA are shown in **Table 2.27**.

Table 2.27: Manpower position under FDA including contractual staff (as of October 2022)

Post Name	Sanctioned Posts	Working Strength	Vacant Posts	Percentage of vacant posts
Drug Control Officer (DCO)	46	12	34	74
Assistant	46	19	27	59
Food Safety Officer (FSO)	45	12	33	73
Chemist	29	12	17	59
Laboratory Technician	29	19	10	34
Deputy Superintendent	27	3	24	89
Laboratory Attendant	25	6	19	76
Reader	23	0	23	100
Designated Officer	22	5	17	77
Analyst	11	3	8	73

Source: HRMS data

Colour code: Red denotes most vacancies; yellow denotes moderate vacancies and green denotes least vacancies.

Percentage of shortage for the above-mentioned posts ranged from 34 *per cent* to 100 *per cent*.

As of January 2024, 175 contractual¹⁶ staff has also been hired by FDA but most of the staff was related to clerical and multitasking posts.

The Department stated (December 2022 and January 2023) that selection of 26 DCOs was finalised in 2020 but the matter is under litigation. Further, requisition for the post of Chemist and Laboratory Attendant had already been sent to HSSC during the year 2022. The post of Reader was sanctioned by the Government in 2018 but preparation of service rules is under process. The posts of Assistants, Deputy Superintendents and Designated Officers were to be filled up by promotion, but due to non-availability of suitable candidates, these posts remained vacant.

The department in its written reply stated that as under:

It is submitted that at the time of creation of FDA Department there are 22 Posts of Govt. Food Inspectors now Food Safety Officers are sanctioned but now due to efforts of FDA Department 45 Posts of Food Safety Officers are sanctioned in the Department,

09 Posts are filled on deputation basis from other Departments of Haryana State. At the time of creation of FDA Department there are none post of Designated Officers are sanctioned but now due to efforts of the department there are 22 Posts of Designated Officers are sanctioned in FDA Department out of which 04 Posts are filled on regular basis and 03 posts are filled on deputation basis from other Departments of Haryana State and 15 Posts are lying vacant.

The requisition for 41 vacant Post of Food Safety Officers have been sent to Haryana Public Service Commission, Panchkula vide letter 11.05.2022 through Government vide their letter dated 07.05.2022 which was advertised by Haryana Public Service Commission, Panchkula vide advertisement No 24/ 2022. As per observation of HPSC the Department has sought clarification regarding "Degree" mention in the Service Rules of Food Safety Officer i.e. Haryana Food and Drugs Administration Department Subordinate Offices (Group-B) Service Rules, 2018, from the Chief Executive Officer, FSSAI, New Delhi, vide Commissioner, FDA office letters written to them ample number of times and also vide Commissioner, FDA D.O letter dated 10.04.2023. As per request of FDA Haryana, FSSAI has amended the requisite qualification of Food Safety Officer in rule 2.1.3 of FSS Act, 2006, vide Notification dated 16.01.2023 and subsequent Notification dated 21.09.2023. FDA Department has sent proposal for 1st amendment in Haryana Food & Drugs Administration Department, Subordinate Offices (Group-B), Service Rules, 2018, vide this office letter No. 10/12(39)-1 Admn.-2023/ 2861 dated 28.08.2023 and subsequent letter dated 15.12.2023, 14.10.2024, 25.11.2024, 14.02.2025. FSSAI, New Delhi has issued another Gazette notification for further amendment in qualification of Food Safety Officer as per Rule 2.1.3 of FSS Act, 2006 vide their notification dated 28.03.2025. As per amendment made by Government of India in the qualification of Food Safety Officer, the Department has sent proposal for amendment in Haryana Food & Drugs Administration Department, Subordinate Offices (Group-B), Service Rules, 2018, vide this office letter No. 10/12(39)-1 Admn.-2025/ 1161 dated 23.04.2025, which is under consideration of the Government.

However, due to efforts of the Department, Government has taken 03 Medical Officers and 09 Veterinary Surgeons on deputation basis from other Departments, as FSO in FDA, Haryana. The Department has also sent a proposal for taking 15 Officers/Officials on deputation basis as Food Safety Officers, which is under consideration of the Govt.

Moreover, the Department has filled all analytical posts through HSSC in October, 2024. Detail of sanctioned strength of posts of FSOs, Designated Officers, Analyst, Chemist, Laboratory Technicians and Laboratory Attendant dealt in Food Safety-I Branch is as under:-

Name of post	No. of sanctioned post	No. of Filled posts	No. of vacant posts	Remarks
Designated Officer (Group-B)	22	07	15	No eligible officer is available for promotion
Food Safety Officer (Group-B)	45	09	36	--
Analyst (Group-C)	11	06	05	--
Chemist (Group-C)	29	29	00	--

Laboratory Technician (Group-C)	29	16	13	--
Laboratory Attendant (Group-C)	25	06	19	--
Laboratory Attendant (Group-D)	38	35	03	--

It is submitted that there are **46 Posts of Govt. Drug Control Officers, 46 Assistant, 23 Reader, and 27 Deputy Superintendent** are sanctioned.

The matter to send requisition for 11 vacant Post of Drug Control Officer to Haryana Public Service Commission, Panchkula is under consideration.

Detail of sanctioned strength of posts of DCOs, Assistants, Reader and Deputy Superintendent, dealt in Admn. Branch is as under:-

Name of post	No. of sanctioned post	No. of Filled posts	No. of vacant posts	Remarks
Drug Control Officer	46	35	11	Requisition sent to HPSC
Assistant	46	24	22	Matter to fill up 12 posts of Assistant on promotion is under consideration
Reader	23	00	23	Service Rules are not framed yet which are under consideration
Deputy Superintendent	27	18	09	

In view of position explained above, it is requested to drop this para.

Observations and Recommendations of the Committee as under: -

During the oral examination, the Committee observed that a huge number of posts of various categories are falling vacant. The departmental representative tried to explain the reason for vacancy by mentioning the litigation but the Committee was not satisfied with the reply.

Therefore, the Committee recommends that the department would be able to fill up the vacant posts very shortly. The Committee decided to keep this para pending and recommends to furnish a report upon the observations and recommendations of the Committee within three months, positively.

[80] 8.6 Drug Controller of the State-Non-achievement of targets fixed for inspection:

Department of Food and Drug Administration was carved out as an independent department from the Health Department in Haryana in January 2011 for more effective administration of Food Standard and Safety Act 2006 and Drugs & Cosmetics Act, 1940 and Rules, 1945. These statutes are aimed at ensuring supply of quality medicines, cosmetics and foodstuff to the public at large at affordable prices and also safeguarding the unwary public from misleading advertisement of drug/food articles and drugs abuse. Prior to this, food and drugs control programme in the State was functioning under the Director General Health Services.

As per provisions contained in Drugs and Cosmetics Act, 1940, District Drug Control Officer (DCO) has to conduct inspection of retail and wholesale firms for further quality analysis. Information supplied by the Department revealed that there had been shortfall in the achievement of targets fixed for inspections to be conducted by the DCOs.

The percentage of shortfall in achievement of targets fixed for inspection is shown in **Table 8.2.**

Table 8.2: Shortfall in achievement of targets fixed for inspection

Year	Sanctioned Strength of DCOs	DCOs in position	Annual target for inspection	Achievement	Shortfall	Shortfall (In per cent)
2016-17	46	18	20,040	9,406	10,634	53%
2017-18	46	16	20,040	11,772	8,268	41%
2018-19	46	15	20,040	13,273	6,767	34%
2019-20	46	15	22,524	20,290	2,234	10%
2020-21	46	14	22,524	18,058	4,466	20%
2021-22	46	12	22,524	16,611	5,913	26%

Source: Departmental information

It is evident from the table that there has been shortfall in achievement of targets fixed for inspection to be conducted by DCOs which ranged between 10 *per cent* and 53 *per cent* mainly due to shortage of DCOs.

The Commissioner, Food and Drugs Administration Haryana, Panchkula while accepting the audit observation stated (January 2023) that the main reason for shortfall in achievement of targets in the years 2016-17 and 2017-18 was shortage of Drugs Control Officers in the Department. However, the reply was silent about the remaining period.

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

Reply of shortfall in achievement of fixed target of Inspections as well as sample taken in the year 2016-17 and 2021-22 is as under: -

There are 46 posts of Drugs Control Officers sanctioned in Food and Drugs Administration Department. However, only 12 posts were filled. 34 posts of Drugs Control Officers were lying vacant. Haryana Public Service Commission had selected 26 Drugs Control Officers in the year 2020. The recruitment process was stayed by the Hon'ble Punjab and Haryana High Court, Chandigarh vide order dated 22.09.2020 passed in CWP no.15067 of 2020.

Hon'ble High Court, has decided the CWP No.15067 of 2020 vide order dated 09.09.2022, vide which the said advertisement for recruitment of Drugs Control Officers and the selection list of 26 Drugs Control Officers have been quashed by the Hon'ble High Court. Now the office of Advocate General, Haryana has given its opinion that the matter is fit for SLP and Government has also accorded necessary sanction to file the SLP on public

expenses. Therefore, the department has filed the Special Leave Petition before Hon'ble Supreme Court of India, in the matter.

Therefore, the main reason for shortfall in achievement of inspections and collection of samples in the year 2016-17, 2017-18, 2018-19, 2019-20, 2020-21 and 2021-22 was due to shortage of Drugs Control Officers in the department.

Observations and Recommendations of the Committee as under: -

The Committee observed that in the rural areas substandard and unchecked food items are being sold, specifically, Milk is highly adulterated and the department should pay special attention in this regard. The Committee also observed that the drugs being intoxicated are being sold on the Chemist shops in the state.

Therefore, the department have to launch a special campaign for checking the drugs strictly. The Committee further recommends to fill up the vacancies of the posts in the Food and Drug Administration at the earliest and achieve the targets of inspection as well as address the shortage of laboratories. The Committee decided to keep this para pending and recommends to furnish a report upon the observation and recommendation of the Committee within three months, positively.

Part-III
Reports of the
Comptroller and Auditor General of India on
State Finances for the year ended 31st March, 2022 & 2023

Home Department

[81] 4.5 Delay in Submission of Utilisation Certificates State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00

2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00

		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1,151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38

8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27

18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35

26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

It is submitted that Principal Accountant General (A&E), Haryana, Chandigarh vide No. CST-1/2025-26/fe-iz-/275 dated 22.05.2025 that no Utilization certificates is pending from Police Department (copy enclosed).

It is requested that this para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

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

School Education Department

[82] 4.5 Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00

2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00

		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38

8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94

		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25

		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional	2020-21	3	1.20	3	1.20	0	0.00	3	1.20

	source of Energy (2810)									
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

Elementary Education

This para relates to Higher Education, Secondary Education and Elementary Education Department for delay in furnishing the various utilization certificates under the Major Head-2202-General Education.

It is submitted that all the UC's for grant-in-aid released upto 31st March, 2023 pertaining to the Elementary Education Department have been incorporated in the books of the Principal Accountant General (A&E) Haryana. PAG Haryana has issued letter in this regard vide their **CST/2025-26/270 dated 19-05-2025** (copy enclosed as annexure 'A').

It is therefore, requested keeping in view the above facts, Para may kindly be dropped.

Secondary Education

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, 2023 pertaining to the Secondary Education Department have been incorporated in the books of the Principal Accountant General (A&E) Haryana. PAG Haryana has issued letter in this regard vide their **CST-1/25-26/UC/519 dated 09.07.2025 (copy enclosed as Annexure-A)**.

Hence, this para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

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

[83] 4.18 Misappropriations, Losses, thefts, etc. SF-2023)

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).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in **Table 4.10**.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.**(₹ in lakh)**

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0
4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70
5	Women and Child Development	4	10.52	2	10.52	2	0	0	0
6	Irrigation	19	2.07	0	0	17	1.85	2	0.22
7	Public Health	2	0.65	0	0	2	0.65	0	0
8	Haryana Skill Development & Industries Training	1	1.18	0	0	1	1.18	0	0
	Total	52	69.95	3	10.61	45	56.42	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	13	23.77	Theft cases	48	59.21
6-10	15	36.41			
11-15	1	0	Misappropriation/loss of Government material	4	10.74
16-20	8	8.71			
21-25	3	0.24			
26 and above	12	0.82			
Total	52	69.95	Total pending cases as of September 2023	52	69.95

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

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

Elementary Education

(4) 40347/- Loss due to theft of the Salary of the Staff in Govt. Middle School, Bhaini Kalan (Karnal)

In this case an inquiry was entrusted to Joint Director Admn-II vide Office Memo No. 20/22-2018 AC (4) dated 07.7.2018 and 15.01.2020. The inquiry officer completed the inquiry and submitted his report wherein it was advised to keep the case pending till the final outcome of the court case pending in District Court Karnal.

As per Latest information supplied by the DEEO Karnal vide their letter no. G-1/25/1023 dated 14.05.2025 (copy enclosed at Annexure -1) that as per the information supplied by the SHO Police Station City Karnal, that FIR No. 147 dated 08.03.2003, under IPC 379 was lodged in the City Police Station Karnal against Sh. Ram Mehar Singh GMS Karnal in which defaulter Sh. Sunil Kumar S/o Sh. Jagmohan resident of Aadarsh Colony, Muradabad (U.P) was arrested on 21.06.2005 and presented in the court. He has been declared as Proclaimed Offender (PO) by the JMIC, Karnal on 08.03.2010 and search for the accused continues.

It is therefore requested that this para may kindly be dropped.

(6) 9500/- Regarding Mid-day-Meal

As per the information supplied by the Mid Day Meal Branch, three persons namely Sh. Jai Bhagwan S/o Sh. Suresh, Minish S/o Sh. Mahesh and Vijay Singh S/o Sh. Om Parkash were arrested on 13.07.2007 and Challan was submitted in the Hon'ble Court on 28.07.2007 but the material could not be recovered from them. Hon'ble Court of ACJ, Rewari has declared these three persons as Proclaimed Offender (PO) on 23.09.2009 and the case is still pending in this court since 2007.

It is therefore requested that this para may kindly be dropped.

(11) 246500/- Theft in the O/o DEEO Hisar

An enquiry was held by Sh. Neeraj Sharma, HCS, Joint Director Administration Office of Director Secondary Education, Haryana and as per the enquiry report submitted by him on 25.02.2025 (copy enclosed at Annexure -2), it has been concluded as under :-

- i) The Committee is of the considered view that since there is a provision of Edusat Chowkidar in the concerned schools and if on the night of theft Chowkidar(s) were posted in the said schools then appropriate departmental action is required to be taken against them as per law. It is also to be seen from the attendance register whether such Chowkidars were on duty in such schools at the time of theft.
- ii) Smt. Santosh Kumari, JBT, the then GPS Dhamana (Hansi-I) now posted in GPS Beer (Hisar) may be chargesheeted under rule-7 of HCS (P&A) Rules, 2016 for not lodging FIR regarding theft of the items in GPS Dhamana (Hansi-I) in District Hisar and DEEO Hisar may be directed to take action accordingly being the Competent Authority.

DEEO, Hisar has been directed by this Directorate vide memo no. 11/002-2021 A&A(1), dated 28.03.2025 (copy enclosed at Annexure -3) to charge sheet the above teacher and take appropriate departmental action as per law against the Edusat Chowkidars of the concerned schools and if on the night of theft Chowkidar(s) were posted in the said schools after seen the attendance register whether such Chowkidars were on duty in such schools at the time of theft and a copy of enquiry report dated 25-02-2025 may also be sent. You are also directed to bring a recoup action on Edusat Chowkidar if any regarding the amount of theft items related to the concerned Government Primary/Middle Schools relating to your Districts in which theft was happened as per the Audit Para pointed out by Audit Party of Principal Accountant General (Audit) Haryana, Chandigarh amounting to Rs.24.65 lacs.

DEEO, Hisar has issued a charge sheet under rule 7 against Smt. Santosh Kumari, JBT, the then GPS Dhamana (Hansi-I) now posted in GPS Beer (Hisar) vide no. E-III-25/194-97, dated 16.06.2025 (copy enclosed at Annexure -4).

It is therefore requested that this para may kindly be dropped.

Secondary Education

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, 2023 pertaining to the Secondary

Education Department have been incorporated in the books of the Principal Accountant General (A&E) Haryana. PAG Haryana has issued letter in this regard vide their **CST-1/25-26/UC/519 dated 09.07.2025 (copy enclosed as Annexure-A).**

Hence, this para may kindly be dropped.

In this regard it is submitted that total 20 cases of misappropriations, losses and defalcations pertaining to Education Department, involving an amount of Rs. 40.12 lakhs, were pointed out in CAG report on 'State Finance' for the year ended 31st March, 2023 but on the basis of latest report obtained from the PAG Haryana there are total 20 cases pending in their books, at present. Out of these 20 cases 2 cases have been closed in the PAG books after having being dropped by the Public Accounts Committee and 9 cases are related to other departments (Elementary Education, Higher Education and SSA). Detail of total 20 cases alongwith latest position of 12 number of pending cases is placed as **Annexure 'A-I'**.

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

Haryana School Shiksha Pariyojna Parishad, Panchkula

It is submitted that in CAG Report on state finances March, 2023 para no. 4.18 relates to losses, misappropriation and defalcation cases finds its place inevitably. The cases mentioned in the old CAG Report are carried forward in the new report after omitting the dropped out and adding new cases, if any. It means that cases mentioned in Para No. 4.18 of the latest report consists of all the pending cases as on that date including new and old ones. Now updated list of 5 cases of losses, misappropriations and defalcation, pending in the HSSPP is placed at Annexure-I. Department is doing its best efforts to get these cases adjusted/disposed off in the books of the Principal Accountant General Haryana.

Hence the para may kindly be dropped.

ANNEXURE-1

Case wise Report in R/o 5 cases of Misappropriation, Losses and Defalcation for the year ended 31st March 2023

Sr. No.	Amount (In Rs.)	Title of the Case	Progress/Status
1	Rs. 96,000/-	Theft Case of computers in GHSKewal and GHS Taruna under BRC Odhan, Sirsa	Two events of theft occurred in GHS Taruna on dated 16.02.2013 & 22.07.2014 amounting to Rs. 35,000/- & 6000/- respectively. These events were registered in the Police Station FIR No. 29 dated 16.02.2013 & 195 dated 22.07.2014 respectively. Police did not trace the culprit and investigation is under progress. Similarly, Computer and accessories amounting to Rs. 55,000/- (15000+40000) were stolen in GHS, Kewal for which FIR no. 0291 dated 27.09.14 & 0307 dated 01.11.2015 was registered in Police Station, Kalanwali. However, these computer items have been declared untraceable by the police.
2	Rs. 1,65,000/-	Theft Cases of Computer, Generator etc. in GHSSherpura and GHS Rupana Ganja under BRC NathusariChopta, Sirsa	Two events of theft occurred in GHS Sherpura and GHS Rupana Ganja on dated 01.07.18 & 18.08.18 respectively wherein computer and its accessories were stolen amounting to Rs. 1,65,000/- (15000 + 150000). These

			events were registered in the Police Station vide FIR No. 0090 dated 02.07.18 & 0122 dated 18.08.18 respectively. However, these computer items have been declared untraceable by the police.
3	Rs. 3,27,340/-	Theft Cases of Computer, Accessories etc. in three schools i.e. GMS Chandanpura, GHSRattaTheh and GHS Kudani under BRC Jakhal, Fatehabad	Three events of theft occurred in GMS Chandanpura, GHSRattaTheh and GHS Kudani where computers., generators, Fan and other accessories were stolen amounting to Rs. 3,27,340/- (80000+55340+192000) These events were registered in the police station vide FIR No. 267 dated 31.10.13, 0151 dated 07.09.17 and 0175 dated 26.09.18 respectively. The present status of theft cases is as under: i) GMS Chandpura: Computer items are declared untraceable by Police authority. Instruction has been issued to school authorities to take up the matter for write off the loss occurred. ii) GHS RattaTheh: The police investigation is still under process. iii) GHS Kudani: The police investigation is still under process.
4	Rs. 2,26,750/-	Theft Cases of Computers,Accessoriesetc in 3 schools ie GHS Faridpu tr,GHSSahu and GHS Uklana, Hissar	Three events of theft of Computers and accessories occurred in GHS Faridpur(Loss of Rs. 8750 on dated 01.04.12), GHS Sahu (Loss of Rs. 60,000/- on dated 10.05.15) and GHS Uklana(Loss of Rs. 1,58,000/- on dated 09.11.14) and FIR were also lodged having no.062 dated 05.04.12, 0085 dated 11.05.15 and 0226 dated 10.11.14 respectively. The present status of theft cases is as under: i) GHS, Faridpur: a notice have been sent to Smt. KamlaDevi, Peon for recovery of Rs. 8750/- and it will be made in due course. ii) GHS Sahu: Recovery of Rs. 10,000/- is fixed for 6 instalments for total loss of Rs. 60,000/-. Out of which 1st instalment of Rs. 10,000/- is recovered and balance will be recovered in next instalments. iii) GHS uklana: The police investigation is still under process.
5	Rs. 75,000/-	Theft Cases of computers, accessories in two schools ie GHS Fransi and GHS Shyamsukh under BRC Agroha.	Computer accessories amounting to Rs. 60,000/- were stolen in GHS, Fransi on dated 06.04.12 and in GHS, Shyamsukh for Rs. 15,000/- on dated 11.06.17 for which FIR were registered having no. 68 dated 07.04.12 and no. 0157 dated 12.06.17 respectively. The present status of theft cases is as under: i) GHS Fansi: Computer items have been declared untraceable by police authorities. ii) GHS Shyamsukh: As informed by DPC Hissar, recovery of Rs. 15,000/- will be made in due course.
TOTAL	Rs. 8,90,090/-		

Observations and Recommendations of the Committee as under: -

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

Technical Education Department

[84] 4.5 Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00

2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00

		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38

8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73

		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72

23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72

35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/U nion Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

It is intimated that 43 number of UCs were pending shown in of the Department.

1. 01 UC was outstanding for the year 2016-17 amounting to Rs.10.00 cr.
 - i) UC amounting to Rs.10.00 cr. has been received from Haryana PW (Building and roads), Nirman Sadan, Dakhin Marg, Sector-33A, Chandigarh and also sent to AG Haryana vide letter No.Spl-1 dated 22.09.2021 (Annexure-A), No.241 dated 14.10.2021 (Annexure- B) and No.28 dated 18.02.2022 (Annexure-C).
2. 03 UCs were outstanding for the year 2017-18 amounting to Rs.12.65 cr. (1.25 cr. + 5.00 cr. + 6.40 cr.)
 - i) 02 UCS (1.25 cr. + 5.00 cr.) 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.8048 dated 09.04.2019 (Annexure-D) and TP/HSDM/HVSU/PIg-2018-19/13402 dated 03.04.2019 (Annexure-E) and TP/HSDM/G/HVSU/PLG/2019-20/13959 dated 05.10.2020 (Annexure-F).
 - ii) UC amounting to Rs.6.39 out of which amounting to Rs.5.00 UC has already been sent to AG, Haryana vide letter No.241 dated 14.10.2021 (Annexure-B). UC amounting to Rs.13900000/- is pending and same will be sent to AG Haryana shortly.

3. UCs for the 2018-19 is shown Nil.
4. UCS For the 2020-21 is shown Nil
5. 39 UCS is outstanding for the year 2021-22 amounting to Rs.119.25 does not pertain to this department.

In view of the position explained above, PAC is requested to drop the para.

Observations and Recommendations of the Committee as under: -

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

Sports & Youth Service Department

[85] 4.5 Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00

2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41

		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
		2015-16	130	124.02	12	0.64	8	0.32	4	0.32
4	Sports and Youth Services (2204)	2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
		5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00
2018-19	3			12.73	2	12.68	2	12.68	0	0.00
2019-20	1			2.00	1	2.00	0	0.00	1	2.00
2020-21	1			0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38

8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47

		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00

21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92

32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

Against the outstanding 111 UCs show the actual pending UCs as relating to Sports Department were 2 UCs up to 31-1-2025 as per AG(A&E) vide letter No. CST-3/UC/24-25/1236 dated 30-1-2025

year	Sr No	Vr/ dt	Amount (in Rs.)	DDO Name
2016-17	1	150 /24.3.2017	38600000	Directorate, Sports Deptt. Haryana, Panchkula
2021-22	2	73 /31.3.2022	6349899	District Sports Officer Sonipat

There are no pending items to year 2015-16,2017-18, 2018-19,2019-20 and 2020-21. Utilization certificate would be submitted as soon as funds are utilized. Therefore, in view of the above, it is requested that the above said para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

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

Town & Country Planning (Urban Estate) Department

[86] 4.6 Delay in Submission of Utilisation Certificates: (SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates

(` in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹ 14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹ 64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹ 18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹18,301.02 crore for which UCs were outstanding, 92.45 per cent pertain to four departments (36.02 per cent-Rural Development Department: ₹ 6,592.89 crore, 38.26 per cent-Urban Development Department: ₹ 7,002.80 crore, 6.81 per cent-Health Department/Medical: ₹1,246.62 crore and 11.26 per cent-General Education Department: ₹2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37

		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75

9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97

19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
2020-21	105	349.62	105	349.62	0	0	105	349.62		
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0
28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13

29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[87] 4.5 Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40		
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25

4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1,151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66

10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27

18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72

23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72

35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/S tate/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Labour and Employment Department

[88] 4.6 Delay in Submission of Utilisation Certificates: SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹ 14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹ 64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹ 18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00

2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹ 13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹ 18,301.02 crore for which UCs were outstanding, 92.45 per cent pertain to four departments (36.02 per cent-Rural Development Department: ₹6,592.89 crore, 38.26 per cent-Urban Development Department: ₹ 7,002.80 crore, 6.81 per cent-Health Department/Medical: ₹1,246.62 crore and 11.26 per cent-General Education Department: ₹ 2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37
		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80

		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75
9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85

10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97

19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
2020-21	105	349.62	105	349.62	0	0	105	349.62		
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0

28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[89] 4.19 Misappropriations, Losses, thefts, etc. (SF-2022)

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 51 cases of misappropriation and defalcation involving Government money amounting to ₹ 68.64 lakh on which final action was pending as of October 2022. The department-wise break up of pending cases is given in **Table 4.11**.

Table 4.11: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not Finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Education	20	40.12	1	0.09	18	40.03	1	Nil
3	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
4	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
5	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
6	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
7	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	51	68.64	3	10.61	44	55.11	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.12**.

Table 4.12: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	16	22.74	Theft cases	47	57.90
5-10	11	36.13			
10-15	02	0.09	Misappropriation/loss of Government material	4	10.74
15-20	07	8.62			
20-25	03	0.24			
25 and above	12	0.82			
Total	51	68.64	Total pending cases as of June 2022	51	68.64

Out of the total loss cases, 47 cases of ₹ 57.90 lakh were related to theft of Government money/store. Further, in respect of 44 cases (₹ 55.11 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 51 cases of losses due to theft/misappropriation, 35 cases of ₹ 45.90 lakh were more than five-year-old, including 15 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to the Committee.

[90] 4.5 Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30

6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1,151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48

14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64

20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72

35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
Total			31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recommended that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[91] 4.18 Misappropriations, Losses, thefts, etc. State Finance Audit-2023)

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).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in **Table 4.10**.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0

4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70
5	Women and Child Development	4	10.52	2	10.52	2	0	0	0
6	Irrigation	19	2.07	0	0	17	1.85	2	0.22
7	Public Health	2	0.65	0	0	2	0.65	0	0
8	Haryana Skill Development & Industries Training	1	1.18	0	0	1	1.18	0	0
	Total	52	69.95	3	10.61	45	56.42	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	13	23.77	Theft cases	48	59.21
6-10	15	36.41			
11-15	1	0	Misappropriation/loss of Government material	4	10.74
16-20	8	8.71			
21-25	3	0.24			
26 and above	12	0.82			
Total	52	69.95	Total pending cases as of September 2023	52	69.95

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to the Committee.

Social Justice & Empowerment and Welfare of Scheduled Castes and Backward Classes (SEWA) Department

[92] 4.5 Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88

2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41

		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
		2015-16	130	124.02	12	0.64	8	0.32	4	0.32
4	Sports and Youth Services (2204)	2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
		5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00
2018-19	3			12.73	2	12.68	2	12.68	0	0.00
2019-20	1			2.00	1	2.00	0	0.00	1	2.00
2020-21	1			0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1,151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38

8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27

18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72

23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85

34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

It is submitted that para related to pending UC for the years 2014-15 to 2021-22 related to this s where department, out of which utilization certificates worth Rs. 76140000/- and Rs. 25778062/- have already attached been sent to Principal Accountant General (A&E), Haryana, Chandigarh vide department's letter number articular 1915/Audit/SJE/2023 dated 03.02.2023 and 21761/Audit/SJE (SEWA)/2023 dated 29.11.2023 respectively. is to be Further, request was made to Principal Accountant General (A&E), Haryana, Chandigarh to provide ature or complete list of remaining pending Utilisation Certificates vide this department letter no. 19470/Audit Ould be /SJE(SEWA)/2023 dated 20.10.2023. The detailed list of pending 22 UCS has been provided by the 0/0 eral the Principal Accountant General (A&E), Haryana, Chandigarh on dated 09.07.2025 after the personal lization communication of SEWA Department, Haryana. After observing detail of the list, it has been found that reflect only 4 UCS are relate to SEWA Department, Haryana. Out of the 4 UCS, 3 UCS by Voucher No. 65 dated tended 21.01.2015 Amount Rs. 8964750/-, Voucher No. 96 dated 26.03.2015 Amount Rs. 106324250/- and not be Voucher No. 64 dated 23.12.2019 Amount Rs. 8400000/- relates to Rural Development Department, Haryana as PMJVK Scheme has been transferred to them vide letter no. 593-SW(4)-2020 dated 28-07- 2020 and records (All UCS related to PMJVK Scheme upto 2020) related to this Scheme has also been transferred vide letter no. 20201/SJE/2020 dated 15-10-2020. So, as per above facts, these UCs are required to be provided by the Department of Rural Development, Haryana. UC relates to Voucher No. 31 dated 09.12.2019 Amounting Rs. 17372600/- pertains to the financial assistance scheme for orphan children not attending school, approved vide letter in 1650/SW(4)/2019 dated 04-12-2019. Hence, no UC of this scheme is required to be sent as it is not covered under G.I.A. So, no UC has been provided for this Scheme. The Information about these 4 UCS (Voucher No. 65 dated

21.01.2015 Amount Rs. 8964750/-, Voucher No. 96 dated 26.03.2015 Amount Rs. 106324250/-, Voucher No. 64 dated 23.12.2019 Amount Rs. 8400000/- and Voucher No. 31 dated 09.12.2019 Amount Rs. 17372600/-) has already been provided to O/O Principal Accountant General (A&E), Haryana, Chandigarh by this department letter no. 5437/Audit/UC/SJE(SEWA) /2024 dated 10.04.2024. (Annexure-A enclosed)

Hence, it is requested that in view of the above facts, this para may please be dropped.

Observations and Recommendations of the Committee as under: -

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

[93] 4.18 Misappropriations, Losses, thefts, etc. State Finance Audit-2023)

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).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in **Table 4.10**.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
				Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0
4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70

5	Women and Child Development	4	10.52	2	10.52	2	0	0	0
6	Irrigation	19	2.07	0	0	17	1.85	2	0.22
7	Public Health	2	0.65	0	0	2	0.65	0	0
8	Haryana Skill Development & Industries Training	1	1.18	0	0	1	1.18	0	0
	Total	52	69.95	3	10.61	45	56.42	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	13	23.77	Theft cases	48	59.21
6-10	15	36.41			
11-15	1	0	Misappropriation/loss of Government material	4	10.74
16-20	8	8.71			
21-25	3	0.24			
26 and above	12	0.82			
Total	52	69.95	Total pending cases as of September 2023	52	69.95

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

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

(a) It is informed that an amount of Rs. 2.70/- lac (of Pension) was stolen from Municipal Council, ana, 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 Rewari. Office has chargesheeted the official U/R-7. After inquiry, the official Sh. Ram Ratan, Clerk. was on duty in the O/o Municipal Corporation 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 vide File CFMS No. 3172.

Now. Old age/Destitute/Widow Pension is being distributed in the bank accounts of the beneficiaries which was earlier being disbursed in cash. Now matter is in the process of writeoff. AG is therefore requested to drop the Paras.

- 4.18 (b)** Loss of Govt. money amounting to Rs. 2.80,000/- lac belonging to the office of District Social Welfare Officer Kurukshetra consists of Rs. 1,55,000/- of village-Hansala, Block-Thanesar. Rs. 1,25,600/- of village-Chibba. Out of Total Rs. 2,80,000/-, Rs. 1,55,000/- lac of village- Hansala (Block-Thanesar) was disbursed by village Sarpanch.

The brief is as under: -

1. Sarpanch of village Chibba lodged FIR No 900 dated 15.11.2013.
2. Untraceable report of lost amount of village Chibba has been received.
3. Head Office was informed vide letter ne 2811 dated 11.11.2013.
4. Police Department was issued Reminder vide no. 1165 dated 10.05.2016.
5. The untraceable report regarding theft amount from the Police authorities has been received which is enclosed herewith.
6. No employee of this department is responsible for this loss because as per instructions pension was disbursed by Sarpanch.
7. The Process to write off the amount of Rs 125600/- is under process vide CFMS No. under process vide File CFMS No. 3172.
8. Audit party was informed accordingly during audit. Hence keeping in view the position, explained above the para may be settled.

- (c) Regarding theft of office vehicle-Jeep No. HR-70-T0-0086 (Bolero Model 2010).**

District Social Welfare Officer, vide letter No. 9325 dated 12.12.2013, had written to Police Station InchargeNuh about filing of FIR giving the information of theft

The theft information of vehicle was reported to Manager, Oriental Insurance Co. Ltd. Payal Cinema Complex. Delhi Road, Gurgaon. Vide letter No number 9328 dated 30.12.2013. There after investigator of M/s Om Associates was appointed by the Insurance Company to investigate the case. Vide letter no. 41 dated 07.04.2014, The DSWO office informed. The Manager, Oriental Insurance Co. Ltd. Service Centre (DRO-1), New Delhi that all documents sought by the surveyor appointed by the insurance company, such as claim form, company statement, copy of RC of the vehicle, Police final Report, double key, copy of FIR and original insurance certificate etc. have been handed over to him and requested to pay the insurance as soon as possible. Various reminders have also been issued to the office of Insurance Company, New Delhi alongwith personal visits by DSWO, Nuh, however, no claim has been settled by the insurance company till date. However, DSWO, Nuh has requested to the Insurance company to re-open the claim case vide letter no. 166 dated 27.09.2020.

In view of the above facts, it is clarified that: -

- i) An FIR was registered by the office on 12.12.2013 immediately after the theft of vehicle which final closure report was submitted on 30/01/14
- ii) The information of vehicle theft was given to the insurance company at the right time, i.e on 30/12/2013. The required documents were also submitted to the Insurance company.
- iii) Vehicle theft information was given to the Accountant General (Audit) Haryana Chandigarh vide letter no. 42-43 dated 07.04.2014.
- iv) All documents and correspondence related to vehicle theft were submitted to the audit team during the audit of the accounts / records for the year 2014-17 that was conducted from 19.06.2017 to 23.06.2017 by the team of Principal Accountant General, Haryana Chandigarh.
- v) District Social Welfare Officer Nuh (Mewat) vide letter No. 571 dated 05.09.2022 has informed that the Insurance claim has not been settled by the insurance company in spite of various written requests/ personal visits. Even the company did not inform about the latest status of the case.
- vi) Vide letter no. 13952/Store/SJE dated 24.07.2024 In this regard, a letter has been written by the District Social Welfare Officer Nuh letter no. 1251 dated 29.07.2024 the employee that even after a personal visit by the employees of Oriental Insurance Co. LTD. Service Centre (DRO-1) Hansiyala, Bld. 15, Barahakamba Road, New Delhi and even after submitting the documents sought by the company, no claim for the vehicle was given and no new information regarding the claim was obtained.

Hence, it is requested that in view of the above, this para may please be dropped.

Observations and Recommendations of the Committee as under: -

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

Agriculture and Farmers Welfare Department

[94] 4.6 Delay in Submission of Utilisation Certificates: (State Finance Audit-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹ 14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹ 64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹ 18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32

2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹18,301.02 crore for which UCs were outstanding, 92.45 *per cent* pertain to four departments (36.02 *per cent*-Rural Development Department: ₹6,592.89 crore, 38.26 *per cent*-Urban Development Department: ₹7,002.80 crore, 6.81 *per cent*-Health Department/Medical: ₹1,246.62 crore and 11.26 *per cent*-General Education Department: ₹2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37
		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19

3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75
9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85

10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97

19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
2020-21	105	349.62	105	349.62	0	0	105	349.62		
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0

28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[95] 4.5 (2023) Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not

reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47

2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40		
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65

		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
		5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00
2018-19	3			12.73	2	12.68	2	12.68	0	0.00
2019-20	1			2.00	1	2.00	0	0.00	1	2.00
2020-21	1			0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1,151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68

		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70

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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
2021-22	124	302.64	124	302.64	0	0.00	124	302.64		
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13

28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Irrigation and Water Resources Department

[96] 4.5 Delay in Submission of Utilisation Certificates: State Finance Audit-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88

2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84

		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00

9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35

26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

It is submitted that the Utilization certificates related to MICADA for the financial year from 2009-10 to 2020-21 have already been sent to A.G office after due reconciliation. Further, A.G also issued confirmation certificate that no UCs of MICADA Haryana under 2705 are pending from financial year 2009-10 upto 2021-22(**Annex. 1-13**).

Further, as brought out under table 4.3 of the C&AG Para, the pending UCs relate to the other Department and do not relates to MICADA Major Head 2705.

In view of position explained above, it is requested that the Para may kindly be dropped.

Observations and Recommendations of the Committee as under: -

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

[97] 4.18 Misappropriations, Losses, thefts, etc. State Finance Audit 2023)

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).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in **Table 4.10**.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0
4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70
5	Women and Child Development	4	10.52	2	10.52	2	0	0	0
6	Irrigation	19	2.07	0	0	17	1.85	2	0.22
7	Public Health	2	0.65	0	0	2	0.65	0	0
8	Haryana Skill Development & Industries Training	1	1.18	0	0	1	1.18	0	0
	Total	52	69.95	3	10.61	45	56.42	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: Profile of misappropriations, losses, defalcations, etc.

(₹ in lakh)

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	13	23.77	Theft cases	48	59.21
6-10	15	36.41			
11-15	1	0	Misappropriation/loss of Government material	4	10.74
16-20	8	8.71			
21-25	3	0.24			
26 and above	12	0.82			
Total	52	69.95	Total pending cases as of September 2023	52	69.95

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

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

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

Out of 19 No cases, 09 No. cases (7 theft Rs.1.6 lacs + 2 loss Rs.0.22 lacs) amounting to Rs. 1.82 lacs have already been recommended by the AG(Audit) Hry, Chandigarh for settlement by PAC and verified the same vide No. AMG-III/WM/loss & theft/2020-21/579 dated 02.02.2021 (**Annex-1**), AMG-III/WM/ theft case /2022-23/847 dated 06.03.2023(**Annex-2**), No. AMG-III/WM/Loss & theft/2021-22/77 dated 24.05.2021 (**Annex-3**).

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

02 No. theft cases i.e. Rs.0.19 lacs Replies as received from SE, YWS Circle, Bhiwani vide letter No.140-141/70AW dated 31.01.2023 amounting to Rs. 0.19 lacs (**Annex-4**) & SE, Const. Circle, Hisar vide letter No.789-90/46-A dated 24.07.2023

amounting to Rs. 0.00 lacs (**Annex-5**) have already been submitted to PAG(Audit) Hry, Chandigarh vide letter No. 1280/2PAC/393/2019 dated 03.10.2023 (**Annexure -6**) for reconciliation.

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

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

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

Observations and Recommendations of the Committee as under: -

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

Animal Husbandry Department

[98] 4.6 Delay in Submission of Utilisation Certificates: (SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹ 14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹ 64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹ 18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹ 13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹18,301.02 crore for which UCs were outstanding, 92.45 *per cent* pertain to four departments (36.02 *per cent*-Rural Development Department: ₹6,592.89 crore, 38.26 *per cent*-Urban Development Department: ₹7,002.80 crore, 6.81 *per cent*-Health Department/Medical: ₹1,246.62 crore and 11.26 *per cent*-General Education Department: ₹2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2*(Reference: Paragraph 4.6; Page 100)***Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022****(₹ in crore)**

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37
		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12

7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75
9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06

15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97
19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
		2020-21	105	349.62	105	349.62	0	0	105	349.62
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0

22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0
28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[99] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 *per cent*), Urban Development Department: ₹ 4,718.98 crore (26.25 *per cent*), Health Department/Medical: ₹ 1,403.31 crore (7.81 *per cent*) and General Education Department: ₹ 2,864.11 crore (15.93 *per cent*) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00

2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88

		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27

18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
2021-22	124	302.64	124	302.64	0	0.00	124	302.64		
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00

27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
Total			31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Forest and Wildlife Department

[100] 4.6 Delay in Submission of Utilisation Certificates: (SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹ 14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹ 64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹ 18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77

2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ` 13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ` 18,301.02 crore for which UCs were outstanding, 92.45 *per cent* pertain to four departments (36.02 *per cent*-Rural Development Department: ` 6,592.89 crore, 38.26 *per cent*-Urban Development Department: ` 7,002.80 crore, 6.81 *per cent*-Health Department/Medical: ` 1,246.62 crore and 11.26 *per cent*-General Education Department: ` 2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37
		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19

3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75
9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85

10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97

19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
2020-21	105	349.62	105	349.62	0	0	105	349.62		
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small-Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0

28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[101] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 per cent pertain to four departments i.e. Rural Development ₹ 5,647.13 crore (31.41 per cent), Urban Development Department: ₹ 4,718.98 crore (26.25 per cent), Health Department/Medical: ₹ 1,403.31 crore (7.81 per cent) and General Education Department: ₹ 2,864.11 crore (15.93 per cent) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25

4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22

11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67

		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92

32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Co-operation Department

[102] 4.6 Delay in Submission of Utilisation Certificates: (SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹ 14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹ 64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹ 18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹ 13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹18,301.02 crore for which UCs were outstanding, 92.45 *per cent* pertain to four departments (36.02 *per cent*-Rural Development Department: ₹ 6,592.89 crore, 38.26 *per cent*-Urban Development Department: ₹ 7,002.80 crore, 6.81 *per cent*-Health Department/Medical: ₹ 1,246.62 crore and 11.26 *per cent*-General Education Department: ₹ 2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37

		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75
9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85

10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97
19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00

		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
		2020-21	105	349.62	105	349.62	0	0	105	349.62
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0
28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13

29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[103] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates**(₹ in crore)**

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural

Development Department: ₹5,647.13 crore (31.41 per cent), Urban Development Department: ₹4,718.98 crore (26.25 per cent), Health Department/Medical: ₹1,403.31 crore (7.81 per cent) and General Education Department: ₹ 2,864.11 crore (15.93 per cent) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46

5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1,151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50

13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75

		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85

34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Rural Development Department

[104] 4.6 Delay in Submission of Utilisation Certificates: (SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹18,301.02 crore for which UCs were outstanding, 92.45 *per cent* pertain to four departments (36.02 *per cent*-Rural Development Department: ₹6,592.89 crore, 38.26 *per cent*-Urban Development Department: ₹7,002.80 crore, 6.81 *per cent*-Health Department/Medical: ₹1,246.62 crore and 11.26 *per cent*-General Education Department: ₹2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37

		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75

9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22

		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97
19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
		2020-21	105	349.62	105	349.62	0	0	105	349.62
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35

27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0
28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[105] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 per cent pertain to four departments i.e. Rural Development Department: ₹5,647.13 crore (31.41 per cent), Urban Development Department: ₹4,718.98 crore (26.25 per cent), Health Department/Medical: ₹1,403.31 crore (7.81 per cent) and General Education Department: ₹2,864.11 crore (15.93 per cent) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40		
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25

4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22

11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67

		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03

31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
Total			31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Environment and Climate Change Department

[106] 4.6 Delay in Submission of Utilisation Certificates: (SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹14,550.78 crore, 260 UCs of ₹ 1,518.69 crore pertaining to previous years and five UCs of ₹64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹18,301.02 crore for which UCs were outstanding, 92.45 *per cent* pertain to four departments (36.02 *per cent*-Rural Development Department: ₹6,592.89 crore, 38.26 *per cent*-Urban Development Department: ₹7,002.80 crore, 6.81 *per cent*-Health Department/Medical: ₹1,246.62 crore and 11.26 *per cent*-General Education Department: ₹2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71
		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37

		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99
8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75
9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85

10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97
19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00

		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
		2020-21	105	349.62	105	349.62	0	0	105	349.62
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05
		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0
28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10

31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[107] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3.**

Table 4.2: Status of outstanding Utilisation Certificates**(₹ in crore)**

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 *per cent* pertain to four departments i.e. Rural

Development Department: ₹ 5,647.13 crore (31.41 per cent), Urban Development Department: ₹ 4,718.98 crore (26.25 per cent), Health Department/Medical: ₹ 1,403.31 crore (7.81 per cent) and General Education Department: ₹ 2,864.11 crore (15.93 per cent) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46

5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1,151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50

13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75

		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92

32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/ Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
Total			31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Tourism Department

[108] 4.6 Delay in Submission of Utilisation Certificates: (SF-2022)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, there is a risk that amount shown in the Finance Accounts may not have reached the beneficiaries. The cases in which conditions are attached to the Utilisation of Grant in the form of specification of particular objects of expenditure or the time within which the money must be spent or otherwise, the departmental officer on whose signature or countersignature the Grant-in-Aid bill was drawn should be primarily responsible for certifying to the Accountant General, the fulfilment of the conditions attaching to the grant. Utilisation Certificates (UCs) outstanding beyond the specified periods indicate absence of assurance on utilisation of the grants for intended purposes and the expenditure shown in the accounts to that extent can't be treated as final. The status of outstanding UCs and year-wise break up of outstanding UCs as per records of the Accountant General (Accounts and Entitlements) {AG (A&E)} is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ³	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Up to 2017-18	1,879	9,062.62	8,083	8,844.56	8,374	10,106.38	1,588	7,800.80
2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02

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

Out of 2,442 outstanding utilisation certificates (as on 31 March 2021) amounting to ₹14,550.78 crore, 260 UCs of ₹1,518.69 crore pertaining to previous years and five UCs of ₹64.50 crore for year 2020-21 were cleared during the year 2021-22. 2,831 UCs amounting to ₹18,301.02 crore were outstanding as on 31 March 2022.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 August 2022	
	Number	Amount (in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	56	303.77
2013-14	86	711.32
2014-15	86	317.73
2015-16	184	463.18
2016-17	303	1,383.57
2017-18	402	1,707.03
2018-19	428	2,804.29
2019-20	587	5,159.96
2020-21	650	5,269.24
Total	2,831	18,301.02

Out of total 2,831 outstanding UCs, 2,181 UCs for grants of ₹13,031.78 crore pertain to the period 2009-10 to 2019-20. Out of total amount of ₹18,301.02 crore for which UCs were outstanding, 92.45 *per cent* pertain to four departments (36.02 *per cent*-Rural Development Department: ₹6,592.89 crore, 38.26 *per cent*-Urban Development Department: ₹7,002.80 crore, 6.81 *per cent*-Health Department/Medical: ₹1,246.62 crore and 11.26 *per cent*-General Education Department: ₹2,078.41 crore as depicted in **Appendix 4.2**.

From the above, it is evident that substantial efforts have not been made by the Department in reducing the pendency of the outstanding UCs. Therefore, it is imperative that the State Government should monitor this aspect closely and devise a mechanism for submission of UCs in a timely manner which would enable assurance of expenditure and desired outputs/outcomes.

Appendix 4.2

(Reference: Paragraph 4.6; Page 100)

Detail of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2022

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	0	0	1	34.33
		2020-21	2	115.41	2	115.41	0	0	2	115.41
2	General Education (2202)	2014-15	739	1,382.54	8	1.02	2	0.03	6	0.99
		2015-16	1,063	1,542.62	20	3.86	9	3.15	11	0.71

		2016-17	1,332	1,618.88	21	2.74	14	2.37	7	0.37
		2017-18	1,385	1,656.36	4	31.10	1	7.00	3	24.10
		2018-19	866	1,560.24	7	189.80	4	52.00	3	137.80
		2019-20	47	545.79	44	545.63	6	99.37	38	446.26
		2020-21	142	1,468.19	142	1,468.19	0	0	142	1,468.19
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0	1	10.00
		2017-18	90	218.18	3	12.65	0	0	3	12.65
		2018-19	109	252.21	1	0.01	0	0	1	0.01
		2020-21	56	228.60	56	228.60	0	0	56	228.60
4	Sports and Youth Services (2204)	2015-16	130	124.02	14	0.72	2	0.08	12	0.64
		2016-17	56	90.69	18	6.80	4	0.19	14	6.61
		2017-18	229	73.14	11	12.39	4	10.34	7	2.05
		2018-19	544	79.62	10	0.04	0	0	10	0.04
		2019-20	1	0.19	1	0.19	0	0	1	0.19
		2020-21	50	2.70	50	2.70	0	0	50	2.70
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0	1	0.30
		2018-19	3	12.73	2	12.68	0	0	2	12.68
		2019-20	1	2.00	1	2.00	0	0	1	2.00
		2020-21	1	0.30	1	0.30	0	0	1	0.30
6	Medical (2210)	2017-18	82	1,031.67	1	0.92	1	0.92	0	0
		2018-19	86	1,229.21	5	8.16	1	6.02	4	2.14
		2019-20	54	796.03	54	796.03	28	365.66	26	430.37
		2020-21	47	814.12	47	814.12	0	0	47	814.12
7	Urban Development (2217)	2012-13	96	1,274.01	19	217.36	2	1.60	17	215.76
		2013-14	73	1,120.80	18	351.65	1	9.00	17	342.65
		2014-15	87	1,115.43	24	160.41	3	25.50	21	134.91
		2015-16	122	1,478.70	50	304.10	1	11.00	49	293.10
		2016-17	219	2,227.25	120	926.04	0	0	120	926.04
		2017-18	395	2,781.01	250	1,078.89	1	3.99	249	1,074.90
		2018-19	105	1,841.76	76	1,230.65	1	20.00	75	1,210.65
		2019-20	52	1,750.54	52	1,750.54	4	598.74	48	1,151.80
		2020-21	42	1,652.99	42	1,652.99	0	0	42	1,652.99

8	Information and Publicity (2220)	2017-18	70	16.25	6	1.79	6	1.79	0	0
		2018-19	29	15.36	11	5.30	11	5.30	0	0
		2019-20	15	7.73	15	7.73	15	7.73	0	0
		2020-21	2	75	2	0.75	0	0	2	0.75
9	Labour and Employment (2230)	2019-20	5	62.85	5	62.85	5	62.85	0	0
		2020-21	7	66.35	7	66.35	5	64.50	2	1.85
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0	2	11.53
		2015-16	355	50.55	5	3.33	2	1.50	3	1.83
		2017-18	38	34.20	15	14.09	10	12.29	5	1.80
		2018-19	208	87.41	11	5.35	9	4.16	2	1.19
		2019-20	27	12.77	27	12.77	5	5.92	22	6.85
		2020-21	35	45.22	35	45.22	0	0	35	45.22
11	Crop Husbandry (2401)	2018-19	14	199.46	5	55.88	5	55.88	0	0
		2019-20	2	13.79	2	13.79	2	13.79	0	0
		2020-21	19	307.02	19	307.02	0	0	19	307.02
12	Soil and water conservation (2402)	2017-18	84	1.20	3	0.06	3	0.06	0	0
		2018-19	19	0.85	2	0.02	2	0.02	0	0
		2019-20	11	0.49	11	0.49	10	0.41	1	0.08
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	0	0	1	0.02
		2018-19	94	113.85	13	0.51	7	0.31	6	0.20
		2019-20	37	124.01	37	124.01	20	0.94	17	123.07
		2020-21	17	35.31	17	35.31	0	0	17	35.31
14	Fisheries (2405)	2019-20	6	0.42	6	0.42	6	0.42	0	0
		2020-21	1	0.06	1	0.06	0	0	1	0.06
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0	3	10.71
		2019-20	3	3.09	3	3.09	0	0	3	3.09
		2020-21	3	8.68	3	8.68	0	0	3	8.68
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	0	0	5	36.21
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	0	0	4	1.10
		2016-17	87	69.16	20	47.09	0	0	20	47.09
		2017-18	112	135.06	49	103.28	2	1.11	47	102.17
		2018-19	123	154.60	75	144.14	3	0.85	72	143.29
		2019-20	60	102.02	60	102.02	4	0.92	56	101.10
		2020-21	29	18.81	29	18.81	0	0	29	18.81

18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0	2	1.16
		2015-16	48	285.52	9	12.76	0	0	9	12.76
		2016-17	7	218.78	2	119.22	0	0	2	119.22
		2017-18	15	211.07	15	211.07	0	0	15	211.07
		2018-19	9	201.78	8	201.78	0	0	8	201.78
		2019-20	4	61.97	4	61.97	0	0	4	61.97
19	Other Rural Development Programmes (2515)	2009-10	68	366.26	1	10.85	0	0	1	10.85
		2010-11	48	267.83	7	33.08	0	0	7	33.08
		2011-12	222	722.40	41	137.00	0	0	41	137.00
		2012-13	266	882.65	39	88.02	0	0	39	88.02
		2013-14	249	1,263.49	69	368.67	0	0	69	368.67
		2014-15	3,871	1,191.66	55	169.34	1	0.31	54	169.03
		2015-16	3,845	1,261.94	95	152.75	0	0	95	152.75
		2016-17	4,166	2,262.96	133	272.68	0	0	133	272.68
		2017-18	3,652	1,127.58	64	205.68	0	0	64	205.68
		2018-19	4,015	2,228.45	237	1,047.69	4	2.45	233	1,045.24
		2019-20	355	2,757.15	355	2,757.15	1	18.40	354	2,738.75
2020-21	105	349.62	105	349.62	0	0	105	349.62		
20	Command Area Development (2705)	2018-19	19	70.70	3	10.80	3	10.80	0	0
		2019-20	16	104.25	16	104.25	13	81.85	3	22.40
		2020-21	3	6.25	3	6.25	0	0	3	6.25
21	Village and Small Scale Industries (2851)	2019-20	1	0.13	1	0.13	1	0.13	0	0
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0	5	1.25
		2017-18	23	126.50	5	61.89	0	0	5	61.89
		2018-19	25	78.49	11	49.82	3	0.94	8	48.88
		2019-20	7	16.30	7	16.30	2	1.58	5	14.72
23	Civil Aviation (3053)	2019-20	1	0.17	1	0.17	1	0.17	0	0
24	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	0	0	1	0.15
		2020-21	8	12.12	8	12.12	0	0	8	12.12
25	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0	1	0.10
		2016-17	4	1.62	1	0.30	0	0	1	0.30
		2018-19	3	1.37	1	0.05	0	0	1	0.05

		2019-20	2	1.61	2	1.61	2	1.61	0	0
26	Other administrative Services (2070)	2018-19	5	23.72	3	6.40	3	6.40	0	0
		2019-20	5	22.75	5	22.75	0	0	5	22.75
		2020-21	2	21.35	2	21.35	0	0	2	21.35
27	Miscellaneous general Services (2075)	2018-19	1	0	1	0	0	0	1	0
28	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0	1	0.19
		2019-20	1	0.13	1	0.13	0	0	1	0.13
29	Tourism (3452)	2019-20	10	0.84	10	0.84	10	0.84	0	0
30	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0	1	0.10
31	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0	4	0.02
32	Family Welfare (2211)	2020-21	3	0.18	3	0.18	0	0	3	0.18
33	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	0	0	60	5.57
34	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0	2	133.50
35	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	0	0	3	1.75
36	Non-Conventional source off Energy (2810)	2020-21	3	1.20	3	1.20	0	0	3	1.20
37	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	0	0	4	1.45

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

[109] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2** and **Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹ 18,301.02 crore, 866 UCs of ₹7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88
2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 per cent pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 per cent), Urban Development Department: ₹ 4,718.98 crore (26.25 per cent), Health Department/Medical: ₹ 1,403.31 crore (7.81 per cent) and General Education Department: ₹ 2,864.11 crore (15.93 per cent) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41
		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61

		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38
8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71

12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27
18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89

		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05
25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92

32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
Total			31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non submission of reply very seriously and recomeded that sincere and pragmatic efforts be made to submit the pending utilization certificates and reconcile with the office of Principal Accountant General, Haryana at the earliest possible under intimation to the Committee.

Housing for All Department

[110] 4.5 Delay in Submission of Utilisation Certificates: (SF-2023)

Rule 8.14 of the Punjab Financial Rules, Volume-1 (as applicable to Haryana State)/Financial Rules/Financial Code, Utilisation Certificates (UCs) in respect of Grants-in-Aid received by the grantee should be furnished by the grantee to the authority that sanctioned it, within 12 months of closure of financial year of sanction of grant. Non-submission of UCs, carries a risk that the amount shown in the Finance Accounts had not reached the beneficiaries. In those 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. 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 cannot 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) is given in **Table 4.2 and Table 4.3**.

Table 4.2: Status of outstanding Utilisation Certificates

(₹ in crore)

Due year ¹	Opening Balance		Addition		Clearance		Due for submission	
	Number	Amount	Number	Amount	Number	Amount	Number	Amount
Upto 2018-19	1,588	7,800.80	7,709	8,429.14	7,565	7,760.45	1,732	8,469.49
2019-20	1,732	8,469.49	7,892	8,914.81	7,620	6,786.72	2,004	10,597.58
2020-21	2,004	10,597.58	730	6,425.48	292	2,472.28	2,442	14,550.78
2021-22	2,442	14,550.78	654	5,333.74	265	1,583.19	2,831	18,301.02
2022-23	2,831	18,301.02	695	6800.26	866	7,124.62	2,660	17,976.65

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

Out of 2,831 outstanding utilisation certificates (as on 31 March 2022) amounting to ₹18,301.02 crore, 866 UCs of ₹ 7,124.62 crore pertaining to previous years were cleared during the year 2022-23. 2,660 UCs amounting to ₹ 17,976.65 crore were still outstanding as on 31 March 2023.

Table 4.3: Year-wise Break-up of Outstanding UCs

Year of disbursing grants	UCs Awaited as on 31 March 2023	
	Number	Amount (₹ in crore)
2009-10	1	10.85
2010-11	7	33.08
2011-12	41	137.00
2012-13	51	247.88

2013-14	78	562.58
2014-15	66	200.71
2015-16	149	309.11
2016-17	205	611.94
2017-18	188	885.47
2018-19	315	2,202.89
2019-20	455	3,514.38
2020-21	409	2,460.50
2021-22	695	6,800.26
Total	2,660	17,976.65

Out of total 2,660 outstanding UCs, 1,965 UCs for grants of ₹ 11,176.39 crore pertain to the period 2009-10 to 2020-21. Out of total amount of ₹ 17,976.65 crore for which UCs were outstanding, 81.40 per cent pertain to four departments i.e. Rural Development Department: ₹ 5,647.13 crore (31.41 per cent), Urban Development Department: ₹ 4,718.98 crore (26.25 per cent), Health Department/Medical: ₹ 1,403.31 crore (7.81 per cent) and General Education Department: ₹ 2,864.11 crore (15.93 per cent) as depicted in **Appendix 4.2**.

During the exit conference (November 2023), the Additional Chief Secretary (ACS) Finance Department assured that necessary directions to all the Departments concerned will be issued to submit all pending UCs at the earliest.

Appendix 4.2

(Reference: Paragraph 4.5; Page 120)

Details of Utilisation Certificates (UCs) due, received and outstanding as on 31 March 2023

(₹ in crore)

Sr. No.	Name of the Head	Year	Total grants paid		UCs due		UCs received		UCs outstanding	
			Items	Amount	Items	Amount	Items	Amount	Items	Amount
1	Police (2055)	2019-20	1	34.33	1	34.33	1	34.33	0	0
		2020-21	2	115.41	2	115.41	1	38.80	1	76.61
		2021-22	3	168.00	3	168.00	0	0.00	1	168.00
2	General Education (2202)	2014-15	739	1,382.54	6	0.99	0	0.00	6	0.99
		2015-16	1,063	1,542.62	11	0.71	0	0.00	11	0.71
		2016-17	1,332	1,618.88	7	0.37	0	0.00	7	0.37
		2017-18	1,385	1,656.36	3	24.1	2	20.10	1	4.00
		2018-19	866	1,560.24	3	137.8	2	1.39	1	136.41

		2019-20	47	545.79	38	446.26	17	198.42	21	247.84
		2020-21	142	1,468.19	142	1,468.19	26	448.80	116	1019.39
		2021-22	178	1,454.40	178	1,454.40	0	0.00	178	1,454.40
3	Technical Education (2203)	2016-17	102	227.06	1	10.00	0	0.00	1	10.00
		2017-18	90	218.18	3	12.65	0	0.00	3	12.65
		2018-19	109	252.21	1	0.01	1	0.01	0	0.00
		2020-21	56	228.60	56	228.60	56	228.60	0	0.00
		2021-22	39	119.25	39	119.25	0	0.00	39	119.25
4	Sports and Youth Services (2204)	2015-16	130	124.02	12	0.64	8	0.32	4	0.32
		2016-17	56	90.69	14	6.61	0	0.00	14	6.61
		2017-18	229	73.14	7	2.05	1	0.00	6	2.05
		2018-19	544	79.62	10	0.04	10	0.04	0	0.00
		2019-20	1	0.19	1	0.19	1	0.19	0	0.00
		2020-21	50	2.70	50	2.70	0	0.00	50	2.70
		2021-22	37	73.46	37	73.46	0	0.00	37	73.46
5	Art and Culture (2205)	2015-16	7	3.51	1	0.30	0	0.00	1	0.30
		2018-19	3	12.73	2	12.68	2	12.68	0	0.00
		2019-20	1	2.00	1	2.00	0	0.00	1	2.00
		2020-21	1	0.30	1	0.30	0	0.00	1	0.30
6	Medical (2210)	2018-19	86	1,229.21	4	2.14	4	2.14	0	0.00
		2019-20	54	796.03	26	430.37	23	391.89	3	38.48
		2020-21	47	814.12	47	814.12	26	644.68	21	169.44
		2021-22	41	1,195.39	41	1,195.39	0	0.00	41	1,195.39
7	Urban Development (2217)	2012-13	96	1,274.01	17	215.75	5	55.89	12	159.87
		2013-14	73	1,120.80	17	342.65	8	148.74	9	193.91
		2014-15	87	1,115.43	21	134.91	18	116.73	3	18.18
		2015-16	122	1,478.70	49	293.09	21	147.13	28	145.97
		2016-17	219	2,227.25	120	926.05	91	769.18	29	156.86
		2017-18	395	2,781.01	249	1,074.90	12	741.02	67	333.88
		2018-19	105	1,841.76	75	1,210.65	41	449.36	34	761.29
		2019-20	52	1,750.54	48	1151.79	17	947.79	31	204.00
		2020-21	42	1,652.99	42	1,652.99	17	1,196.36	25	456.64
		2021-22	76	2,288.38	76	2,288.38	0	0.00	76	2,288.38

8	Information and Publicity (2220)	2020-21	2	0.75	2	0.75	2	0.75	0	0.00
9	Labour and Employment (2230)	2020-21	7	66.35	2	1.85	0	0.00	2	1.85
		2021-22	6	96.66	6	96.66	0	0.00	6	96.66
10	Social Security and Welfare (2235)	2014-15	33	43.71	2	11.53	0	0.00	2	11.53
		2015-16	355	50.55	3	1.83	1	0.15	2	1.68
		2017-18	38	34.20	5	1.79	1	0.05	4	1.75
		2018-19	208	87.41	2	1.19	0	0.00	2	1.19
		2019-20	27	12.77	22	6.85	8	1.31	14	5.54
		2020-21	35	45.22	35	45.22	9	1.15	26	44.07
		2021-22	30	46.22	30	46.22	0	0.00	30	46.22
11	Crop Husbandry (2401)	2020-21	19	307.02	19	307.02	13	189.41	6	117.61
		2021-22	7	151.71	7	151.71	0	0.00	7	151.71
12	Soil and water conservation (2402)	2019-20	11	0.49	1	0.08	1	0.08	0	0.00
		2021-22	5	2.50	5	2.50	0	0.00	5	2.50
13	Animal Husbandry (2403)	2017-18	86	74.08	1	0.02	1	0.02	0	0.00
		2018-19	94	113.85	6	0.20	6	0.20	0	0.00
		2019-20	37	124.01	17	123.07	2	0.20	15	122.87
		2020-21	17	35.31	17	35.31	1	0.01	16	35.30
		2021-22	30	111.48	30	111.48	0	0.00	30	111.48
14	Fisheries (2405)	2020-21	1	0.06	1	0.06	1	0.06	0	0.00
15	Forestry and Wildlife (2406)	2017-18	3	10.71	3	10.71	0	0.00	3	10.71
		2019-20	3	3.09	3	3.09	0	0.00	3	3.09
		2020-21	3	8.68	3	8.68	0	0.00	3	8.68
		2021-22	1	7.20	1	7.20	0	0.00	1	7.20
16	Cooperation (2425)	2020-21	5	36.21	5	36.21	4	35.81	1	0.40
		2021-22	6	212.40	6	212.40	0	0.00	6	212.40
17	Special Programme for Rural Development (2501)	2015-16	103	64.19	4	1.10	3	0.63	1	0.47
		2016-17	87	69.16	20	47.09	6	2.15	14	44.94
		2017-18	112	135.06	47	102.17	21	8.44	26	93.73
		2018-19	123	154.60	72	143.29	38	8.67	34	134.62
		2019-20	60	102.02	56	101.10	36	7.66	20	93.44
		2020-21	29	18.81	29	18.81	11	2.54	18	16.27

18	Rural Employment (2505)	2014-15	165	333.36	2	1.16	0	0.00	2	1.16
		2015-16	48	285.52	9	12.76	0	0.00	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	8	201.78	0	0.00	8	201.78
		2019-20	4	61.97	4	61.97	0	0.00	4	61.97
		2021-22	1	113.70	1	113.70	0	0.00	1	113.70
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	7	33.08	0	0.00	7	33.08
		2011-12	222	722.4	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	69	368.67	0	0.00	69	368.67
		2014-15	3,871	1,191.66	54	169.03	2	0.28	52	168.75
		2015-16	3,845	1,261.94	95	152.75	2	5.85	93	146.89
		2016-17	4,166	2,262.96	133	272.68	0	0.00	133	272.68
		2017-18	3,652	1,127.58	64	205.68	6	51.93	58	153.75
		2018-19	4,015	2,228.45	233	1,045.24	8	126.75	225	918.49
		2019-20	355	2,757.15	354	2,738.75	24	42.06	330	2,696.69
		2020-21	105	349.62	105	349.62	1	0.00	104	349.62
		2021-22	124	302.64	124	302.64	0	0.00	124	302.64
20	Command Area Development (2705)	2019-20	16	104.25	3	22.40	2	21.65	1	0.75
		2020-21	3	6.25	3	6.25	3	6.25	0	0.00
21	Village and Small-Scale Industries (2851)	2021-22	3	5.95	3	5.95	0	0.00	3	5.95
22	Industries (2852)	2016-17	36	61.70	5	1.25	0	0.00	5	1.25
		2017-18	23	126.50	5	61.89	0	0.00	5	61.89
		2018-19	25	78.49	8	48.88	0	0.00	8	48.88
		2019-20	7	16.30	5	14.72	0	0.00	5	14.72
23	Other Scientific Research (3425)	2018-19	39	19.03	1	0.15	1	0.15	0	0.00
		2020-21	8	12.12	8	12.12	4	7.5	4	4.62
24	Ecology and Environment (3435)	2014-15	12	2.17	1	0.10	0	0.00	1	0.10
		2016-17	4	1.62	1	0.30	1	0.30	0	0.00
		2018-19	3	1.37	1	0.05	0	0.00	1	0.05

25	Other administrative Services (2070)	2019-20	5	22.75	5	22.75	0	0.00	5	22.75
		2020-21	2	21.35	2	21.35	0	0.00	2	21.35
26	Miscellaneous General Services (2075)	2018-19	1	0.00	1	0.00	0	0.00	1	0.00
27	Other Social Services (2250)	2018-19	1	0.19	1	0.19	0	0.00	1	0.19
		2019-20	1	0.13	1	0.13	0	0.00	1	0.13
28	Other General Economic Services (3475)	2019-20	1	0.10	1	0.10	0	0.00	1	0.10
29	Administration of Justice (2014)	2020-21	4	0.02	4	0.02	0	0.00	4	0.02
		2021-22	11	0.09	11	0.09	0	0.00	11	0.09
30	Family Welfare (2211)	2020-21	3	0.18	3	0.18	2	0.15	1	0.03
		2021-22	1	0.03	1	0.03	0	0.00	1	0.03
31	Welfare of SC, ST, OBC and Minorities (2225)	2020-21	60	5.57	60	5.57	60	5.57	0	0.00
		2021-22	76	6.92	76	6.92	0	0.00	76	6.92
32	Agriculture Research and Education (2415)	2020-21	2	133.50	2	133.50	0	0.00	2	133.50
		2021-22	4	212.55	4	212.55	0	0.00	4	212.55
33	Major Irrigation (2700)	2020-21	3	1.75	3	1.75	1	0.90	2	0.85
34	Non-Conventional source of Energy (2810)	2020-21	3	1.20	3	1.20	0	0.00	3	1.20
		2021-22	2	0.72	2	0.72	0	0.00	2	0.72
35	Secretariat Economic Services (2020-21)	2020-21	4	1.45	4	1.45	3	1.40	1	0.05
		2021-22	8	73.56	8	73.56	0	0.00	8	73.56
36	Parliament/State/Union Territory Legislatures (2011)	2021-22	1	0.16	1	0.16	0	0.00	1	0.16
37	Housing (2216)	2021-22	5	156.89	5	156.89	0	0.00	5	156.89
	Total		31,903	54,332.19	3,526	25,101.27	866	7,124.62	2,660	17,976.65

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

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

An amount to 156.89 crore was released to Department of Housing for All for implementation of Pradhan Mantri Awas Yojana-Urban (PMAY-U) during FY 2021-22 as per following details: -

Sanction letter No. and dated	Funds Released (in lakhs)		
	Central share	State share	Total
02/07/2021-3HFA dated 26.05.2021	352.833	117.611	470.444
02/06/2021-3HFA dated 26.05.2021	5274.60	3880.40	9155.00
02/06A/2021-3HFA 26.05.2021	3817.80	2238.40	6056.20
11/10/2021-1HFA Dated 06.09.2021	5.908	0.00	5.908
11/10/2021-1HFA dated 21.03.2022	0.98	0.00	0.98
Total	9452.121	6236.411	15688.532

- Utilization Certificates amounting to 156.82 crore have been submitted as per following details: -

(in lakhs)

Sanction letter No. and dated	Grant Received	UC submitted	UC pending	Submitted vide letter No. and dated
02/07/2021- 3HFA dated 26.05.2021	470.444	470.444	0.00	HFA/PMAY-U/UC/2021-22/663 dated 24.08.2021
02/06/2021-3HFA dated 26.05.2021	9155.00	9155.00	0.00	HFA/PMAY-U/UC/2022-23/2402 dated
02/06A/2021-3HFA dated 26.05.2021	6056.20	6056.20	0.00	24.03.2023 and HFA/PMAY-U/UC/2023-24/184 dated 10.05.2023
11/10/2021- 1HFA dated 06.09.2021	5.908	0.00	5.908	-
11/10/2021-1HFA dated 21.03.2022	0.98	0.00	0.98	-

As regards balance amount of *5.908 lakh and 0.98 lakh, utilization certificates of the same will be submitted shortly.

Para No.4.1

Status of Drug availability on dated 02.02.2026		
Sr. No.	District	Drug Component Count
1	Ambala	615
2	Bhiwani	602
3	Charki Dadri	600

4	Faridabad	483
5	Fatehabad	513
6	Gurugram	643
7	Hisar	559
8	Jhajjar	656
9	Jind	640
10	Kaithal	556
11	Kamal	572
12	Kurukshetra	506
13	Mahendargarh	560
14	Mewat	567
15	Palwal	469
16	Panchkula	493
17	Panipat	649
18	Rewari	561
19	Rohtak	490
20	Sirsa	612
21	Sonapat	575
22	Yamunanagar	565

Observations and Recommendations of the Committee as under: -

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

Development & Panchayat Department

[111] 4.19 Misappropriations, Losses, thefts, etc. (SF-2022)

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 51 cases of misappropriation and defalcation involving Government money amounting to ` 68.64 lakh on which final action was pending as of October 2022. The department-wise break up of pending cases is given in **Table 4.11**.

Table 4.11: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not Finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Education	20	40.12	1	0.09	18	40.03	1	Nil
3	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
4	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
5	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
6	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
7	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	51	68.64	3	10.61	44	55.11	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.12**.

Table 4.12: Profile of misappropriations, losses, defalcations, etc.**(₹ in lakh)**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	16	22.74	Theft cases	47	57.90
5-10	11	36.13			
10-15	02	0.09	Misappropriation/loss of Government material	4	10.74
15-20	07	8.62			
20-25	03	0.24			
25 and above	12	0.82			
Total	51	68.64	Total pending cases as of June 2022	51	68.64

Out of the total loss cases, 47 cases of ₹ 57.90 lakh were related to theft of Government money/store. Further, in respect of 44 cases (₹ 55.11 lakh) of losses, departmental action had not been finalised while four cases of ₹ 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 51 cases of losses due to theft/misappropriation, 35 cases of ₹ 45.90 lakh were more than five-year-old, including 15 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to the Committee.

[112] 4.18 Misappropriations, Losses, thefts, etc. (SF-2023)

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).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in **Table 4.10**.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0
4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70
5	Women and Child Development	4	10.52	2	10.52	2	0	0	0
6	Irrigation	19	2.07	0	0	17	1.85	2	0.22
7	Public Health	2	0.65	0	0	2	0.65	0	0
8	Haryana Skill Development & Industries Training	1	1.18	0	0	1	1.18	0	0
	Total	52	69.95	3	10.61	45	56.42	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: Profile of misappropriations, losses, defalcations, etc.**(₹ in lakh)**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	13	23.77	Theft cases	48	59.21
6-10	15	36.41			
11-15	1	0	Misappropriation/loss of Government material	4	10.74
16-20	8	8.71			
21-25	3	0.24			
26 and above	12	0.82			
Total	52	69.95	Total pending cases as of September 2023	52	69.95

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to the Committee.

Public Health Engineering Department

[113] 4.19 Misappropriations, Losses, thefts, etc. (SF-2022)

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 51 cases of misappropriation and defalcation involving Government money amounting to ` 68.64 lakh on which final action was pending as of October 2022. The department-wise break up of pending cases is given in **Table 4.11**.

Table 4.11: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Education	20	40.12	1	0.09	18	40.03	1	Nil
3	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
4	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
5	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
6	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
7	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	51	68.64	3	10.61	44	55.11	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.12**.

Table 4.12: Profile of misappropriations, losses, defalcations, etc.**(` in lakh)**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	16	22.74	Theft cases	47	57.90
5-10	11	36.13			
10-15	02	0.09	Misappropriation/loss of Government material	4	10.74
15-20	07	8.62			
20-25	03	0.24			
25 and above	12	0.82			
Total	51	68.64	Total pending cases as of June 2022	51	68.64

Out of the total loss cases, 47 cases of ₹ 57.90 lakh were related to theft of Government money/store. Further, in respect of 44 cases (₹ 55.11 lakh) of losses, departmental action had not been finalised while four cases of ` 2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 51 cases of losses due to theft/misappropriation, 35 cases of ` 45.90 lakh were more than five-year-old, including 15 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to the Committee.

[114] 4.18 Misappropriations, Losses, thefts, etc. (SF-2023)

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).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in **Table 4.10**.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0
4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70
5	Women and Child Development	4	10.52	2	10.52	2	0	0	0
6	Irrigation	19	2.07	0	0	17	1.85	2	0.22
7	Public Health	2	0.65	0	0	2	0.65	0	0
8	Haryana Skill Development & Industries Training	1	1.18	0	0	1	1.18	0	0
	Total	52	69.95	3	10.61	45	56.42	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: Profile of misappropriations, losses, defalcations, etc.**(₹ in lakh)**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	13	23.77	Theft cases	48	59.21
6-10	15	36.41			
11-15	1	0	Misappropriation/loss of Government material	4	10.74
16-20	8	8.71			
21-25	3	0.24			
26 and above	12	0.82			
Total	52	69.95	Total pending cases as of September 2023	52	69.95

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to the Committee.

Haryana Skill Development & Industries Training Department

[115] 4.19 Misappropriations, Losses, thefts, etc. (SF-2022)

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 51 cases of misappropriation and defalcation involving Government money amounting to ` 68.64 lakh on which final action was pending as of October 2022. The department-wise break up of pending cases is given in **Table 4.11**.

Table 4.11: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	01	6.50	Nil	Nil	01	6.50	Nil	Nil
2	Education	20	40.12	1	0.09	18	40.03	1	Nil
3	Labour and Employment	02	0.15	Nil	Nil	02	0.15	Nil	Nil
4	Social Justice and Empowerment	03	8.63	Nil	Nil	02	5.93	01	2.70
5	Women and Child Development	04	10.52	02	10.52	2	Nil	Nil	Nil
6	Irrigation	19	2.07	Nil	Nil	17	1.85	02	0.22
7	Public Health	02	0.65	Nil	Nil	02	0.65	Nil	Nil
	Total	51	68.64	3	10.61	44	55.11	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.12**.

Table 4.12: Profile of misappropriations, losses, defalcations, etc.**(₹ in lakh)**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	16	22.74	Theft cases	47	57.90
5-10	11	36.13			
10-15	02	0.09	Misappropriation/loss of Government material	4	10.74
15-20	07	8.62			
20-25	03	0.24			
25 and above	12	0.82			
Total	51	68.64	Total pending cases as of June 2022	51	68.64

Out of the total loss cases, 47 cases of ₹ 57.90 lakh were related to theft of Government money/store. Further, in respect of 44 cases (₹ 55.11 lakh) of losses, departmental action had not been finalised while four cases of ₹2.92 lakh were outstanding for want of orders of the competent authority for recovery or write off of losses. It was further noticed that out of 51 cases of losses due to theft/misappropriation, 35 cases of ₹45.90 lakh were more than five-year-old, including 15 cases, which were more than 20 years old. The lackadaisical approach of departments in finalisation of these cases had not only caused loss to the State exchequer but also led to non-accountability of the officers/officials at fault.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to the Committee.

[116] 4.18 Misappropriations, Losses, thefts, etc. (SF-2023)

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).

The State Government reported 52 cases of misappropriation and defalcation involving Government money amounting to ₹ 69.95 lakh on which final action was pending as of September 2023. The department-wise break up of pending cases is given in **Table 4.10**.

Table 4.10: Pending cases of misappropriations, losses, theft, defalcations, etc.

(₹ in lakh)

Sr. No.	Name of Department	Cases of misappropriation/ losses/ theft of Government material		Reasons for delay in final disposal of pending cases of misappropriation, losses, thefts, etc.					
				Awaiting departmental investigation or pending in courts of law		Departmental action initiated but not finalised		Awaiting orders for recovery or write off	
		Number of cases	Amount	Number of cases	Amount	Number of cases	Amount	Number of cases	Amount
1	Development and Panchayat	1	6.50	0	0	1	6.50	0	0
2	Education	20	40.12	1	0.09	18	40.03	1	0
3	Labour and Employment	2	0.28	0	0	2	0.28	0	0
4	Social Justice and Empowerment	3	8.63	0	0	2	5.93	1	2.70
5	Women and Child Development	4	10.52	2	10.52	2	0	0	0
6	Irrigation	19	2.07	0	0	17	1.85	2	0.22
7	Public Health	2	0.65	0	0	2	0.65	0	0
8	Haryana Skill Development & Industries Training	1	1.18	0	0	1	1.18	0	0
	Total	52	69.95	3	10.61	45	56.42	4	2.92

The age-profile of the pending cases and the number of cases pending in each category theft and misappropriation/loss of Government material is summarised in **Table 4.11**.

Table 4.11: Profile of misappropriations, losses, defalcations, etc.**(₹ in lakh)**

Age-profile of the pending cases			Nature of the pending cases		
Range in years	Number of cases	Amount involved		Number of cases	Amount involved
0-5	13	23.77	Theft cases	48	59.21
6-10	15	36.41			
11-15	1	0	Misappropriation/loss of Government material	4	10.74
16-20	8	8.71			
21-25	3	0.24			
26 and above	12	0.82			
Total	52	69.95	Total pending cases as of September 2023	52	69.95

Out of 52 cases of losses due to theft/misappropriation, 39 cases of ₹ 46.18 lakh were more than five years old, including 15 cases which were more than 20 years old.

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

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

No written reply received from the department

Observations and Recommendations of the Committee as under: -

The Committee viewed non-submission of reply very seriously and recommended that sincere and pragmatic steps be taken to settle all pending cases and reconcile the same with the office of Principal Accountant General, Haryana at the earliest under the intimation to 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.	Para-graph No.	Brief Subject of Paragraph
Administration of Justice					
1	1	Administration of Justice	70	25	Infructuous expenditure on empanelment of advocates
Agriculture and Farmers Welfare					
2	1	Agriculture and Farmers Welfare	38	56	Interest not charged on belated payments
3	2	Agriculture and Farmers Welfare	44	108	Non-recovery of purchases tax and interest
4	3	Agriculture and Farmers Welfare	44	109	Non-recovery of purchase tax and interest
5	4	Agriculture and Farmers Welfare	48	4	Arrears in revenue
6	5	Agriculture and Farmers Welfare	50	141	Arrears in revenue
7	6	Agriculture and Farmers Welfare	50	142	Results of Audit
8	7	Agriculture and Farmers Welfare	50	143	Non-recovery of purchase tax and interest
9	8	Agriculture and Farmers Welfare	52	15	Non-recovery of principal and interest from Sugar Mills
10	9	Agriculture and Farmers Welfare	52	88	Arrears in revenue
11	10	Agriculture and Farmers Welfare	52	89	Results of Audit
12	11	Agriculture and Farmers Welfare	54	30	General
13	12	Agriculture and Farmers Welfare	54	91	Arrears in revenue
14	13	Agriculture and Farmers Welfare	54	92	Results of Audit
15	14	Agriculture and Farmers Welfare	54	93	Non-recovery of purchase tax and interest
16	15	Agriculture and Farmers Welfare	58	31	Arrears in revenue
17	16	Agriculture and Farmers Welfare	58	32	Results of Audit
18	17	Agriculture and Farmers Welfare	60	122	Results of Audit
19	18	Agriculture and Farmers Welfare	60	124	Results of Audit
20	19	Agriculture and Farmers Welfare	60	125	Non/short recovery of purchase tax and interest
21	20	Agriculture and Farmers Welfare	60	126	Non-realization of lease money
22	21	Agriculture and Farmers Welfare	60	127	Results of Audit
23	22	Agriculture and Farmers Welfare	62	44	Arrears in revenue
24	23	Agriculture and Farmers Welfare	62	45	Results of Audit
25	24	Agriculture and Farmers Welfare	62	47	Non/short recovery of purchase tax and interest

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
26	25	Agriculture and Farmers Welfare	63	26	Arrears in revenue
27	26	Agriculture and Farmers Welfare	63	27	Results of Audit
28	27	Agriculture and Farmers Welfare	63	28	Non recovery of purchase tax and interest
29	28	Agriculture and Farmers Welfare	64	12	Arrears of revenue
30	29	Agriculture and Farmers Welfare	64	13	Results of Audit
31	30	Agriculture and Farmers Welfare	64	14	Results of Audit
32	31	Agriculture and Farmers Welfare	64	15	Non/short recovery of purchase tax and interest
33	32	Agriculture and Farmers Welfare	65	19	Inadmissible payment of special pay
34	33	Agriculture and Farmers Welfare	65	59	Arrear of revenue
35	34	Agriculture and Farmers Welfare	65	60	Results of Audit
36	35	Agriculture and Farmers Welfare	65	61	Non/short recovery of purchase tax and interest
37	36	Agriculture and Farmers Welfare	67	81	Non-recovery of purchase tax and interest
38	37	Agriculture and Farmers Welfare	68	9	Execution of works
39	38	Agriculture and Farmers Welfare	68	83	Arrears of revenue
40	39	Agriculture and Farmers Welfare	68	84	Results of Audit
41	40	Agriculture and Farmers Welfare	68	133	Analysis of arrears of revenue
42	41	Agriculture and Farmers Welfare	68	134	Results of Audit
43	42	Agriculture and Farmers Welfare	68	136	Non-recovery of interest on purchase tax
44	43	Agriculture and Farmers Welfare	70	86	Analysis of arrears of revenue
45	44	Agriculture and Farmers Welfare	71	4	Cash Management
46	45	Agriculture and Farmers Welfare	71	6	Infrastructural Facilities in Mandis
47	46	Agriculture and Farmers Welfare	72	41	Unfruitful Expenditure on incomplete cold storage work
48	47	Agriculture and Farmers Welfare	79	1	Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots
49	48	Agriculture and Farmers Welfare	79	9	Non-recovery of material issued to contractor
50	49	Agriculture and Farmers Welfare	81	2	Outstanding temporary advances
51	50	Agriculture and Farmers Welfare	81	3	Non-maintenance/non-functioning of libraries
52	51	Agriculture and Farmers Welfare	81	6	Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms
53	52	Agriculture and Farmers Welfare	81	10	Status of samples found sub-standard and action taken
54	53	Agriculture and Farmers Welfare	81	13	Working of Ground Water Cell
55	54	Agriculture and Farmers Welfare	89	16	Introduction

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
56	55	<i>Agriculture and Farmers Welfare</i>	89	17	Financial Management
57	56	<i>Agriculture and Farmers Welfare</i>	89	18	Irregular benefits disbursed to State Government Pensioners-Rs. 131.40
58	57	<i>Agriculture and Farmers Welfare</i>	89	19	Non-recovery of amount disbursed to income tax payees and ineligible beneficiaries Rs.40.65 crore
59	58	<i>Agriculture and Farmers Welfare</i>	89	20	Benefits extended to more than one family member Rs 4.48. lakh
60	59	<i>Agriculture and Farmers Welfare</i>	89	21	Benefits extended to beneficiaries who do not own agriculture land Rs 2.82 lakh
61	60	<i>Agriculture and Farmers Welfare</i>	89	22	Delay in disbursement of benefits
62	61	<i>Agriculture and Farmers Welfare</i>	89	23	Benefits extended to the deceased to the deceased's beneficiaries
63	62	<i>Agriculture and Farmers Welfare</i>	89	24	Deprivation of benefits due to pendency of Aadhaar correction
64	63	<i>Agriculture and Farmers Welfare</i>	89	25	Improper execution of the scheme resulted in deprivation of benefits to the beneficiaries
65	64	<i>Agriculture and Farmers Welfare</i>	89	26	Non-conducting of social audit for identification of ineligible beneficiaries
66	65	<i>Agriculture and Farmers Welfare</i>	89	27	<i>Non-receipt of administrative expenses Rs.420.38 lakh</i>
67	66	<i>Agriculture and Farmers Welfare</i>	89	28	<i>Deprivation of benefits due to PFMS rejection</i>
68	67	<i>Agriculture and Farmers Welfare</i>	89	29	<i>Benefits released to the beneficiaries pending for Physical Verification Rs.8.84 lakh</i>
69	68	<i>Agriculture and Farmers Welfare</i>	89	30	<i>Non-achieving of target of physical verification</i>
70	69	<i>Agriculture and Farmers Welfare</i>	89	31	<i>Non-developing a system to obtain feedback from the stakeholders</i>
Animal Husbandry and Dairying					
71	1	<i>Animal Husbandry and Dairying</i>	72	49	<i>Receipt of funds from other sources</i>
72	2	<i>Animal Husbandry and Dairying</i>	72	50	<i>Failure in recovering milk cess</i>
73	3	<i>Animal Husbandry and Dairying</i>	72	52	<i>Outsourcing of Artificial Insemination Services</i>
Archaeology and Museums					
74	1	<i>Archaeology and Museums</i>	77	34	<i>Delay in construction of museum and office building and non-achievement of the objective of the department</i>
Architecture					
75	1	<i>Architecture</i>	60	14	<i>Fraudulent draws and embezzlement of Government money by a Cashier</i>
Civil Aviation					
76	1	<i>Civil Aviation</i>	75	51	<i>Recoverable parking and maintenance charges</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
Civil Secretariat					
77	1	Civil Secretariat	75	53	Irregular expenditure
78	2	Civil Secretariat	75	54	Allotment of space to banks without execution of agreement
79	3	General Administration	74	49	Withdrawal of posts from the purview of Haryana Public Service Commission
Commissioner Hisar Division					
80	1	Commissioner Hisar Division	72	25	Water quality
81	2	Commissioner Hisar Division	72	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act
82	3	Commissioner Hisar Division	72	27	Non-payment of annuity under Rehabilitation and Resettlement policy
83	4	Commissioner Hisar Division	72	29	Common irregularities in Panchayati Raj Institutions
84	5	Commissioner Hisar Division	72	30	Swarnjayanti Gram SwarajYojna
85	6	Commissioner Hisar Division	72	33	Crime trends
86	7	Commissioner Hisar Division	72	35	Inspection of police stations
Co-operation					
87	1	Co-operation	40	41	Embezzlement
88	2	Co-operation	56	37	Loss due to negligence and improper maintenance of cold storage plant
89	3	Co-operation	58	38	Results of Audit
90	4	Co-operation (Transferred from Finance Department)	58	39	Non-charging of interest and penal interest
91	5	Co-operation	58	137	Non-charging of interest and penal interest
92	6	Co-operation	60	136	Results of Audit
93	7	Co-operation	60	137	Non-redemption of Government share capital
94	8	Co-operation	62	49	Non-redemption of Government share capital
95	9	Co-operation	63	30	Audit in arrears
96	10	Co-operation	63	33	Short levy of audit fee due to incorrect computation of profit
97	11	Co-operation	63	34	Non-deposit of Government share capital
98	12	Co-operation	63	35	Non-redemption of Government share capital due to late fixation of terms and conditions
99	13	Co-operation	63	36	Non-redemption of Government share capital as per terms and conditions

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
100	14	Co-operation	64	67	Non-redemption of Government share capital
101	15	Co-operation	65	62	Results of Audit
102	16	Co-operation	65	63	Non-deposit of dividend on State share capital
103	17	Co-operation	65	64	Non-realization of dividend on share capital of State Government
104	18	Co-operation	67	39	Regulatory issues and others/ injudicious payment on account of training and managerial subsidies to self-help groups
105	19	Co-operation (Transferred from Finance Department)	68	90	Non-recovery of loans and interest
106	20	Co-operation	68	100	Results of Audit
107	21	Co-operation	68	137	Results of Audit
108	22	Co-operation	70	84	Result of audit
109	23	Co-operation (Transferred from Finance Department)	71	75	Non-raising of demand of guarantee fee
110	24	Co-operation	75	42	Non-recovery of audit fee
111	25	Co-operation	75	43	Negligible return from share capital in Co-operative Societies and outstanding loan
112	26	Co-operation	75	44	Rehabilitation of Co-operative Sugar Mills
113	27	Co-operation	75	45	Non-recovery of minimum return on share capital
114	28	Co-operation	75	46	Redemption of share capital of co-operative societies
115	29	Co-operation	75	47	Loan to Co-Operative Sugar Mills
116	30	Co-operation	75	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
117	31	Co-operation	75	49	Transfer of CCM Building to HSAMB
Development and Panchayats					
118	1	Development and Panchayats	34	8	Irregular and wasteful expenditure on books
119	2	Development and Panchayats	73	62	Irregular release/non-utilization of grants
120	3	Development and Panchayats	75	57	Financial management in GPs
121	4	Development and Panchayats	80	35	Financial Management – Delay in release of funds
122	5	Development and Panchayats	80	39	Delay in furnishing utilization certificates
123	6	Development and Panchayats	81	55	Misappropriations, losses, defalcations, etc:
124	7	Development and Panchayats	82	61	Delay in furnishing utilisation certificates (S.F.)
125	8	Development and Panchayats	82	62	Misappropriations, losses, defalcations, etc. (S.F.)
126	9	Development and Panchayats	83	26	Misappropriations, losses, defalcations, etc. (S.F.)

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
District Gurgaon					
127	1	District Gurgaon	73	93	Allotment of civil works without requirement
128	2	District Gurgaon	73	94	Delay in completion of Civil works
129	3	District Gurgaon	73	100	Construction of haats
130	4	District Gurgaon	73	102	Non-completion of dwelling units
131	5	District Gurgaon	73	104	Allotment of houses
132	6	District Gurgaon	73	106	Physical verification
133	7	District Gurgaon	73	107	Excess expenditure over estimate
134	8	District Gurgaon	73	108	Non-revision of list of BPL/AAY beneficiaries
Education					
135	1	Education	48	29	Purchases without assessment of requirement
136	2	Education	58	56	Management cost in excess of norms
137	3	Education	58	57	Programme management.
138	4	Education	58	58	Civil Works
139	5	Education	62	67	CBI inquiry
140	6	Education	70	22	Los due to non-availing of full Central assistance
141	7	Education	71	27	Parking of funds outside Government Accounts
142	8	Education	74	4	Information and Communication Technology
143	9	Education	74	5	Opening of Government Model Schools
144	10	Education	74	6	Scheme for establishment of Government Model Sanskriti Schools
145	11	School Education (HSSPP)	81	27	Suspected embezzlement of funds
146	12	School Education (HSSPP)	81	28	Non-functional girls hostels:
147	13	School Education (HSSPP)	81	29	Poor/unsatisfactory functioning of ICT laboratories:
148	14	School Education (HSSPP)	82	26	Double Disbursement of scholarships
Environment					
149	1	Environment	58	83	Implementation of environmental Acts and Rules relating to Water Pollution
150	2	Environment	58	84	Status of water pollution
151	3	Environment	58	85	Treatment of Industrial effluent
152	4	Environment	58	88	Environment training, education and awareness

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
153	5	Environment	60	67	Status of industrial pollution
154	6	Environment	60	69	Rice shelling units/solvent extraction plants
155	7	Environment	60	72	Waste Management
156	8	Environment	68	24	Assessment of waste and risks associated with it
157	9	Environment	74	45	Implementation of Bio Medical waste Management Rules in Haryana
158	10	Environment	74	46	Loss of interest due to blockade of funds
159	11	Environment	74	47	Delay in furnishing utilization certificates
160	12	Environment	77	37	Avoidable payment of Income Tax
161	13	Environment	77	38	Delay in furnishing utilization certificates
162	14	Environment	79	22	Operations without Consent to Establish and Consent to Operate
163	15	Environment	79	23	Lack of verification of EC compliance
164	16	Environment	79	24	Non-compliance of conditions of pollution control
165	17	Environment	79	25	Non-compliance of environment impact monitoring aspects
166	18	Environment	79	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
167	19	Environment	79	27	Delay in furnishing utilization certificates
168	20	Environment	80	48	Delay in furnishing utilization certificates
169	21	Environment	81	51	Delay in furnishing utilization certificates:
170	22	Environment	83	24	Delay in submission of Utilisation Certificates
171	23	Environment	89	63	Delay in submission of Utilisation Certificates
<i>Excise and Taxation</i>					
172	1	Excise and Taxation	22	54	Shortfall in duty.
173	2	Excise and Taxation	23	55	Result of test audit in general
174	3	Excise and Taxation	25	67	Irregular allowance for wastage
175	4	Excise and Taxation	28	44	Non-recovery of licence fee and interest
176	5	Excise and Taxation	29	50	Non-levy of penalty
177	6	Excise and Taxation	29	51	Non-levy of penalty
178	7	Excise and Taxation	34	66	Short-levy/non-levy of purchase tax
179	8	Excise and Taxation	34	69	Non-levy of penalty
180	9	Excise and Taxation	34	70	Non-filling the quarterly returns

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
181	10	<i>Excise and Taxation</i>	38	79	<i>Suppression of purchases</i>
182	11	<i>Excise and Taxation</i>	38	81	<i>Irregular stay of tax and interest</i>
183	12	<i>Excise and Taxation</i>	38	87	<i>Recovery at the instance of Audit</i>
184	13	<i>Excise and Taxation</i>	40	57	<i>Appeals entertained without deposit of tax</i>
185	14	<i>Excise and Taxation</i>	40	60	<i>Loss of revenue due to delays in assessment and demand of tax</i>
186	15	<i>Excise and Taxation</i>	40	74	<i>Non-recovery of duty on wastage in excess norms</i>
187	16	<i>Excise and Taxation</i>	42	113	<i>Delay in taking up of appeal cases</i>
188	17	<i>Excise and Taxation</i>	42	115	<i>Stay of Sales Tax demands by the Appellate Authorities</i>
189	18	<i>Excise and Taxation</i>	42	116	<i>Recovery of Demands in arrears under Sales Tax</i>
190	19	<i>Excise and Taxation</i>	42	118	<i>Non-recovery of arrears due to delay in assessment</i>
191	20	<i>Excise and Taxation</i>	42	119	<i>Failure to verify the genuineness of dealers/sureties</i>
192	21	<i>Excise and Taxation</i>	42	120	<i>Irregular grant of exemption certificate</i>
193	22	<i>Excise and Taxation</i>	42	121	<i>Delay in initiating/non-pursuance of recovery proceedings</i>
194	23	<i>Excise and Taxation</i>	42	125	<i>Application of incorrect rate of tax</i>
195	24	<i>Excise and Taxation</i>	42	126	<i>Non/Short levy of interest</i>
196	25	<i>Excise and Taxation</i>	42	129	<i>Loss of revenue due to re-auction of vends</i>
197	26	<i>Excise and Taxation</i>	42	132	<i>Loss due to non-observance of prescribed procedure regarding auction of vends</i>
198	27	<i>Excise and Taxation</i>	42	139	<i>Under assessment due to irregular grant of exemption to non- manufacturers</i>
199	28	<i>Excise and Taxation</i>	42	142	<i>Under assessment due to short levy of purchase tax and incorrect deduction</i>
200	29	<i>Excise and Taxation</i>	42	144	<i>Short levy of penalty</i>
201	30	<i>Excise and Taxation</i>	42	145	<i>Results of Audit</i>
202	31	<i>Prohibition, Excise and Taxation</i>	44	95	<i>Non-registration of dealers liable to registration</i>
203	32	<i>Prohibition, Excise and Taxation</i>	44	96	<i>Grant of Certificates of registration without following proper procedure</i>
204	33	<i>Prohibition, Excise and Taxation</i>	44	97	<i>Non-observance of departmental instructions regarding cross verifications</i>
205	34	<i>Prohibition, Excise and Taxation</i>	44	98	<i>Non-observance of prescribed procedures for receipt and issue of declaration forms</i>
206	35	<i>Prohibition, Excise and Taxation</i>	44	99	<i>Non-observance of prescribed procedures for receipt and issue of declaration forms</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
207	36	<i>Prohibition, Excise and Taxation</i>	44	100	<i>Irregular deduction allowed against stolen forms</i>
208	37	<i>Prohibition, Excise and Taxation</i>	44	101	<i>Incorrect deduction from turnover</i>
209	38	<i>Prohibition, Excise and Taxation</i>	44	102	<i>Incorrect levy of Concessional rate of Tax</i>
210	39	<i>Prohibition, Excise and Taxation</i>	44	103	<i>Other points of interest</i>
211	40	<i>Commercial Taxes</i>	46	46	<i>Outstanding inspections and audit observations</i>
212	41	<i>Commercial Taxes</i>	46	48	<i>Sales Tax Check Barriers</i>
213	42	<i>Commercial Taxes</i>	46	50	<i>Short levy of Purchases Tax</i>
214	43	<i>Commercial Taxes</i>	46	51	<i>Non/Short levy of interest and penalty</i>
215	44	<i>Excise and Taxation</i>	48	43	<i>Irregular deduction allowed against invalid declaration forms</i>
216	45	<i>Excise and Taxation</i>	48	44	<i>Loss of revenue due to defray in finalization of assessment</i>
217	46	<i>Excise and Taxation</i>	48	45	<i>Non-levy of interest and penalty</i>
218	47	<i>Excise and Taxation</i>	50	118	<i>Under assessment due to inadmissible deduction from turnover</i>
219	48	<i>Excise and Taxation</i>	50	120	<i>Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax</i>
220	49	<i>Excise and Taxation</i>	50	122	<i>Under assessment</i>
221	50	<i>Excise and Taxation</i>	50	124	<i>Under assessment due to application of incorrect rates of tax</i>
222	51	<i>Excise and Taxation</i>	50	125	<i>Non/short levy of purchase tax</i>
223	52	<i>Excise and Taxation</i>	50	126	<i>Results of Audit</i>
224	53	<i>Excise and Taxation</i>	50	127	<i>Internal control mechanism of receipts from distilleries and breweries</i>
225	54	<i>Excise and Taxation</i>	50	128	<i>Low yield of spirit</i>
226	55	<i>Excise and Taxation</i>	50	129	<i>Loss of spirit due to re-distillation</i>
227	56	<i>Excise and Taxation</i>	50	133	<i>Interest short charged</i>
228	57	<i>Excise and Taxation</i>	52	94	<i>Arrears in revenue</i>
229	58	<i>Excise and Taxation</i>	52	95	<i>Arrears in assessment</i>
230	59	<i>Excise and Taxation</i>	52	96	<i>Frauds and evasions of taxes/duties</i>
231	60	<i>Excise and Taxation</i>	52	97	<i>Results of Audit</i>
232	61	<i>Excise and Taxation</i>	52	101	<i>Under assessment due to non-levy of tax on branch transfers/consignment sale</i>
233	62	<i>Excise and Taxation</i>	52	102	<i>Under assessment due to non-submission of declaration forms.</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
234	63	Excise and Taxation	52	104	Arrears in assessments
235	64	Excise and Taxation	52	105	Evasion of tax due to suppression of purchases
236	65	Excise and Taxation	52	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
237	66	Excise and Taxation	52	107	Incorrect levy of concessional rate of tax
238	67	Excise and Taxation	52	108	Inadmissible deduction from turnover
239	68	Excise and Taxation	52	109	Non-levy of purchase tax.
240	69	Excise and Taxation	52	112	Non-levy of tax
241	70	Excise and Taxation	52	114	Under assessment due to excess rebate
242	71	Excise and Taxation	52	115	Non-levy of penalty
243	72	Excise and Taxation	52	116	Non-reconciliation of revenue deposits into treasury
244	73	Excise and Taxation	52	117	Results of Audit
245	74	Excise and Taxation	52	118	Short/non-recovery of passenger tax
246	75	Excise and Taxation	54	64	Arrears in revenue
247	76	Excise and Taxation	54	65	Arrears in assessment
248	77	Excise and Taxation	54	67	Results of Audit
249	78	Excise and Taxation	54	68	Disposal of appeal cases
250	79	Excise and Taxation	54	69	Delay in finalizing assessments
251	80	Excise and Taxation	54	70	Delay in finalization of remand cases
252	81	Excise and Taxation	54	72	Recovery certification cases
253	82	Excise and Taxation	54	73	Incorrect levy of concessional rate of tax
254	83	Excise and Taxation	54	74	Incorrect deduction allowed against invalid declaration forms
255	84	Excise and Taxation	54	75	Inadmissible deduction from turnover
256	85	Excise and Taxation	54	76	Short levy of tax on sales to Non-government bodies
257	86	Excise and Taxation	54	77	Excess refund due to incorrect exemption for payment of tax
258	87	Excise and Taxation	54	78	Under assessment due to excess rebate
259	88	Excise and Taxation	54	79	Results of Audit
260	89	Excise and Taxation	54	80	Incorrect levy of entertainments duty
261	90	Prohibition, Excise and Taxation	56	20	Fraudulent draws and embezzlement of Government money
262	91	Excise and Taxation	58	4	Arrears in revenue

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
263	92	<i>Excise and Taxation</i>	58	5	<i>Arrears in assessment</i>
264	93	<i>Excise and Taxation</i>	58	6	<i>Frauds and evasions of taxes/duties</i>
265	94	<i>Excise and Taxation</i>	58	8	<i>Results of Audit</i>
266	95	<i>Excise and Taxation</i>	58	9	<i>Cross verification by Audit</i>
267	96	<i>Excise and Taxation</i>	58	10	<i>Incorrect deduction from turnover</i>
268	97	<i>Excise and Taxation</i>	58	12	<i>Non-levy of purchase tax</i>
269	98	<i>Excise and Taxation</i>	58	13	<i>Non-recovery of tax</i>
270	99	<i>Excise and Taxation</i>	58	15	<i>Non/short levy of purchase tax</i>
271	100	<i>Excise and Taxation</i>	58	16	<i>Non-levy of tax</i>
272	101	<i>Excise and Taxation</i>	58	17	<i>Results of Audit</i>
273	102	<i>Excise and Taxation</i>	58	18	<i>Short realization of passenger tax</i>
274	103	<i>Excise and Taxation</i>	58	101	<i>Arrears in revenue</i>
275	104	<i>Excise and Taxation</i>	58	102	<i>Arrears in assessment</i>
276	105	<i>Excise and Taxation</i>	58	103	<i>Frauds and evasions of taxes/duties</i>
277	106	<i>Excise and Taxation</i>	58	105	<i>Results of Audit</i>
278	107	<i>Excise and Taxation</i>	58	106	<i>Evasion in sales tax</i>
279	108	<i>Excise and Taxation</i>	58	107	<i>Noncompliance of departmental instructions regarding cross verification</i>
280	109	<i>Excise and Taxation</i>	58	108	<i>Under assessment of 'notional' sales tax liability computed on taxable turnover</i>
281	110	<i>Excise and Taxation</i>	58	109	<i>Non-levy of purchase tax</i>
282	111	<i>Excise and Taxation</i>	58	110	<i>Non-recovery of tax</i>
283	112	<i>Excise and Taxation</i>	58	111	<i>Non-levy of interest</i>
284	113	<i>Excise and Taxation</i>	58	112	<i>Under assessment due to excess rebate</i>
285	114	<i>Excise and Taxation</i>	58	113	<i>Results of Audit</i>
286	115	<i>Excise and Taxation</i>	58	114	<i>Short realization of passenger's tax towards expenditure</i>
287	116	<i>Excise and Taxation</i>	58	115	<i>Non-recovery of licence fee</i>
288	117	<i>Excise and Taxation</i>	60	95	<i>Arrears in revenue</i>
289	118	<i>Excise and Taxation</i>	60	99	<i>Outstanding inspection s and audit observations</i>
290	119	<i>Excise and Taxation</i>	60	101	<i>Results of Audit</i>
291	120	<i>Excise and Taxation</i>	60	102	<i>Recovery of sales tax in arrears</i>
292	121	<i>Excise and Taxation</i>	60	103	<i>Non-recovery due to delay in assessment</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
293	122	Excise and Taxation	60	104	Non-delay in raising of demands for the assessed dues
294	123	Excise and Taxation	60	105	Failure to initiate follow up action for recovery of arrears
295	124	Excise and Taxation	60	106	Disposal of recovery certificates
296	125	Excise and Taxation	60	107	Demands under stay
297	126	Excise and Taxation	60	108	Non-inclusion of interest in the demand sent to the liquidator
298	127	Excise and Taxation	60	109	Under assessment of notional sales tax liability
299	128	Excise and Taxation	60	110	Application of incorrect rate of tax
300	129	Excise and Taxation	60	111	Non-levy of purchase tax
301	130	Excise and Taxation	60	112	Non-recovery of tax
302	131	Excise and Taxation	60	113	Results of Audit
303	132	Excise and Taxation	62	3	Arrears in revenue
304	133	Excise and Taxation	62	4	Arrears in assessment
305	134	Excise and Taxation	62	5	Frauds and evasions of taxes/duties
306	135	Excise and Taxation	62	6	Results of Audit
307	136	Excise and Taxation	62	7	Assessment in arrear
308	137	Excise and Taxation	62	8	Irregularities in the grant of eligibility certificates
309	138	Excise and Taxation	62	9	Incorrect acceptance of applications
310	139	Excise and Taxation	62	10	Incorrect determination of zones
311	140	Excise and Taxation	62	11	Implementation of the Scheme by Sales Tax Department
312	141	Excise and Taxation	62	12	Excess availing of tax deferment
313	142	Excise and Taxation	62	13	Irregularities in assessment of exempted/deferred units
314	143	Excise and Taxation	62	14	Under-assessment due to application of concessional rate of tax
315	144	Excise and Taxation	62	15	Under-assessment tax due to irregular deduction
316	145	Excise and Taxation	62	16	Under assessment of notional sales tax liability
317	146	Excise and Taxation	62	17	Non-monitoring of exempted/deferred units
318	147	Excise and Taxation	62	18	Non-levy of purchase tax
319	148	Excise and Taxation	62	19	Non-levy of tax on lease rent
320	149	Excise and Taxation	62	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
321	150	Excise and Taxation	62	21	Irregular deduction allowed against invalid declaration forms

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
322	151	Excise and Taxation	62	22	Non-levy of interest and penalty
323	152	Excise and Taxation	62	23	Non-raising of demands for interest
324	153	Excise and Taxation	62	24	Non-realization of tax
325	154	Excise and Taxation	62	25	Results of Audit
326	155	Excise and Taxation	62	26	Receipts of excise duty from auction of venders
327	156	Excise and Taxation	62	27	Short recovery of licence fee and interest
328	157	Excise and Taxation	62	28	Loss of revenue due to re-auction of vends
329	158	Excise and Taxation	62	29	Non-recovery due to incorrect adjustment of security
330	159	Excise and Taxation	62	33	Results of Audit
331	160	Excise and Taxation	62	34	Non/short realization of passenger's tax
332	161	Excise and Taxation	63	3	Arrears of revenue
333	162	Excise and Taxation	63	4	Evasion of tax
334	163	Excise and Taxation	63	5	Results of Audit
335	164	Excise and Taxation	63	6	Position of collection of revenue receipts and arrears
336	165	Excise and Taxation	63	7	Delay in finalization of remand cases
337	166	Excise and Taxation	63	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
338	167	Excise and Taxation	63	9	Under assessment of tax due to inadmissible deduction
339	168	Excise and Taxation	63	10	Non-levy of purchase tax
340	169	Excise and Taxation	63	11	Non-levy of interest and penalty
341	170	Excise and Taxation	63	12	Non-recovery of tax
342	171	Excise and Taxation	63	13	Other tax receipts
343	172	Excise and Taxation	63	14	Non-recovery of penalties
344	173	Excise and Taxation	63	15	Non/short realization of passengers' tax
345	174	Excise and Taxation	63	16	Short/non-recovery of entertainment duty
346	175	Excise and Taxation	64	25	Arrears of revenue
347	176	Excise and Taxation	64	26	Arrears in assessments
348	177	Excise and Taxation	64	27	Evasion of tax
349	178	Excise and Taxation	64	28	Write-off and waiver of revenue
350	179	Excise and Taxation	64	29	Results of Audit
351	180	Excise and Taxation	64	30	Delay in assessments and their impact on revenue and collection of sales tax demands

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
352	181	Excise and Taxation	64	31	Absence of provisions for finalizing assessments
353	182	Excise and Taxation	64	32	Recovery Certificates
354	183	Excise and Taxation	64	34	Delay in issue of demand notice
355	184	Excise and Taxation	64	35	Delay in finalization of assessment
356	185	Excise and Taxation	64	37	Under assessment due to incorrect deduction at first stage
357	186	Excise and Taxation	64	38	Non-levy of purchase tax
358	187	Excise and Taxation	64	39	Non-levy of interest
359	188	Excise and Taxation	64	40	Results of Audit
360	189	Excise and Taxation	64	41	Short recovery of licence fee and interest
361	190	Excise and Taxation	64	42	Non/short realization of passengers' tax
362	191	Excise and Taxation	65	26	Arrears of revenue
363	192	Excise and Taxation	65	27	Arrears in assessments
364	193	Excise and Taxation	65	28	Evasion of tax
365	194	Excise and Taxation	65	29	Write-off and waiver of revenue
366	195	Excise and Taxation	65	30	Results of Audit
367	196	Excise and Taxation	65	31	Disposal of remand cases
368	197	Excise and Taxation	65	32	Non-levy of penalty
369	198	Excise and Taxation	65	33	Delay in deciding cases in revision
370	199	Excise and Taxation	65	34	Under assessment due to incorrect deduction from gross turnover
371	200	Excise and Taxation	65	35	Non-levy of purchase tax
372	201	Excise and Taxation	65	36	Application of incorrect rate of tax
373	202	Excise and Taxation	65	37	Irregular refund of tax
374	203	Excise and Taxation	65	38	Under assessment due to non-levy of surcharge
375	204	Excise and Taxation	65	39	Results of Audit
376	205	Excise and Taxation	65	40	Non-recovery of penalty
377	206	Excise and Taxation	65	41	Non-imposition of fine
378	207	Excise and Taxation	65	42	Loss of revenue due to re-auction of vend
379	208	Excise and Taxation	67	40	Arrears of revenue
380	209	Excise and Taxation	67	41	Arrears in assessments
381	210	Excise and Taxation	67	42	Evasion of tax

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
382	211	<i>Excise and Taxation</i>	67	43	<i>Write-off and waiver of revenue</i>
383	212	<i>Excise and Taxation</i>	67	44	<i>Refunds</i>
384	213	<i>Excise and Taxation</i>	67	45	<i>Results of Audit</i>
385	214	<i>Excise and Taxation</i>	67	46	<i>Evasion of tax by unregistered dealers/Non-levy of tax on contractees</i>
386	215	<i>Excise and Taxation</i>	67	47	<i>Acceptance of incomplete/ invalid declaration forms</i>
387	216	<i>Excise and Taxation</i>	67	48	<i>Acceptance of incomplete/ invalid declaration forms</i>
388	217	<i>Excise and Taxation</i>	67	49	<i>Non-compliance of departmental instructions regarding cross verification</i>
389	218	<i>Excise and Taxation</i>	67	50	<i>Non-compliance of departmental instructions regarding cross verification</i>
390	219	<i>Excise and Taxation</i>	67	51	<i>Non-compliance of departmental instructions regarding cross verification</i>
391	220	<i>Excise and Taxation</i>	67	52	<i>Non-compliance of departmental instructions regarding cross verification</i>
392	221	<i>Excise and Taxation</i>	67	54	<i>Non-levy of interest and penalty</i>
393	222	<i>Excise and Taxation</i>	67	56	<i>Incorrect allowance of concessional rate</i>
394	223	<i>Excise and Taxation</i>	67	58	<i>Under assessment due to application of incorrect rate of tax</i>
395	224	<i>Excise and Taxation</i>	67	59	<i>Under assessment due to application of incorrect rate of tax</i>
396	225	<i>Excise and Taxation</i>	67	60	<i>Results of Audit</i>
397	226	<i>Excise and Taxation</i>	67	61	<i>Uncollected Excise revenue</i>
398	227	<i>Excise and Taxation</i>	67	62	<i>Short recovery of licence fee and interest</i>
399	228	<i>Excise and Taxation</i>	67	63	<i>Non-recovery of additional licence fee for lifting of short/additional quota</i>
400	229	<i>Excise and Taxation</i>	67	64	<i>Non-imposition/recovery of compounding fee</i>
401	230	<i>Excise and Taxation</i>	67	65	<i>Non-imposition/recovery of compounding fee</i>
402	231	<i>Excise and Taxation</i>	67	66	<i>Results of Audit</i>
403	232	<i>Excise and Taxation</i>	67	67	<i>Arrears of revenue</i>
404	233	<i>Excise and Taxation</i>	67	68	<i>Non-short realization of passengers tax/ Transport co-operative societies</i>
405	234	<i>Excise and Taxation</i>	67	69	<i>Maxi cabs, taxis and auto rickshaws</i>
406	235	<i>Excise and Taxation</i>	67	70	<i>City bus service</i>
407	236	<i>Excise and Taxation</i>	67	71	<i>Non-levy of interest</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
408	237	Excise and Taxation	67	72	Non-realization of goods tax and additional tax
409	238	Excise and Taxation	67	73	Non-registration of maxi cabs
410	239	Excise and Taxation	67	74	Non-disposal of challans
411	240	Excise and Taxation	68	61	Arrears of revenue
412	241	Excise and Taxation	68	62	Arrears in assessments
413	242	Excise and Taxation	68	63	Evasion of tax
414	243	Excise and Taxation	68	64	Write-off and waiver of revenue
415	244	Excise and Taxation	68	65	Refunds
416	245	Excise and Taxation	68	66	Results of Audit
417	246	Excise and Taxation	68	67	Non-levy of interest
418	247	Excise and Taxation	68	68	Non-levy of interest and penalty
419	248	Excise and Taxation	68	69	Arrears of sales tax
420	249	Excise and Taxation	68	70	Non-inclusion of interest in the demand sent to liquidator
421	250	Excise and Taxation	68	71	Under assessment of tax due to incorrect determination of gross turnover
422	251	Excise and Taxation	68	72	Under assessment of tax due to application of incorrect rate
423	252	Excise and Taxation	68	73	Non-levy of tax on liquor
424	253	Excise and Taxation	68	74	Results of Audit
425	254	Excise and Taxation	68	75	Non/short realization of passengers' tax
426	255	Excise and Taxation	68	76	Non/short realization of passengers' tax
427	256	Excise and Taxation	68	77	Non-levy/recovery of penalty
428	257	Excise and Taxation	68	78	Non-levy/recovery of penalty
429	258	Excise and Taxation	68	102	Analysis of arrears of revenue
430	259	Excise and Taxation	68	103	Arrears in assessments
431	260	Excise and Taxation	68	104	Performance of assessments
432	261	Excise and Taxation	68	105	Evasion of tax
433	262	Excise and Taxation	68	106	Write off and waiver of revenue
434	263	Excise and Taxation	68	107	Refunds
435	264	Excise and Taxation	68	108	Compliance with the earlier Audit s
436	265	Excise and Taxation	68	109	Results of Audit

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
437	266	Excise and Taxation	68	110	Absence of mechanism to verify the tax deposited before allowing input tax credit
438	267	Excise and Taxation	68	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions
439	268	Excise and Taxation	68	112	Misuse of declaration forms STD-IV/VAT-DI and C
440	269	Excise and Taxation	68	113	Incorrect allowing of exemption/ concession without declarations/ documents or against incomplete declaration/documents
441	270	Excise and Taxation	68	114	Non-levy of penalty
442	271	Excise and Taxation	68	115	Non-levy of penalty
443	272	Excise and Taxation	68	116	Short recovery of lump sum tax on Works contract
444	273	Excise and Taxation	68	117	Excess allowing of input tax credit
445	274	Excise and Taxation	68	118	Underassessment of tax due to allowing of excess benefit of deferment
446	275	Excise and Taxation	68	119	Underassessment of tax due to application of incorrect rate
447	276	Excise and Taxation	68	120	Inadmissible allowing of input tax credit
448	277	Excise and Taxation	68	121	Results of Audit
449	278	Excise and Taxation	68	122	Non/short realization of passengers' tax from Co-operative Transport Societies
450	279	Excise and Taxation	68	123	Non/short realization of passengers tax from educational institutions
451	280	Excise and Taxation	68	124	Non/short recovery of passengers' tax from tax from City Bus Operators
452	281	Excise and Taxation	68	125	Results of Audit
453	282	Excise and Taxation	68	126	Non-realisation of differential licence fee
454	283	Excise and Taxation	68	127	Short recovery of licence fee and interest
455	284	Excise and Taxation	70	31	Analysis of arrears of revenue
456	285	Excise and Taxation	70	32	Arrears in assessments
457	286	Excise and Taxation	70	33	Evasion of tax
458	287	Excise and Taxation	70	34	Write off and waiver of revenue
459	288	Excise and Taxation	70	35	Refunds
460	289	Excise and Taxation	70	36	Result of Audit
461	290	Excise and Taxation	70	37	Disposal of attached property
462	291	Excise and Taxation	70	38	Issue of recovery certificates

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
463	292	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
464	293	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
465	294	Excise and Taxation	70	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
466	295	Excise and Taxation	70	42	Absence of provision regarding allowances in installments in payment of arrears due
467	296	Excise and Taxation	70	43	Disposal of appeal cases by JETCs
468	297	Excise and Taxation	70	44	Non-declaration of arrears under Punjab Land Revenue Act
469	298	Excise and Taxation	70	45	Failure to initiate follow up action for recovery of arrears within the district
470	299	Excise and Taxation	70	46	Disposal of immovable property during the currency of recovery of arrears
471	300	Excise and Taxation	70	47	Underassessment of tax due to allowing of excess benefit of deferment
472	301	Excise and Taxation	70	48	Incorrect allowing of input tax credit
473	302	Excise and Taxation	70	49	Underassessment of tax due to inadmissible deduction from gross turnover
474	303	Excise and Taxation	70	50	Result of audit
475	304	Excise and Taxation	70	51	Non-realization of differential license fee
476	305	Excise and Taxation	70	52	Short recovery of license fee and interest
477	306	Excise and Taxation	70	53	Short recovery of license fee and interest
478	307	Excise and Taxation	70	54	Non-recovery of penalty
479	308	Excise and Taxation	70	55	Result of audit
480	309	Excise and Taxation	70	56	Educational institutions
481	310	Excise and Taxation	70	57	Transport co-operative societies
482	311	Excise and Taxation	70	58	City bus operators
483	312	Excise and Taxation	71	34	Compliance with the earlier Audit s
484	313	Excise and Taxation	71	35	Analysis of arrears of revenue
485	314	Excise and Taxation	71	36	Position of Inspection s
486	315	Excise and Taxation	71	37	Results of audit

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
487	316	Excise and Taxation	71	38	Leased machinery and equipments
488	317	Excise and Taxation	71	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
489	318	Excise and Taxation	71	40	Short levy of lump sum tax on works contract
490	319	Excise and Taxation	71	41	Underassessment of tax due inadmissible deduction from gross turnover
491	320	Excise and Taxation	71	42	Underassessment of tax due inadmissible deduction from gross turnover
492	321	Excise and Taxation	71	43	Evasion of value added tax due to Suppression of purchases and sales
493	322	Excise and Taxation	71	44	Analysis of arrears of revenue
494	323	Excise and Taxation	71	45	Position of Audit s
495	324	Excise and Taxation	71	46	Results of audit
496	325	Excise and Taxation	71	47	Non-recovery/levy of penalty on illicit liquor owners
497	326	Excise and Taxation	71	48	Non-recovery/levy of penalty on illicit liquor owners
498	327	Excise and Taxation	71	49	Short/non-recovery of license fee and interest
499	328	Excise and Taxation	71	50	Short/non-recovery of license fee and interest
500	329	Excise and Taxation	71	51	Short/non-recovery of license fee and interest
501	330	Excise and Taxation	71	52	Analysis of arrears of revenue\
502	331	Excise and Taxation	71	53	Position of Audit s
503	332	Excise and Taxation	71	54	Results of audit
504	333	Excise and Taxation	71	55	City bus operators
505	334	Excise and Taxation	72	63	Analysis of arrears of revenue
506	335	Excise and Taxation	72	66	Results of audit
507	336	Excise and Taxation	72	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business
508	337	Excise and Taxation	72	74	Irregular grant of concession/ exemption on invalid Forms/forms issued to other dealers
509	338	Excise and Taxation	72	75	Short/non-accounting of goods imported through Use of declaration form
510	339	Excise and Taxation	72	76	Input tax credit allowed incorrectly
511	340	Excise and Taxation	72	78	Incorrect deductions of High sea sale and Transit Sale
512	341	Excise and Taxation	72	79	Transit sale
513	342	Excise and Taxation	72	80	Transit sale

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
514	343	Excise and Taxation	72	81	Evasion of value added tax due to Suppression Of purchases and sale
515	344	Excise and Taxation	72	82	Non-realisation of differential license fee on Re-actioun
516	345	Excise and Taxation	73	112	Evasion of tax
517	346	Excise and Taxation	73	113	Non-Production of records to Audit for scrutiny
518	347	Excise and Taxation	73	114	Arrears in assessments
519	348	Excise and Taxation	73	117	Material supplied by contractee to contractor
520	349	Excise and Taxation	73	118	Other interesting cases
521	350	Excise and Taxation	73	121	Evasion of tax due to suppression of sales
522	351	Excise and Taxation	73	123	Analysis of arrears of revenue
523	352	Excise and Taxation	73	124	Non-realisation of differential license fee on re-auction
524	353	Excise and Taxation	73	125	Non/short recovery of interest
525	354	Excise and Taxation	73	126	Non/short recovery of license fee and interest
526	355	Excise and Taxation	74	70	Arrears in assessments
527	356	Excise and Taxation	74	71	Evasion of tax detected by the Department
528	357	Excise and Taxation	74	72	ITC allowed on Petroleum Products
529	358	Excise and Taxation	74	74	Incorrect/less reversal of ITC
530	359	Excise and Taxation	74	76	Non-levy of tax and penalty on bogus claim of ITC
531	360	Excise and Taxation	74	77	Excess benefit of ITC
532	361	Excise and Taxation	74	79	Non-production of records
533	362	Excise and Taxation	74	83	Under assessment of tax due to application of incorrect rate of tax
534	363	Excise and Taxation	74	85	Evasion of tax by submitting fake declaration forms 'C'
535	364	Excise and Taxation	74	89	Non-realisation of differential amount of license fee on re- allotment of vends
536	365	Excise and Taxation	74	90	Non/short recovery of licence fee and interest
537	366	Excise and Taxation	74	91	Non/short recovery of licence fee and interest
538	367	Excise and Taxation	74	92	Non-levy / recovery of penalty for illegal possession and trade of liquor
539	368	Excise and Taxation	74	93	Non/short realization of passengers' tax from taxi/maxi owners
540	369	Excise and Taxation	75	75	Cases finalized after a delay of six months (under HGST Act):
541	370	Excise and Taxation	75	76	Disposal of remand cases under Haryana Value Addex Tax

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
542	371	Excise and Taxation	75	77	Disposal of remand cases under Haryana Value Added Tax Act
543	372	Excise and Taxation	75	78	Non-compliance of directions of the Appellate Authority
544	373	Excise and Taxation	75	79	Non-compliance of directions of the Appellate Authority
545	374	Excise and Taxation	75	80	Revision Cases
546	375	Excise and Taxation	75	82	Under assessment of tax due to application of incorrect rates of tax: Non/short levy of tax
547	376	Excise and Taxation	75	83	Non-levy of penalty for bogus ITC claim/sale suppression
548	377	Excise and Taxation	75	84	Suppression of Sale – Non levy of penalty for bogus ITC claim
549	378	Excise and Taxation	75	85	Suppression of Sale – Non levy of penalty for bogus ITC claim
550	379	Excise and Taxation	75	87	Evasion of tax by registered dealers
551	380	Excise and Taxation	75	89	Non/short levy of interest
552	381	Excise and Taxation	75	90	Result of Audit
553	382	Excise and Taxation	75	91	Non / short recovery of license fee from the licensees
554	383	Excise and Taxation	75	92	Non/short recovery of license fee from the licensees
555	384	Excise and Taxation	75	93	Surety bonds not collected before the allotment of vends
556	385	Excise and Taxation	75	94	Non-realization of differential license fee on re-auction
557	386	Excise and Taxation	75	95	Non / short recovery of interest
558	387	Excise and Taxation	75	96	Non-levy/realization of penalty for short lifting of quarterly quota of liquor
559	388	Excise and Taxation	75	97	Non-levy/recovery of penalty for illegal possession and trade of liquor
560	389	Excise and Taxation	78	1	Evasion of tax detected by the Department
561	390	Excise and Taxation	78	2	Non-production of records to audit for scrutiny
562	391	Excise and Taxation	78	3	Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC)
563	392	Excise and Taxation	78	4	Non-registration of works contractors
564	393	Excise and Taxation	78	5	Reduction in number of scrutiny cases
565	394	Excise and Taxation	78	6	Underassessment/irregular refund of tax due to application of incorrect rate of tax
566	395	Excise and Taxation	78	7	Underassessment due to allowing benefit against fake forms

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
567	396	Excise and Taxation	78	8	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
568	397	Excise and Taxation	78	9	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
569	398	Excise and Taxation	78	10	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
570	399	Excise and Taxation	78	11	Underassessment due to non-levy of tax/interest/surcharge and allowing excess benefit of tax concession
571	400	Excise and Taxation	78	12	Underassessment / Excess refund due to non / incorrect reversal of ITC
572	401	Excise and Taxation	78	13	Underassessment / Excess refund due to non / incorrect reversal of ITC
573	402	Excise and Taxation	78	14	Underassessment / Excess refund due to non / incorrect reversal of ITC
574	403	Excise and Taxation	78	15	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
575	404	Excise and Taxation	78	16	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
576	405	Excise and Taxation	78	17	Non-consideration of stock of Paddy/Rice purchased against form VAT-D2
577	406	Excise and Taxation	78	18	Non-levy of penalty under Section 10A of CST Act
578	407	Excise and Taxation	78	19	Excess refund due to allowing deduction against invalid documents
579	408	Excise and Taxation	78	20	Irregular refund to contractors/traders
580	409	Excise and Taxation	78	21	Irregular refund to contractors of DMRC
581	410	Excise and Taxation	78	22	Non-maintenance of Demand and Collection register (DCR) of returns (VAT G-8)
582	411	Excise and Taxation	78	23	Late servicing of assessment orders and demand notices
583	412	Excise and Taxation	78	24	Non-examination of assessment cases by DETCs/JETCs
584	413	Excise and Taxation	78	25	Loss of revenue due to delay in re-assessment of the cases
585	414	Excise and Taxation	78	26	Recovery of demand created during the year
586	415	Excise and Taxation	78	27	Incorrect benefit of ITC on goods not sold
587	416	Excise and Taxation	78	29	Non/short levy of tax due to incorrect classification
588	417	Excise and Taxation	78	30	Excess allowance of deposit of tax

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
589	418	Excise and Taxation	78	31	Non-levy of tax on sale of chemicals
590	419	Excise and Taxation	78	32	Short levy of tax on sale of pipes
591	420	Excise and Taxation	78	33	Non-levy of additional tax/penalty for misuse of Form VAT D-1
592	421	Excise and Taxation	78	34	Evasion of tax due to suppression of Sales
593	422	Excise and Taxation	78	35	Results of audit
594	423	Excise and Taxation	78	36	Non/short levy of license Fee and interest
595	424	Excise and Taxation	78	37	Non/short levy of license Fee and interest
596	425	Excise and Taxation	78	38	Non-levy/recovery of penalty for illegal possession and trade of liquor
597	426	Excise and Taxation	82	73	Non-production of records to audit for scrutiny
598	427	Excise and Taxation	82	74	Non-disposal of attached property
599	428	Excise and Taxation	82	75	Deletion of demand against false forms
600	429	Excise and Taxation	82	76	Irregular deletion/concealment of arrears
601	430	Excise and Taxation	82	77	Failure to initiate follow up action
602	431	Excise and Taxation	82	78	Non-levy of interest
603	432	Excise and Taxation	82	79	Under assessment of tax due to calculation mistake
604	433	Excise and Taxation	82	80	Short/Non-levy of tax due to incorrect classification
605	434	Excise and Taxation	82	81	Short/Non-levy of tax due to incorrect classification
606	435	Excise and Taxation	82	82	Short/Non-levy of tax due to incorrect classification
607	436	Excise and Taxation	82	83	Non-levy of interest
608	437	Excise and Taxation	82	84	Incorrect benefit of input tax credit on goods not sold
609	438	Excise and Taxation	82	85	Results of audit
610	439	Excise and Taxation	82	86	Non/short deposit of security and additional security
611	440	Excise and Taxation	82	87	Non/short recovery of license fee and interest
612	441	Excise and Taxation	82	88	Non/short recovery of license fee and interest
613	442	Excise and Taxation	82	89	Non-realisation of differential license fee on re-auction.
614	443	Excise and Taxation	82	90	Non-realisation of differential license fee on re-auction
615	444	Excise and Taxation	82	91	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
616	445	Excise and Taxation	82	92	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
617	446	Excise and Taxation	82	93	Non-recovery/levy of penalty for illegal possession and trade of liquor

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
618	447	Excise and Taxation	82	94	Non-recovery/levy of penalty for illegal possession and trade of liquor
619	448	Excise and Taxation	82	95	Internal control mechanism
620	449	Excise and Taxation	82	96	Inadequate coverage of internal audit
621	450	Excise and Taxation	82	97	Result of Audit
622	451	Excise and Taxation	84	1	Non-production of records to audit for scrutiny.
623	452	Excise and Taxation	84	2	Under-assessment due to wrong exemption/concession against false form and allowing benefit of tax on sale to non existing dealers.
624	453	Excise and Taxation	84	3	Non-adherence to provisions of exemption and concessions.
625	454	Excise and Taxation	84	4	Non-disposal of attached property
626	455	Excise and Taxation	84	5	Deletion of demand against false forms
627	456	Excise and Taxation	84	6	Irregular deletion/concealment of arrears
628	457	Excise and Taxation	84	7	Failure to initiate follow up action
629	458	Excise and Taxation	84	8	Non-levy of interest
630	459	Excise and Taxation	84	9	Under assessment of tax due to calculation mistake
631	460	Excise and Taxation	84	10	Short/Non-levy of tax due to incorrect classification
632	461	Excise and Taxation	84	11	Short/Non-levy of tax due to incorrect classification
633	462	Excise and Taxation	84	12	Short/Non-levy of tax due to incorrect classification
634	463	Excise and Taxation	84	13	Non-levy of interest
635	464	Excise and Taxation	84	14	Incorrect benefit of input tax credit on goods not sold
636	465	Excise and Taxation	84	15	Results of audit
637	466	Excise and Taxation	84	16	Non/short deposit of security and additional security
638	467	Excise and Taxation	84	17	Non/short recovery of license fee and interest
639	468	Excise and Taxation	84	18	Non/short recovery of license fee and interest
640	469	Excise and Taxation	84	19	Non-realisation of differential license fee on re-auction.
641	470	Excise and Taxation	84	20	Non-realisation of differential license fee on re-auction
642	471	Excise and Taxation	84	21	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
643	472	Excise and Taxation	84	22	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
644	473	Excise and Taxation	84	23	Non-recovery/levy of penalty for illegal possession and trade of liquor

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
645	474	<i>Excise and Taxation</i>	85	1	Analysis of arrears of revenue:
646	475	<i>Excise and Taxation</i>	85	2	Response of the Government/Departments towards audit:/ Department wise details of Inspection Reports:
647	476	<i>Excise and Taxation</i>	85	3	Non production of Records of audit for scrutiny:
648	477	<i>Excise and Taxation</i>	85	4	Filing of returns:
649	478	<i>Excise and Taxation</i>	85	5	Evasion of tax by unregistered contractors;/registration of contractors:
650	479	<i>Excise and Taxation</i>	85	6	Non levy of Interest:
651	480	<i>Excise and Taxation</i>	85	7	Non levy of Tax/Penalty for misuse of form VAT D-1:
652	481	<i>Excise and Taxation</i>	85	8	Short levy of tax and interest due to application of incorrectrate of tax:
653	482	<i>Excise and Taxation</i>	85	9	Exemption of tax on Sub-Contract without supporting documents:
654	483	<i>Excise and Taxation</i>	85	10	Allowing benefit of Works Contract Tax (WCT) without verification:
655	484	<i>Excise and Taxation</i>	85	11	Under-assessment of tax due to calculation mistake:
656	485	<i>Excise and Taxation</i>	85	12	Under-assessment of tax due to allowing excess benefit of ITC:
657	486	<i>Excise and Taxation</i>	85	13	Under-assessment of tax due to short assessment of taxableturnover
658	487	<i>Excise and Taxation</i>	85	14	Excess deduction of Labour and Services without recorded reasons
659	488	<i>Excise and Taxation</i>	85	15	Non levy of tax on material supplied by contractee to contractor
660	489	<i>Excise and Taxation</i>	85	16	Short assessment of tax under amnesty scheme:
661	490	<i>Excise and Taxation</i>	85	17	<i>Under-assessment of tax due to allowing concessional tax on invalid forms 'C'</i>
662	491	<i>Excise and Taxation</i>	85	18	Under-assessment of tax due to assessment on less turnover:
663	492	<i>Excise and Taxation</i>	85	19	Under-assessment of tax due to allowing benefit against invalid
664	493	<i>Excise and Taxation</i>	85	20	forms 'F'
665	494	<i>Excise and Taxation</i>	85	21	Under-assessment of tax due to allowing excess benefit of ITC on stock transfer or losses Short/non reversal of ITC by Assessing Authority resulted in excessbenefit of ITC of Rs.9.04 crore.
666	495	<i>Excise and Taxation</i>	85	22	Incorrect benefit of Input Tax Credit on goods not sold:
667	496	<i>Excise and Taxation</i>	85	23	Non levy of tax:

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
668	497	<i>Excise and Taxation</i>	85	24	Under-assessment of tax due to calculation mistake:
669	498	<i>Excise and Taxation</i>	85	25	Non levy of interest
670	499	<i>Excise and Taxation</i>	85	26	Inadmissible Input Tax Credit:
671	500	<i>Excise and Taxation</i>	85	27	Under-assessment of tax due to application of incorrect rate of tax:
672	501	<i>Excise and Taxation</i>	85	28	Incorrect benefit of tax deposit into Government Accounts without verification:
673	502	<i>Excise and Taxation</i>	85	29	Results of audit:
674	503	<i>Excise and Taxation</i>	85	30	Non/short recovery of interest:
675	504	<i>Excise and Taxation</i>	85	31	Non levy/realisation of penalty for short lifting of quarterly quota of liquor:
676	505	<i>Excise and Taxation</i>	85	32	Non-realisation of differential licence fee:
677	506	<i>Excise and Taxation</i>	86	1	Non production of Records of audit for scrutiny
678	507	<i>Excise and Taxation</i>	86	2	Recovery in accepted cases
679	508	<i>Excise and Taxation</i>	86	3	Results of Audit
680	509	<i>Excise and Taxation</i>	86	4	Evasion of tax due to supersession of sales
681	510	<i>Excise and Taxation</i>	86	5	Evasion of tax due to suppression of purchase
682	511	<i>Excise and Taxation</i>	86	6	input Tax Credit incorrectly allowed on Capital Goods and Petroleum Products
683	512	<i>Excise and Taxation</i>	86	7	Incorrect benefit of input Tax Credit on goods not sold
684	513	<i>Excise and Taxation</i>	86	8	Under assessment of tax due to mistake in calculation
685	514	<i>Excise and Taxation</i>	86		Under assessment of tax due to application of incorrect rate of tax
686	515	<i>Excise and Taxation</i>	86	10	Under assessment of tax due to non levy of tax on handling charges
687	516	<i>Excise and Taxation</i>	86	11	Tax benefits allowed against invalid forms 'F'
688	517	<i>Excise and Taxation</i>	86	12	Non levy of interest
689	518	<i>Excise and Taxation</i>	86	13	Non levy of tax on taxable goods
690	519	<i>Excise and Taxation</i>	86	14	Non levy of penalty
691	520	<i>Excise and Taxation</i>	86	15	Results of audit
692	521	<i>Excise and Taxation</i>	86	16	Non levy of penalty for short lifting of quarterly quota of liquor
693	522	<i>Excise and Taxation</i>	86	17	Non levy of interest on delayed payment of license fee
694	523	<i>Excise and Taxation</i>	87	1	Analysis of rears of revenue

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
695	524	<i>Excise and Taxation</i>	87	2	Internal Audit
696	525	<i>Excise and Taxation</i>	87	3	Recovery in accepted cases
697	526	<i>Excise and Taxation</i>	87	4	Non levy of tax on purchases under Composition scheme
698	527	<i>Excise and Taxation</i>	87	5	Loss of revenue due to non-reversal of Input Tax Credit
699	528	<i>Excise and Taxation</i>	87	6	Inadmissible Input Tax Credit:
700	529	<i>Excise and Taxation</i>	87	7	Evasion of Tax due to non-accountal of inter-state purchases
701	530	<i>Excise and Taxation</i>	87	8	Non/Short levy of interest
702	531	<i>Excise and Taxation</i>	87	9	Evasion of tax to suppression of sales
703	532	<i>Excise and Taxation</i>	87	10	Under assessment of tax due to allowing concessional rate of tax against invalid farms 'C'
704	533	<i>Excise and Taxation</i>	87	11	Under assessment of tax due to application of incorrect rate of tax
705	534	<i>Excise and Taxation</i>	87	12	Results of audit
706	535	<i>Excise and Taxation</i>	87	13	Non/short recovery of interest
707	536	<i>Excise and Taxation</i>	87	14	Non-recovery/ levy of penalty for illegal possession
708	537	<i>Excise and Taxation</i>	90	1	<i>Refund cases</i>
709	538	<i>Excise and Taxation</i>	90	2	Results of Audit
710	539	<i>Excise and Taxation</i>	90	3	Evasion of tax due to suppression of sales
711	540	<i>Excise and Taxation</i>	90	4	Inadmissible/Excess Input Tax Credit
712	541	<i>Excise and Taxation</i>	90	5	Non levy of penalty
713	542	<i>Excise and Taxation</i>	90	6	Underassessment due to allowing exemptions against 'F' forms and 'C' forms
714	543	<i>Excise and Taxation</i>	90	7	Excess benefit of Input Tax Credit due to non-reversal
715	544	<i>Excise and Taxation</i>	90	8	Under assessment of tax due to application of incorrect rate of tax
716	545	<i>Excise and Taxation</i>	90	9	Under assessment of tax due to less Gross Turnover
717	546	<i>Excise and Taxation</i>	90	10	Grant of refunds
718	547	<i>Excise and Taxation</i>	90	11	Excess refund due to consideration of invoice value in place of Free on Board (FOB) value.
719	548	<i>Excise and Taxation</i>	90	12	Carry forward of ineligible amount of Transitional Credit;
720	549	<i>Excise and Taxation</i>	90	13	Carry forward of transitional credit of VAT in respect of inputs received on or after the appointed day
721	550	<i>Excise and Taxation</i>	90	14	Transitional Credit by the taxpayers under composition schemes

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
722	551	<i>Excise and Taxation</i>	90	15	Allowance of excess transitional credit: Non adjustment of pending/awaited statutory forms:
723	552	<i>Excise and Taxation</i>	90	16	Results of audit
724	553	<i>Excise and Taxation</i>	90	17	Non/short recovery of license fee and interest
725	554	<i>Excise and Taxation</i>	90	18	Non-adherence of provisions of Excise policy
726	555	<i>Excise and Taxation</i>	90	19	Non-fixing of yield of alcohol from grains
727	556	<i>Excise and Taxation</i>	90	20	Non adherence to codal provisions
728	557	<i>Excise and Taxation</i>	90	21	Non-drawal of sample of beer from microbrewery for analysis:/Revenue
729	558	<i>Excise and Taxation</i>	90	22	License fees/ Non/Short recovery of monthly instalments of license fee and interest thereon;
730	559	<i>Excise and Taxation</i>	90	23	Non-recovery of stock transfer fee:/Enforcement and Internal Audit:
731	560	<i>Excise and Taxation</i>	90	24	Ad-hoc decisions in breach cases:
732	561	<i>Excise and Taxation</i>	90	25	Seizure of illicit liquor:
733	562	<i>Excise and Taxation</i>	90	26	Destruction/storage of seized liquor:
Finance					
734	1	<i>Haryana State Lotteries</i>	36	25	<i>Suspended misappropriation of Government money</i>
735	2	<i>Haryana State Lotteries</i>	46	36	<i>Appointment of main stockists</i>
736	3	<i>Haryana State Lotteries</i>	46	40	<i>Other points of interest</i>
737	4	<i>Finance (Lotteries)</i>	50	146	<i>Results of Audit</i>
738	5	<i>Haryana State Lotteries</i>	52	87	<i>Short Deposit of State proceeds of lottery tickets</i>
739	6	<i>Finance</i>	56	14	<i>Overpayment of pensionary benefits</i>
740	7	<i>Finance</i>	58	40	<i>Loans to Municipal Councils/ Municipal Committees</i>
741	8	<i>Finance</i>	58	72	<i>Overpayment of pensionary benefits</i>
742	9	<i>Finance</i>	63	38	<i>Results of Audit</i>
743	10	<i>Finance</i>	65	20	<i>Overpayment of pensionary benefits</i>
744	11	<i>Finance</i>	67	37	<i>Overpayment of pensionary benefits</i>
745	12	<i>Finance</i>	89	1	Budget and Expenditure under development scheme 'District Plan'
746	13	<i>Finance</i>	89	2	Delays in submission of approved District Plan
747	14	<i>Finance</i>	89	3	Lapse of grant under "District Plan" Scheme Rs. 148.81 crore
748	15	<i>Finance</i>	89	4	Expenditure made on the works not permissible under District Plan Scheme Rs. 5.52 crore

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
749	16	Finance	89	5	Incomplete/unutilized works
750	17	Finance	89	6	Execution of works undertaken without tender
751	18	Finance	89	7	Common Deficiencies in execution of works executed under District plan scheme
752	19	Finance	89	8	Non/short monitoring of works by DDMC quarterly
753	20	Finance	89	9	Physical inspection not conducted for development works executed under District Plan
754	21	Finance	89	10	Work not found constructed at site with expenditure of Rs 9.90 lakh
755	22	Finance	89	11	Irregularities in payment of pensioners/family pensioners
756	23	Finance	89	90	Non-implementation of DBT on all schemes of all department
Food and Drug Administration					
757	1	Food and Drug Administration	79	28	Non-conducting of survey and non-registration of Food Business Operators
758	2	Food and Drug Administration	79	29	Inadequate infrastructure facilities in the food laboratories
759	3	Food and Drug Administration	79	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
760	4	Food and Drug Administration	79	31	Inspection of registered establishment
761	5	Food and Drug Administration	79	32	Non-achievement of targets for collection of samples
762	6	Food and Drug Administration	79	33	Non-adjudication against offenders of sub-standard/misbranded samples
763	7	Food and Drug Administration	79	34	Delay in adjudication of cases
764	8	Food and Drug Administration	79	35	Availability of manpower
765	9	Food and Drug Administration	79	36	Information, Education and Communication activities
766	10	Food and Drug Administration	79	37	Conclusion
Food Civil, Supplies & Consumer Affairs					
767	1	Food, Civil supplies & Consumer Affairs	23	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
768	2	Food, Civil supplies & Consumer Affairs	34	47	Under storage of wheat
769	3	Food, Civil supplies & Consumer Affairs	36	7	Loss due to storage of wheat.
770	4	Food, Civil supplies & Consumer Affairs	40	47	Damage caused to wheat in Storage

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
771	5	Food, Civil supplies & Consumer Affairs	42	42	Loss due to negligence
772	6	Food, Civil supplies & Consumer Affairs	63	69	Loss of interest due to delay in deposit of cheques
773	7	Food, Civil supplies & Consumer Affairs	63	70	Loss due to non adherence of the instructions of FCI
774	8	Food, Civil supplies & Consumer Affairs	63	71	Millers had not supplied the rice after milling of paddy
775	9	Food, Civil supplies & Consumer Affairs	63	72	Loss due to damage of wheat
776	10	Food, Civil supplies & Consumer Affairs	65	16	Excess consumption of gunny bags
777	11	Food, Civil supplies & Consumer Affairs	68	30	Loss due to lack of supervision and improper storage of wheat stock
778	12	Food, Civil supplies & Consumer Affairs	75	58	Loss due to distribution of food grains to ineligible ration card holders
779	13	Food, Civil supplies & Consumer Affairs	77	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
780	14	Food, Civil supplies & Consumer Affairs	77	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
781	15	Food, Civil supplies & Consumer Affairs	77	41	Non-delivery of rice by millers
782	16	Food, Civil supplies & Consumer Affairs	77	42	Non-recovery from the millers
783	17	Food, Civil supplies & Consumer Affairs	77	43	Non-recovery of amount of value cut and moisture cut from millers
784	18	Food, Civil supplies & Consumer Affairs	77	44	Non-adherence of guidelines
785	19	Food, Civil supplies & Consumer Affairs	80	13	Non-realisation of claims from FCI and extra burden of interest
786	20	Food, Civil supplies & Consumer Affairs	81	14	Extra burden of interest
787	21	Food, Civil supplies & Consumer Affairs	81	15	Loss due to suspected misappropriation of paddy
788	22	Food, Civil supplies & Consumer Affairs	82	28	Misappropriation of paddy due to violation of laid down norms by the department
789	23	Food, Civil supplies & Consumer Affairs	82	29	Extra burden of interest due to delay in claiming drriage charges.
790	24	Food, Civil supplies & Consumer Affairs	83	1	Loss to the State Exchequer due to delayed claim of lower interest charges

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
791	25	Food, Civil supplies & Consumer Affairs	83	2	Irregular expenditure on watch and ward
792	26	Food, Civil supplies & Consumer Affairs	89	54	Loss due to less claim and delay in submission of claims of Central Assistance from Government of India
Forest & Wildlife					
793	1	Forest	56	5	Rehabilitation of common lands in Aravali Hills
794	2	Forest	58	3	Rehabilitation of common lands in Aravalli Hills
795	3	Forest	58	41	Short Recovery of royalty on forest produce
796	4	Forest	58	130	Loss due to delay in harvesting of poplar trees
797	5	Forest	58	132	Absence of physical verification of timer
798	6	Forest	63	79	Nugatory expenditure
799	7	Forest	80	15	Unfruitful expenditure on water harvesting structure
800	8	Forest	82	31	Encroachment of forest land
801	9	Forest	82	33	Poor/inadequate control Failur
802	10	Forest	82	34	Delay in furnishing utilisation certificates (SF)
803	11	Forest	83	20	Delay in submission of Utilisation Certificates
804	12	Forest	89	55	Loss of revenue alongwith avoidable extra expenditure thereof
805	13	Forest	89	56	Delay in submission of Utilisation Certificates
General					
806	1	General	52	65	Write-off of losses etc
807	2	General	58	44	Results of Audit
808	3	General	58	97	Write-off of losses, etc
809	4	General	61	28	Misappropriations, defalcations, etc.
810	5	General	61	31	Lack of accountability
811	6	General	63	84	Financial assistance to local bodies and other institutions
812	7	General	63	85	Misappropriations, defalcations, etc.
813	8	General	63	86	Write-off of losses, etc.
814	9	General	64	9	Financial assistance to local bodies and others institutions
815	10	General	64	10	Misappropriations, defalcations etc.
816	11	General	64	11	Write-off losses etc.

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
817	12	General	65	23	Financial assistance to local bodies and other institutions
818	13	General	65	24	Misappropriations, defalcations, etc.
819	14	General	65	25	Write-off of losses, etc.
Health & Family Welfare					
820	1	Medical and Health	38	18	Stores and Stock
821	2	Medical and Health	56	6	Working of Medical and Health Department including Manpower Management
822	3	Medical and Health	56	7	Hospitals and dispensaries
823	4	Medical and Health	56	9	Hospital Waste Management
824	5	Medical and Health	58	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
825	6	Medical and Health	58	69	Implementation of Prevention of Food Adulteration Act
826	7	Medical and Health	60	3	Prevention and Control of Diseases.
827	8	Medical and Health	62	56	Manpower
828	9	Medical and Health	62	57	Manufacturing and selling units
829	10	Medical and Health	62	59	Statistics of prosecutions vis-à-vis cases filed
830	11	Family welfare	65	22	Lack of response to Audit findings and observations resulting in erosion of accountability
831	12	Health	68	44	Avoidable payment due to non-insurance of vehicles
832	13	Health	68	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
833	14	Health	68	47	Follow up on Audit s
834	15	Health	70	3	Financial Management
835	16	Health	70	4	Shortage of staff at CHC and PHC level
836	17	Health	70	6	Unfruitful expenditure on purchase of food testing equipment
837	18	Health	72	4	Outstanding loans and advances
838	19	Health and Family Welfare	73	70	Embezzlement due to inadequate internal control
839	20	Health	74	15	Construction of CHCs, PHCs and SCs
840	21	Health	74	16	Improper-functioning of PHCs/Sub-Centres
841	22	Health	74	17	Lack of basic amenities in Sub-Centres
842	23	Health	74	19	Dispensing adulterated/spurious medicines to the patients

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
843	24	Health	74	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
844	25	Health	74	21	Embezzlement due to inadequate financial control
845	26	Health	75	59	Non-recovery of bond money
846	27	Health	77	45	Utilization of funds by Red cross Society
847	28	Health	77	46	Training to the handicapped persons
848	29	Health	81	17	Award of rate contract to ineligible firms
849	30	Health	81	18	Purchase of medicines from blacklisted firms
850	31	AYUSH(Health)	82	25	Loss of revenue
851	32	AYUSH(Health)	89	49	Cost over-run of Rs 3.39 crore and infructuous expenditure of Rs 48.89 lakh due to failure of internal controls in finalization of site
852	33	AYUSH(Health)	89	50	Delay in submission of Utilisation Certificates
Higher Education					
853	1	Higher Education	52	6	Extra expenditure on purchase of paper
854	2	Higher Education	72	12	Performance evaluation
855	3	Higher Education	72	13	Misappropriations, losses, defalcations, etc.
856	4	Higher Education	77	22	Implementation of reservation / fee concession policy
857	5	Higher Education	77	23	Infrastructure
858	6	Higher Education	77	24	Internal control mechanism
859	7	Higher Education	80	2	Non-adjustment of temporary advances
860	8	Higher Education	80	3	Avoidable payment of Service Tax
861	9	Higher Education	80	4	Computerisation of University Activities
862	10	Higher Education	89	51	Avoidable expenditure of Rs. 92.58 lakh due to irregularities in purchase of library books
Home					
863	1	Home(Jail)	50	9	Injudicious purchase
864	2	Home	56	18	Stores and Stock
865	3	Home	63	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
866	4	Home	67	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period
867	5	Home	68	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
868	6	Home	68	161	Analysis of arrears of revenue
869	7	Home	70	72	Non-realization of police cost from Railways
870	8	Home	70	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification s
871	9	Home	70	75	Non-short raising of bills
872	10	Home	70	76	Non-short raising of bills
873	11	Home	70	77	Non-disposal of arms and ammunition
874	12	Home	73	65	Non-forfeiture of surely bonds
875	13	Home and Administration of Justice	75	61	Management of properties of Haryana Wakf Board
876	14	Home	77	49	Non-implementation of Outdoor Surveillance System
877	15	Home(Jail)	80	8	Outstanding recoveries on account of job work/sales by jail factories
878	16	Home(Jail)	80	12	Non-constitution of Board of Visitors for inspection of Jails
879	17	Home	82	35	Unauthorised use of golf course on Government land
Housing					
880	1	Housing (Housing Board)	81	20	Avoidable expenditure on abandoned housing project
881	2	Housing (Housing Board)	82	36	Avoidable payment of income tax and non-realisation of interest
Skill Development & Industrial Training					
882	1	Industrial Training	62	80	Delay in issue of Inspection s and settlement of old objections
883	2	Industrial Training and Vocational Education	77	50	Blockade of funds due to injudicious selection of site
884	3	Industrial Training	79	39	Purchases without tendering process
885	4	Industrial Training	79	40	Non-utilization of surplus machinery and tools
886	5	Industrial Training	80	53	Misappropriations, losses, defalcations, etc.
887	6	Industrial Training	82	66	Delay in furnishing utilisation certificates (S.F.)
888	7	Skill development Industrial training	83	27	Delay in submission of Utilisation Certificates
889	8	Skill development Industrial training	89	66	Misappropriations, losses, defalcations, etc.
Industries and Commerce					
890	1	Industries and Commerce	16	2(d)	Supply of setting up industries unit in selected backward areas
891	2	Industries and Commerce	22	10 (ii)	Industrial Estate

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
892	3	Industries and Commerce	32	4	Development of small industries
893	4	Industries and Commerce	36	13	Non-utilization of loan
894	5	Industries and Commerce (Supplies and Disposal)	40	49	Extra expenditure due to retendering
895	6	Industries and Commerce	50	5	Capital investment subsidy
896	7	Industries and Commerce	64	66	Results of Audit
897	8	Industries and Commerce	68	92	Non recovery of loans granted in lieu of deferment of sales tax and interest
898	9	Industries and Commerce	72	117	Non/short recovery of interest free loan
899	10	Industries and Commerce	73	87	Delay in furnishing utilization certificates (STATE FINANCES)
900	11	Industries and Commerce	79	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
901	12	Industries and Commerce (Supplies and Disposal)	81	21	Information Technology Audit of e-Procurement system
902	13	Industries and Commerce(Supplies and Disposal)	81	22	Delay in furnishing utilization certificates
Information, Public Relations and Cultural Affairs					
903	1	Information, Public Relations and Cultural Affairs	75	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
904	2	Public Relations	80	17	Effectiveness of advertisement on TV channels
Irrigation and Water Resources					
905	1	Irrigation and Water Resources	46	34	Procurement of sub-standard cement
906	2	Irrigation and Water Resources	54	90	Short recovery of lease rent
907	3	Irrigation and Water Resources	60	39	Land under unauthorized possessions
908	4	Irrigation and Water Resources	60	41	Recoverable amount
909	5	Irrigation and Water Resources	60	42	Store management
910	6	Irrigation and Water Resources	60	46	Recoverable amount from HUDA.
911	7	Irrigation and Water Resources	67	30	Extra avoidable expenditure on land acquisition
912	8	Irrigation and Water Resources	68	98	Results of Audit
913	9	Irrigation and Water Resources	72	36	Excess payment due to adoption of incorrect Wholesale price index of steel
914	10	Irrigation and Water Resources	73	6	Planning
915	11	Irrigation and Water Resources	73	10	Damage of head regulator costing Rs.1.35 crore
916	12	Irrigation and Water Resources	73	13	Non-recovery of balance amount from LAO

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
917	13	Irrigation and Water Resources	73	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
918	14	Irrigation and Water Resources	73	20	Utilisation of Acquired/Allotted Land and Management of Government Land
919	15	Irrigation and Water Resources	73	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
920	16	Irrigation and Water Resources	75	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
921	17	Irrigation and Water Resources	75	66	Miscellaneous Public Works Advances
922	18	Irrigation and Water Resources	82	63	Misappropriations, losses, defalcations, etc. (S.F.)
923	19	Irrigation and Water Resources	83	19	Misappropriations, losses, thefts, etc
924	20	Irrigation and Water Resources	89	43	Irregularities in the tender assessment process followed by Tender Allotment Committee
925	21	Irrigation and Water Resources	89	44	Ignoring the necessity of signature by Engineer-in Charge
926	22	Irrigation and Water Resources	89	45	Making signatures of Engineer-in-Charge necessary in contravention to provisions of SBD
927	23	Irrigation and Water Resources	89	46	Discrimination in tender evaluation amongst the tender cases
928	24	Irrigation and Water Resources	89	47	Updated standard bidding document
929	25	Irrigation and Water Resources	89	48	Misappropriations, losses, thefts, etc.:
Labour					
930	1	Labour and Employment	72	48	Non-achievement of objectives due to non- Utilization of cess funds
931	2	Labour	73	3	Short realization of cess
932	3	Labour	73	4	Short collection of cess
933	4	Labour	73	5	Delayed/non-deposit of cess
934	5	Labour	79	45	Delay in construction of Workers' Facilitation Centres
935	6	Labour	80	18	Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax
936	7	Labour (ESI)	81	53	Delay in furnishing utilization certificates:
937	8	Labour	82	64	Misappropriations, losses, defalcations, etc. (S.F.)
938	9	Labour	83	8	Recoverable amount from employers against declined cheques
939	10	Labour	83	9	Misappropriations, losses, thefts, etc
940	11	Labour	89	58	Delay in furnishing utilization certificates:

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941	12	Labour	89	59	Misappropriations, losses, thefts, etc
Medical Education and Research					
942	1	Medical Education and Research	77	27	Irregularities noticed in respect of bank guarantees
943	2	Medical Education and Research	79	10	Deficiencies in maintenance of records and suspected embezzlement
944	3	Medical Education and Research	79	11	Non-adjustment of advances
945	4	Medical Education and Research	79	14	Implementation of Schemes - Pradhan MantriSwasthya Suraksha Yojana
946	5	Medical Education and Research	79	16	Avoidable payment of Service Tax
947	6	Medical Education and Research	79	17	Improper evaluation of bids
Mines and Geology					
948	1	Mines and Geology	29	71	Results of Audit
949	2	Mines and Geology	32	47	Uncollected revenue
950	3	Mines and Geology	32	48	Results of Audit
951	4	Mines and Geology	34	55	Uncollected revenue
952	5	Mines and Geology	38	50	Results of Audit
953	6	Mines and Geology	38	51	Receipts from Mines and Minerals
954	7	Mines and Geology	40	93	Outstanding Inspection s.
955	8	Mines and Geology	40	94	Results of Audit
956	9	Mines and Geology	44	48	Uncollected Revenue
957	10	Mines and Geology	44	50	Results of Audit
958	11	Mines and Geology	44	53	Short Calculation of interest
959	12	Mines and Geology	44	54	Uncollected Revenue
960	13	Mines and Geology	44	56	Results of Audit
961	14	Mines and Geology	44	57	Non-realisation of contract money and interest
962	15	Mines and Geology	44	58	Non-recovery of dead rent and interest thereon
963	16	Mines and Geology	44	59	Interest not charged on delayed payments
964	17	Mines and Geology	44	60	Uncollected revenue.
965	18	Mines and Geology	44	61	Results of Audit
966	19	Mines and Geology	44	62	Non-recovery of contract money and interest
967	20	Mines and Geology	44	63	Non-recovery/Short-recovery of royalty
968	21	Mines and Geology	44	64	Interest not charged

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
969	22	Mines and Geology	48	14	Arrears in revenue
970	23	Mines and Geology	48	15	Outstanding inspections and audit observations
971	24	Mines and Geology	50	112	Results of Audit
972	25	Mines and Geology	50	139	Arrears in revenue
973	26	Mines and Geology	54	97	Arrears in revenue
974	27	Mines and Geology	54	98	Results of Audit
975	28	Mines and Geology	54	99	Short recovery of contract money and interest
976	29	Mines and Geology	58	19	Arrears in revenue
977	30	Mines and Geology	58	20	Results of Audit
978	31	Mines and Geology	58	21	Receipts from Mines and Minerals
979	32	Mines and Geology	58	22	Non/Short recovery of dead rent, royalty and interest
980	33	Mines and Geology	58	23	Non/Short recovery of royalty from Brick Kiln Owners
981	34	Mines and Geology	58	24	Non-recovery of lease fee on short term permits
982	35	Mines and Geology	58	25	Non recovery of interest on belated payments
983	36	Mines and Geology	63	47	Arrears of revenue
984	37	Mines and Geology	63	48	Results of Audit
985	38	Mines and Geology	65	65	Arrears of revenue
986	39	Mines and Geology	65	66	Arrears of revenue
987	40	Mines and Geology	65	67	Non/short recovery of royalty and interest
988	41	Mines and Geology	67	75	Non recovery of royalty and interest
989	42	Mines and Geology	68	79	Results of Audit
990	43	Mines and Geology	70	81	Result of audit
991	44	Mines and Geology	70	82	Non-recovery of royalty and interest
992	45	Mines and Geology	71	82	Results of audit
993	46	Mines and Geology	71	83	Non-recovery of royalty and interest
994	47	Mines and Geology	72	121	Non-recovery of royalty and interest
995	48	Mines and Geology	73	144	Results of Audit
996	49	Mines and Geology	73	145	Non/short realisation of bid money
997	50	Mines and Geology	74	117	Non/short realisation of bid money
998	51	Mines and Geology	78	49	Non/short recovery of royalty and interest
999	52	Mines and Geology	82	110	Result of Audit

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1000	53	Mines and Geology	82	111	<i>Non/short recovery of royalty and interest</i>
1001	54	Mines and Geology	84	37	<i>Result of Audit</i>
1002	55	Mines and Geology	84	38	<i>Non recovery of contract money and interest.</i>
1003	56	Mines and Geology	84	39	<i>Non/short recovery of royalty and interest.</i>
1004	57	Mines and Geology	85	45	Termination of Contract:
1005	58	Mines and Geology	85	46	Delayed/non-execution of agreements:
1006	59	Mines and Geology	85	47	Receipts from mining contracts and leases Short/non-deposit of contract money and interest thereon:
1007	60	Mines and Geology	85	48	<i>Delayed/non-deposit of monthly installment to the Fund and interest thereon:</i>
1008	61	Mines and Geology	85	49	Lack of monitoring of the Fund
1009	62	Mines and Geology	85	50	Non preparation of District Survey Report (DSR):
1010	63	Mines and Geology	85	51	Mapping of allotted sand mining area:
1011	64	Mines and Geology	85	52	Identification of unauthorized mining activities Nagli Block YNR B-1:
1012	65	Mines and Geology	85	53	Verification of environmental clearance conditions:
1013	66	Mines and Geology	85	54	Short/non-recovery of royalty, additional royalty and interest thereon from brick kiln owners:
1014	67	Mines and Geology	86	30	Results of audit
1015	68	Mines and Geology	86	31	Short/non recovery of advance monthly instalments and interest
1016	69	Mines and Geology	86	32	Short/non deposit in Mines and Mineral Development, Restoration and Rehabilitation Fund
1017	70	Mines and Geology	86	33	Non/short recovery of royalty and interest
Other Administrative Services					
1018	1	Other administrative services	83	25	<i>Delay in submission of Utilisation Certificates</i>
1019	2	Other administrative services	89	64	<i>Delay in submission of Utilisation Certificates</i>
Power (Chief Electrical Inspector)					
1020	1	Power (Chief Electrical Inspector)	52	76	<i>Non-charging of electricity duty on extended load</i>
1021	2	Power (Chief Electrical Inspector)	52	77	<i>Short realization of electricity duty due to application of incorrect rates</i>
1022	3	Power (Chief Electrical Inspector)	52	78	<i>Electricity duty not charged after expiry of exemption period</i>
1023	4	Power (Chief Electrical Inspector)	70	85	<i>Analysis of arrears of revenue</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
Printing and Stationery					
1024	1	Printing and Stationery (Transferred from Finance(Lotteries) Department)	53	3	Printing of lottery tickets
1025	2	Printing and Stationery	58	82	Excess issue of paper to private printers
1026	3	Printing and Stationery	60	90A	Overpayment to private printer
Public Health Engineering					
1027	1	Public Health Engineering	64	3	Non-recovery of loans and non-contribution of share by MCs
1028	2	Public Health Engineering	64	4	Recoverable amount from HUDA
1029	3	Public Health Engineering	64	6	Yamuna Action Plan
1030	4	Public Health Engineering	71	85	Non-recovery of water charges
1031	5	Public Health Engineering	75	1	Expenditure in excess of estimates
1032	6	Public Health Engineering	75	3	Irregular splitting of works
1033	7	Public Health Engineering	77	4	Irregular splitting of works
1034	8	Public Health Engineering	77	11	Blockade of funds on unutilized pipes
1035	9	Public Health Engineering	80	22	Non-completion of the projects within stipulated period
1036	10	Public Health Engineering	80	23	Irregular enhancement of scope of works
1037	11	Public Health Engineering	82	37	Unfruitful expenditure on incomplete work.
1038	12	Public Health Engineering	83	12	Wasteful expenditure on non-functional water works
1039	13	Public Health Engineering	89	32	Embezzlement of Rs 2.76 crore
1040	14	Public Health Engineering	89	33	Irregularities noticed in PHED Divisions due to deviations from prescribed accounting procedure
1041	15	Public Health Engineering	89	34	Procurement of pipes and booking the expenditure to works without commencement of works
1042	16	Public Health Engineering	89	35	Online Inventory Management System (IMS):
1043	17	Public Health Engineering	89	36	Non-provisioning of age-wise inventory reports
1044	18	Public Health Engineering	89	37	Variation in quantity of manual Bin Card vis-à-vis online IMS
1045	19	Public Health Engineering	89	38	Other Irregularities in stock management/Improper method of Physical Verification (PV) and non-preparation of PV Reports
1046	20	Public Health Engineering	89	39	Delay in disposal of unserviceable stock articles-Rs. 60.78 lakh
1047	21	Public Health Engineering	89	40	Irregular and excess payment to the contractor for work not done

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1048	22	Public Health Engineering	91	1	Shortcomings in implementation of State Water Policies
1049	23	Public Health Engineering	91	2	Preparation of Annual Action Plan under NRDWP
1050	24	Public Health Engineering	91	3	Planning in urban areas
1051	25	Public Health Engineering	91	4	Preparation of Operation and Maintenance Plan
1052	26	Public Health Engineering	91	5	Preparation of Water Security Action Plan
1053	27	Public Health Engineering	91	6	Achievement against the planned/set targets
1054	28	Public Health Engineering	91	7	Non-functional schemes due to non-obtaining of electric connection for the water works
1055	29	Public Health Engineering	91	8	Lack of departmental efforts in making schemes self sustainable
1056	30	Public Health Engineering	91	9	Non-recovery of water charges amounting Rs. 278.20 crore
1057	31	Public Health Engineering	91	10	Assessment of quantity of water supplied
1058	32	Public Health Engineering	91	11	Sanctioned discharge for water works less than required discharge
1059	33	Public Health Engineering	91	12	Less Storage capacity of Storage and Sedimentation (S&S) tank
1060	34	Public Health Engineering	91	13	Case study of Rewari town
1061	35	Public Health Engineering	91	14	Some specific systemic issues/ Lack of planning leading to delay
1062	36	Public Health Engineering	91	15	Provision of metered connection
1063	37	Public Health Engineering	91	16	Conduct of Water Audit
1064	38	Public Health Engineering	91	17	Leakage in distribution system leading to generation of non-revenue
1065	39	Public Health Engineering	91	18	Results of water samples analyzed at both laboratories
1066	40	Public Health Engineering	91	19	Shortcomings in utilization to Field Testing Kits (FTKs)/In judicious expenditure on procurement of FTKs valuing Rs. 0.78 lakh
1067	41	Public Health Engineering	91	20	Non-referring of unfit samples found through FTKs to nearby
1068	42	Public Health Engineering	91	21	Non-uploading of detailed test results of FTKs on Integrated
1069	43	Public Health Engineering	91	22	Delay in commissioning of conversion of tube well based scheme to
1070	44	Public Health Engineering	91	23	Non-preparation/implementation of sustainability measures
1071	45	Public Health Engineering	91	24	Lack of departmental efforts to reduce dependency on Ground Water

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1072	46	Public Health Engineering	91	25	Non-conducting of awareness programme
1073	47	Public Health Engineering	91	26	Delay in completion of Swaran Jayanti MahagramYojana works
1074	48	Public Health Engineering	91	27	Delay in completion of work
Public Works Department (Building & Roads)					
1075	1	Public Works Department (Building & Roads)	50	57	<i>Reimbursement claims</i>
1076	2	Public Works Department (Building & Roads)	50	61	<i>Release of advances not covered by agreement</i>
1077	3	Public Works Department (Building & Roads)	50	63	<i>Excess payment of price increase on diesel</i>
1078	4	Public Works Department (Building & Roads)	54	22	<i>Avoidable payment of interest</i>
1079	5	Public Works Department (Building & Roads)	68	39	<i>Irregular expenditure on operation of excess ex-cadre posts</i>
1080	6	Public Works Department (Building & Roads)	72	39	<i>Undue financial aid to contractor</i>
1081	7	Public Works Department (Building & Roads)	73	39	<i>Non-mutation of land acquired</i>
1082	8	Public Works Department (Building & Roads)	75	68	<i>Incomplete works</i>
1083	9	Public Works Department (Building & Roads)	75	69	<i>Miscellaneous Public Works Advances</i>
1084	10	Public Works Department (Building & Roads)	79	47	<i>Contract management - Non-recovery of liquidated damages</i>
1085	11	Public Works Department (Building & Roads)	79	49	<i>Unfruitful expenditure on incomplete work</i>
1086	12	Public Works Department (Building & Roads)	89	41	<i>Infructuous expenditure on incomplete abandoned works and recoverable amount from the agency</i>
Renewable Energy					
1087	1	Renewable Energy	38	16	<i>Evaluation and monitoring.</i>
1088	2	Renewable Energy	74	60	<i>Implementation of Solar Street Lighting Systems Programme</i>
Revenue and Disaster Management					
1089	1	Revenue and Disaster Management	26	10	<i>Gratuitous relief for crops/houses damaged</i>
1090	2	Revenue and Disaster Management	29	62	<i>Results of Audit</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1091	3	Revenue and Disaster Management	34	29	<i>Land reforms</i>
1092	4	Revenue and Disaster Management	34	30	<i>Compensation to landowner</i>
1093	5	Revenue and Disaster Management	34	31	<i>Consolidation of holdings</i>
1094	6	Revenue and Disaster Management	34	84	<i>Under valuation of immovable property</i>
1095	7	Revenue and Disaster Management(Transferred fromPWD(B&R)	38	61	<i>Arrears of rent</i>
1096	8	Revenue and Disaster Management	40	80	<i>Results of Audit</i>
1097	9	Revenue and Disaster Management	40	81	<i>Under valuation of immovable property</i>
1098	10	Revenue and Disaster Management	40	82	<i>Misclassifications of instruments</i>
1099	11	Revenue and Disaster Management	40	83	<i>Irregular grant of exemption</i>
1100	12	Revenue and Disaster Management	40	89	<i>Embezzlement of Government revenue</i>
1101	13	Revenue and Disaster Management	42	103	<i>Results of Audit</i>
1102	14	Revenue and Disaster Management	42	104	<i>Irregular exemption of stamp duty</i>
1103	15	Revenue and Disaster Management	44	46	<i>Mewat Development Board</i>
1104	16	Revenue and Disaster Management	44	66	<i>Uncollected Revenue (Land Revenue)</i>
1105	17	Revenue and Disaster Management	44	68	<i>Short levy of Stamp duty</i>
1106	18	Revenue and Disaster Management	44	70	<i>Evasion of Stamp duty and registration fee through power of attorney</i>
1107	19	Revenue and Disaster Management	44	72	<i>Misclassification of instruments</i>
1108	20	Revenue and Disaster Management	44	73	<i>Uncollected Revenue</i>
1109	21	Revenue and Disaster Management	44	76	<i>Results of Audit</i>
1110	22	Revenue and Disaster Management	50	95	<i>Internal Audit</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1111	23	Revenue and Disaster Management	50	100	<i>Short levy of stamp duty</i>
1112	24	Revenue and Disaster Management	50	105	<i>Outstanding audit objections in Internal Audit</i>
1113	25	Revenue and Disaster Management	50	107	<i>Short recovery of stamp duty on mortgage deed</i>
1114	26	Revenue and Disaster Management	50	108	<i>Evasion of stamp and registration fees through power of attorney</i>
1115	27	Revenue and Disaster Management	50	137	<i>Arrears in revenue</i>
1116	28	Revenue and Disaster Management	52	69	<i>Results of Audit</i>
1117	29	Revenue and Disaster Management	52	71	<i>Evasion of Stamp Duty due to under valuation of immovable property</i>
1118	30	Revenue and Disaster Management	54	17	<i>Inadmissible payment of cash compensation to manufacturing units/industry owners</i>
1119	31	Revenue and Disaster Management	54	18	<i>Fictitious payment of gratuitous relief</i>
1120	32	Revenue and Disaster Management	54	19	<i>Drawal of funds without requirement</i>
1121	33	Revenue and Disaster Management	54	49	<i>Arrear in revenue</i>
1122	34	Revenue and Disaster Management	54	50	<i>Results of Audit</i>
1123	35	Revenue and Disaster Management	54	51	<i>Results of Audit</i>
1124	36	Revenue and Disaster Management	54	52	<i>Non/Short recovery of Stamp duty</i>
1125	37	Revenue and Disaster Management	54	53	<i>Incorrect exemption of Stamp duty</i>
1126	38	Revenue and Disaster Management	54	54	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1127	39	Revenue and Disaster Management	54	57	<i>Evasion of stamp duty and registration fees through power of attorney</i>
1128	40	Revenue and Disaster Management	54	59	<i>Results of Audit</i>
1129	41	Revenue and Disaster Management	54	60	<i>Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue</i>
1130	42	Revenue and Disaster Management	54	61	<i>Procedure for receipt and disposal of revenue recovery cases</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1131	43	Revenue and Disaster Management	54	62	<i>Return of RRCs</i>
1132	44	Revenue and Disaster Management	56	21	<i>Loss of interest due to delayed refund of unspent amount</i>
1133	45	Revenue and Disaster Management	56	22	<i>Excess payment of Gratuitous Relief</i>
1134	46	Revenue and Disaster Management	58	29	<i>Results of Audit</i>
1135	47	Revenue and Disaster Management	58	30	<i>Stamp Duty and Registration Fees</i>
1136	48	Revenue and Disaster Management	58	116	<i>Results of Audit</i>
1137	49	Revenue and Disaster Management	58	117	<i>Short levy of stamp duty on exchange of property</i>
1138	50	Revenue and Disaster Management	58	119	<i>Evasion of stamp duty</i>
1139	51	Revenue and Disaster Management	60	24	<i>Fraudulent drawals and embezzlement of Government money</i>
1140	52	Revenue and Disaster Management	60	25	<i>Drawal of funds in advance of requirement</i>
1141	53	Revenue and Disaster Management	60	114	<i>Results of Audit</i>
1142	54	Revenue and Disaster Management	60	115	<i>Outstanding inspection s and audit observations</i>
1143	55	Revenue and Disaster Management	60	117	<i>Short levy of stamp duty on exchange of property</i>
1144	56	Revenue and Disaster Management	60	119	<i>Short levy of stamp duty on lease deed</i>
1145	57	Revenue and Disaster Management	60	120	<i>Embezzlement/evasion of stamp duty</i>
1146	58	Revenue and Disaster Management	62	36	<i>Results of Audit</i>
1147	59	Revenue and Disaster Management	62	38	<i>Evasion of stamp duty due to under valuation of immovable property</i>
1148	60	Revenue and Disaster Management	62	39	<i>Non-levy of stamp duty on exchange of property</i>
1149	61	Revenue and Disaster Management	62	41	<i>Short levy of stamp duty</i>
1150	62	Revenue and Disaster Management	62	42	<i>Inadmissible exemption of stamp duty</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1151	63	Revenue and Disaster Management	63	17	<i>Results of Audit</i>
1152	64	Revenue and Disaster Management	63	18	<i>Evasion of stamp duty due to under valuation of immovable property</i>
1153	65	Revenue and Disaster Management	63	19	<i>Short levy of stamp duty on exchange of property</i>
1154	66	Revenue and Disaster Management	63	20	<i>Evasion of stamp duty on release deeds</i>
1155	67	Revenue and Disaster Management	63	66	<i>Policy for recovery of beneficiaries share not formulated</i>
1156	68	Revenue and Disaster Management	64	7	<i>Organizational set up</i>
1157	69	Revenue and Disaster Management	64	43	<i>Results of Audit</i>
1158	70	Revenue and Disaster Management	64	45	<i>Sales and utilization of non judicial stamps</i>
1159	71	Revenue and Disaster Management	64	46	<i>Defects noticed in Sub-Registrar Offices</i>
1160	72	Revenue and Disaster Management	64	47	<i>Indents for supply of non-judicial stamps</i>
1161	73	Revenue and Disaster Management	64	48	<i>Short receipt of stamps</i>
1162	74	Revenue and Disaster Management	64	49	<i>Non-disposal of obsolete/damaged stamps</i>
1163	75	Revenue and Disaster Management	64	50	<i>Evasion of stamp duty due to misclassification of sale deeds into release deeds</i>
1164	76	Revenue and Disaster Management	64	51	<i>Failure to cross verify the transactions</i>
1165	77	Revenue and Disaster Management	64	52	<i>Short levy of stamp duty</i>
1166	78	Revenue and Disaster Management	64	53	<i>Under valuation of immovable properties</i>
1167	79	Revenue and Disaster Management	64	54	<i>Short levy of stamp duty due to incorrect application of rates</i>
1168	80	Revenue and Disaster Management	64	56	<i>Incorrect grant of exemption</i>
1169	81	Revenue and Disaster Management	64	57	<i>Incorrect grant of exemption</i>
1170	82	Revenue and Disaster Management	64	58	<i>Misclassification of instruments</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1171	83	Revenue and Disaster Management	64	59	<i>Short levy of stamp duty on lease deeds</i>
1172	84	Revenue and Disaster Management	64	60	<i>Short levy of stamp duty</i>
1173	85	Revenue and Disaster Management	64	61	<i>Non/short levy of registration fee</i>
1174	86	Revenue and Disaster Management	64	62	<i>Results of Audit</i>
1175	87	Revenue and Disaster Management	64	63	<i>Failure of senior officials to enforce accountability and protect interest of Government</i>
1176	88	Revenue and Disaster Management	65	44	<i>Short levy of stamp duty and registration fee</i>
1177	89	Revenue and Disaster Management	65	45	<i>Non realization of stamp duty</i>
1178	90	Revenue and Disaster Management	65	47	<i>Short levy of stamp duty due to incorrect application of rate of tax</i>
1179	91	Revenue and Disaster Management	67	82	<i>Results of Audit</i>
1180	92	Revenue and Disaster Management	67	83	<i>Short levy of stamp duty due to misclassification of deeds</i>
1181	93	Revenue and Disaster Management	67	84	<i>Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agricultureists</i>
1182	94	Revenue and Disaster Management	67	85	<i>Miscellaneous irregularities, i.e. the detail of stamp papers issued by Treasury Office was not mentioned on the office copies of the instruments registered</i>
1183	95	Revenue and Disaster Management	67	88	<i>Misclassification of documents</i>
1184	96	Revenue and Disaster Management	67	89	<i>Short levy of stamp duty due to under valuation of properties</i>
1185	97	Revenue and Disaster Management	67	90	<i>Short levy of stamp duty due to under valuation of properties</i>
1186	98	Revenue and Disaster Management	67	91	<i>Unauthorized retention of receipts</i>
1187	99	Revenue and Disaster Management	68	41	<i>Misappropriation, losses, defalcation, etc.</i>
1188	100	Revenue and Disaster Management	68	86	<i>Results of Audit</i>
1189	101	Revenue and Disaster Management	68	87	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1190	102	Revenue and Disaster Management	68	142	<i>Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration</i>
1191	103	Revenue and Disaster Management	68	143	<i>Contracts for catching fish from public ponds</i>
1192	104	Revenue and Disaster Management	68	144	<i>Incorrect grant of exemption on instrument of SEZ/real estate developer</i>
1193	105	Revenue and Disaster Management	68	145	<i>Exemption of SD on collusive decrees</i>
1194	106	Revenue and Disaster Management	68	146	<i>Remission of SD on instruments of compensation awards</i>
1195	107	Revenue and Disaster Management	68	147	<i>Incorrect grant of remission of SD</i>
1196	108	Revenue and Disaster Management	68	149	<i>Delay in implementation of enhanced rates</i>
1197	109	Revenue and Disaster Management	68	150	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1198	110	Revenue and Disaster Management	68	151	<i>Loss of stamp duty due to misclassification of documents</i>
1199	111	Revenue and Disaster Management	68	152	<i>Short levy duty due to application of incorrect rates of immovable property</i>
1200	112	Revenue and Disaster Management	68	153	<i>General controls</i>
1201	113	Revenue and Disaster Management	68	154	<i>Audit findings/General controls</i>
1202	114	Revenue and Disaster Management	68	155	<i>Inadequacy of input controls & validation checks</i>
1203	115	Revenue and Disaster Management	68	156	<i>Disputed lands and properties</i>
1204	116	Revenue and Disaster Management	68	157	<i>Non-allotment of unique ID number to land owner/cultivator</i>
1205	117	Revenue and Disaster Management	68	158	<i>Absence of provision in HARIS to capture serial number of stamp papers</i>
1206	118	Revenue and Disaster Management	68	159	<i>Other points of interest</i>
1207	119	Revenue and Disaster Management	70	28	<i>Non-refund of un-utilized balance of CRF</i>
1208	120	Revenue and Disaster Management	70	29	<i>Payment of gratuitous relief on contradictory s</i>
1209	121	Revenue and Disaster Management	70	30	<i>Fraud in distribution and double payment of CRF</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1210	122	Revenue and Disaster Management	70	59	<i>Result of audit</i>
1211	123	Revenue and Disaster Management	70	60	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1212	124	Revenue and Disaster Management	70	61	<i>Evasion of stamp duty due to misclassification of documents</i>
1213	125	Revenue and Disaster Management	70	62	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1214	126	Revenue and Disaster Management	70	63	<i>Exemption of stamp duty on collusive decrees</i>
1215	127	Revenue and Disaster Management	71	58	<i>Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration</i>
1216	128	Revenue and Disaster Management	71	59	<i>Contracts for collection of toll by private entrepreneurs</i>
1217	129	Revenue and Disaster Management	71	60	<i>Sale of industrial units through public auction by Haryana Financial Corporation (HFC)</i>
1218	130	Revenue and Disaster Management	71	61	<i>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</i>
1219	131	Revenue and Disaster Management	71	62	<i>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</i>
1220	132	Revenue and Disaster Management	71	63	<i>Absence of time limit for disposal of undervaluation cases referred to the Collector</i>
1221	133	Revenue and Disaster Management	71	64	<i>Short levy of stamp duty and registration fee due to misclassification of documents</i>
1222	134	Revenue and Disaster Management	71	65	<i>Delay in implementation of enhanced rates of registration fee</i>
1223	135	Revenue and Disaster Management	71	66	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1224	136	Revenue and Disaster Management	71	67	<i>Non-levy of stamp duty on collusive decrees 18</i>
1225	137	Revenue and Disaster Management	72	110	<i>Evasion of stamp duty due to misclassification of Documents</i>
1226	138	Revenue and Disaster Management	72	111	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1227	139	Revenue and Disaster Management	72	112	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1228	140	Revenue and Disaster Management	72	113	<i>Suspected misappropriation of stamp duty</i>
1229	141	Revenue and Disaster Management	72	114	<i>Short levy of stamp duty on partition deed</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1230	142	Revenue and Disaster Management	72	115	<i>Irregular exemption of stamp duty</i>
1231	143	Revenue and Disaster Management	73	67	<i>Audit Findings</i>
1232	144	Revenue and Disaster Management	73	68	<i>Misappropriations, losses, defalcations, etc.(STATE FINANCES)</i>
1233	145	Revenue and Disaster Management	73	137	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1234	146	Revenue and Disaster Management	73	138	<i>Non-levy of stamp duty on plant and machinery</i>
1235	147	Revenue and Disaster Management	73	139	<i>Evasion of stamp duty due to misclassification of documents</i>
1236	148	Revenue and Disaster Management	73	140	<i>Short levy of stamp duty and registration fee due to misclassification of documents</i>
1237	149	Revenue and Disaster Management	73	141	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1238	150	Revenue and Disaster Management	73	142	<i>Irregular exemption of stamp duty</i>
1239	151	Revenue and Disaster Management	74	94	<i>Results of audit</i>
1240	152	Revenue and Disaster Management	74	95	<i>Misclassification of sale deeds</i>
1241	153	Revenue and Disaster Management	74	96	<i>Critical fields left blank</i>
1242	154	Revenue and Disaster Management	74	97	<i>Measurement units</i>
1243	155	Revenue and Disaster Management	74	98	<i>Wrong input of construction year</i>
1244	156	Revenue and Disaster Management	74	99	<i>Incomplete data capturing</i>
1245	157	Revenue and Disaster Management	74	100	<i>Acceptance of junk data input</i>
1246	158	Revenue and Disaster Management	74	101	<i>Non-capturing of second property details</i>
1247	159	Revenue and Disaster Management	74	102	<i>Non-mapping of locations falling within/outside MC limits</i>
1248	160	Revenue and Disaster Management	74	103	<i>Non-digitisation of prime Khasra master</i>
1249	161	Revenue and Disaster Management	74	104	<i>Transactions by farmers and minus data in case of land purchased against compensation</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1250	162	Revenue and Disaster Management	74	105	<i>Transactions on Agricultural land within municipal Omits</i>
1251	163	Revenue and Disaster Management	74	106	<i>HUDA plots having preferential number 'P'</i>
1252	164	Revenue and Disaster Management	74	107	<i>Continued dependence on manual procedures</i>
1253	165	Revenue and Disaster Management	74	108	<i>Non recording of Khasra numbers in the Collector rate list</i>
1254	166	Revenue and Disaster Management	74	109	<i>Non-disposal/recovery of pending cases of undervaluation referred to the Collectors</i>
1255	167	Revenue and Disaster Management	74	110	<i>Short levy of stamp duty due to undervaluation of immovable property</i>
1256	168	Revenue and Disaster Management	74	111	<i>Improper maintenance of record</i>
1257	169	Revenue and Disaster Management	74	112	<i>Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement</i>
1258	170	Revenue and Disaster Management	74	113	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1259	171	Revenue and Disaster Management	74	114	<i>Short levy of stamp duty due to application of incorrect rates of immovable property</i>
1260	172	Revenue and Disaster Management	74	115	<i>Undue benefit through reduction in stamp duty</i>
1261	173	Revenue and Disaster Management	74	116	<i>Exemption of stamp duty on collusive decrees</i>
1262	174	Revenue and Disaster Management	75	70	<i>Delay in release of annuity payment to the beneficiaries</i>
1263	175	Revenue and Disaster Management	75	98	<i>Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement</i>
1264	176	Revenue and Disaster Management	75	99	<i>Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act</i>
1265	177	Revenue and Disaster Management	75	100	<i>Short levy of stamp duty due to application of incorrect rates of immoveable property</i>
1266	178	Revenue and Disaster Management	75	101	<i>Short levy of stamp duty due to undervaluation of immoveable property</i>
1267	179	Revenue and Disaster Management	75	102	<i>Evasion of stamp duty due to misclassification of documents</i>
1268	180	Revenue and Disaster Management	75	103	<i>Evasion of stamp duty due to undervaluation of immoveable property</i>
1269	181	Revenue and Disaster Management	75	104	<i>Undue benefit through reduction in Stamp Duty</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1270	182	Revenue and Disaster Management	75	105	<i>Position of arrears</i>
1271	183	Revenue and Disaster Management	75	106	<i>Non/delayed accountal of Revenue Recovery Certificates (RRCs)</i>
1272	184	Revenue and Disaster Management	75	107	<i>Non-follow up/delayed action</i>
1273	185	Revenue and Disaster Management	75	108	<i>Failure to follow up the RRCs sent to other Collectors</i>
1274	186	Revenue and Disaster Management	78	39	<i>Results of audit:</i>
1275	187	Revenue and Disaster Management	78	40	<i>Short realization of stamp duty due to misclassification of documents</i>
1276	188	Revenue and Disaster Management	78	41	<i>Short levy of stamp duty due to application of incorrect rates of immoveable properties</i>
1277	189	Revenue and Disaster Management	78	42	<i>Short levy of stamp duty due to application of non prime rates on land containing prime khasras</i>
1278	190	Revenue and Disaster Management	78	43	<i>Short realization of stamp duty due to registration of documents on the basis of old agreement</i>
1279	191	Revenue and Disaster Management	78	44	<i>Evasion of stamp duty due to undervaluation of immovable property</i>
1280	192	Revenue and Disaster Management	78	45	<i>Irregular exemption of stamp duty</i>
1281	193	Revenue and Disaster Management	78	46	<i>Undue benefit through reduction in stamp duty</i>
1282	194	Revenue and Disaster Management	80	26	<i>Extra burden of interest due to parking of funds outside the Government Account violating government instructions</i>
1283	195	Revenue and Disaster Management	81	25	<i>Payment of inadmissible compensation for damaged crops</i>
1284	196	Revenue and Disaster Management	82	24	<i>Suspected embezzlement</i>
1285	197	Revenue and Disaster Management	82	98	<i>Result of audit</i>
1286	198	Revenue and Disaster Management	82	99	<i>sub-para of 4.2 Short levy of stamp duty due to undervaluation of immovable property</i>
1287	199	Revenue and Disaster Management	82	100	<i>sub-para of 4.2 Short levy of stamp duty due to undervaluation of immovable property</i>
1288	200	Revenue and Disaster Management	82	101	<i>Short lev of stamp duty in 14 deeds amounting to Rs. 2.46 crore in 6 SRs due to misclassification of collaboration agreement.</i>
1289	201	Revenue and Disaster Management	82	102	<i>Short levy of stamp duty due to application of non prime rates on land containing prime khasras</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1290	202	Revenue and Disaster Management	82	103	<i>Misclassification of 'conveyance on sale' as release deeds</i>
1291	203	Revenue and Disaster Management	82	104	<i>Irregular remission of stamp duty</i>
1292	204	Revenue and Disaster Management	82	105	<i>Incorrect grant of exemption</i>
1293	205	Revenue and Disaster Management	82	106	<i>Short realisation of stamp duty due to application of incorrect rates</i>
1294	206	Revenue and Disaster Management	82	107	<i>Irregular exemption of stamp duty</i>
1295	207	Revenue and Disaster Management	82	108	Short levy of stamp duty on lease deeds
1296	208	Revenue and Disaster Management	84	24	Result of Audit
1297	209	Revenue and Disaster Management	84	25	<i>Short levy of stamp duty and registration fees due to underevaluation of residential.commercial properties as agriculture properties.,.</i>
1298	210	Revenue and Disaster Management	84	26	<i>Short levy of stamp duty and registration fees due to application of incorrect rates of immovable property.</i>
1299	211	Revenue and Disaster Management	84	27	<i>Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement.</i>
1300	212	Revenue and Disaster Management	84	28	<i>Short levy of stamp duty on lease deeds.</i>
1301	213	Revenue and Disaster Management	84	29	<i>Short levy of stamp duty due to under-ewvaluation of immovable property.</i>
1302	214	Revenue and Disaster Management	84	30	Irregular exemption of stamp duty.
1303	215	Revenue and Disaster Management	84	31	Misclassification of 'Conveyance on sale' as release deeds.
1304	216	Revenue and Disaster Management	84	32	Irregular remission of stamp duty.
1305	217	Revenue and Disaster Management	84	33	<i>Short levy of stamp duty due to application of nonprime rates on land containing prime khasra.</i>
1306	218	Revenue and Disaster Management	85	33	Result of audit:
1307	219	Revenue and Disaster Management	85	34	Non/short levy of stamp duty and registration fees:
1308	220	Revenue and Disaster Management	85	35	Loss of stamp duty and registration fees due to non registrationof lease agreement:
1309	221	Revenue and Disaster Management	85	36	Short levy of stamp duty due to misclassificaion of sale deeds ascollaboration agreements:

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1310	222	Revenue and Disaster Management	85	37	Short levy of stamp duty due to incorrect classification of residential/ commercial properties as agricultural land:
1311	223	Revenue and Disaster Management	85	38	Misclassification of Sale deeds as release deeds resulting in short levy of stamp duty:
1312	224	Revenue and Disaster Management	85	39	Irregular remission of stamp duty :
1313	225	Revenue and Disaster Management	85	40	Short levy of stamp duty due to application of normal rates on prime khasra land:
1314	226	Revenue and Disaster Management	85	41	Irregular exemption of stamp duty:
1315	227	Revenue and Disaster Management	85	42	Short levy of stamp duty due to under-valuation of immovable property:
1316	228	Revenue and Disaster Management	86	18	Result of audit
1317	229	Revenue and Disaster Management	86	19	Non mapping of Business Rules
1318	230	Revenue and Disaster Management	86	20	System design Deficiency
1319	231	Revenue and Disaster Management	86	21	Inadequate application controls/ E-registration module
1320	232	Revenue and Disaster Management	86	22	Non validation of stamp duty realized
1321	233	Revenue and Disaster Management	86	23	Delay in sanction of Mutation
1322	234	Revenue and Disaster Management	86	24	Non Completion of work related to modernization/Computerizations of land records under National Land Records Modernizations Programme
1323	235	Revenue and Disaster Management	86	25	Non existence of disaster recovery plans
1324	236	Revenue and Disaster Management	86	26	Lack of Audit module in the system
1325	237	Revenue and Disaster Management	86	27	other compliance issue
1326	238	Revenue and Disaster Management	87	15	Result of audit
1327	239	Revenue and Disaster Management	87	16	Short levy of stamp duty to misclassification of sale deeds as collaboration agreements
1328	240	Revenue and Disaster Management	87	17	Irregular exemption of Stamp Duty to autonomous bodies:
1329	241	Revenue and Disaster Management	87	18	Irregular exemption of Stamp Duty farmers:

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1330	242	Revenue and Disaster Management	87	19	Short levy of Stamp duty due to application of incorrect rates of immovable property.
1331	243	Revenue and Disaster Management	87	20	Short levy of stamp duty due to application of normal rates on prime khasra land.
1332	244	Revenue and Disaster Management	90	27	Results of Audit
1333	245	Revenue and Disaster Management	90	28	Irregular remission of stamp duty
1334	246	Revenue and Disaster Management	90	29	Short levy/collection of two per cent additional stamp duty levied by/for Municipal Corporations/Gram Panchayats and ZilaParishads
1335	247	Revenue and Disaster Management	90	30	Short levy of stamp duty to under valuation of immovable property
1336	248	Revenue and Disaster Management	90	31	Short levy of stamp duty due to application of incorrect rate of immovable property
1337	249	Revenue and Disaster Management	90	32	Short levy of stamp duty due to application of normal rates on prime khasra land
1338	250	Revenue and Disaster Management	90	33	Irregular exemption of Stamp Duty treating the non-bonafide decrees as bonafide
Rural Development					
1339	1	Rural Development	44	36	Integrated Rural Development Programme
1340	2	Rural Development	50	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
1341	3	Rural Development	50	79	Non-recovery of misutilised subsidy
1342	4	Rural Development	61	16	Other irregularities
1343	5	Rural Development	65	17	Misappropriation of wheat under SampornaGrameenRozgarYojana
1344	6	Rural Development	65	18	Advances from former Sarpanches not recovered/adjusted
1345	7	Rural Development	70	13	Financial performance
1346	8	Rural Development	70	14	Programme management
1347	9	Rural Development	70	15	Abnormal delay in completion of projects
1348	10	Rural Development	70	17	Execution of works
1349	11	Rural Development	70	18	Other topics of interest
1350	12	Rural Development	70	19	Maintenance of record
1351	13	Rural Development	73	53	Execution of forest works
1352	14	Rural Development (Transferred from Social Justice and Empowerment)	80	42	Delay in furnishing utilization certificates

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1353	15	Rural Development	81	48	Delay in furnishing utilization certificates:
1354	16	Rural Development	82	65	Delay in furnishing utilisation certificates (S.F.)
1355	17	Rural Development (Transferred from Social Justice and Empowerment)	82	67	Delay in furnishing utilisation certificates (S.F)
1356	18	Rural Developent	83	22	<i>Delay in submission of Utilisation Certificates</i>
1357	19	Rural Development	89	62	<i>Delay in submission of Utilisation Certificates</i>
Social Justice and Empowerment					
1358	1	Social Welfare	44	23	Payment of pension to ineligible persons
1359	2	Social Welfare	52	60	Embezzlement of Rs.3.99 lakh
1360	3	Social Welfare	60	26	Fraudulent payment of Old Age Pension
1361	4	Social justice & empowerment	73	69	Disbursement of old age summan allowances to ineligible persons
1362	5	Social justice & empowerment	79	59	Misappropriations, losses, defalcations, etc
1363	6	Social justice & empowerment	80	43	Misappropriations, losses, defalcations, etc.
1364	7	Social justice & empowerment	81	45	Misappropriations, losses, defalcations, etc:
1365	8	Social justice & empowerment	82	68	Misappropriation, losses, defalcation, etc.
1366	9	Social justice & empowerment	83	16	<i>Delay in submission of Utilisation Certificates</i>
1367	10	Social justice & empowerment	83	17	<i>Misappropriations, losses, thefts, etc</i>
1368	11	Social justice & empowerment	89	60	<i>Delay in submission of Utilisation Certificates</i>
1369	12	Social justice & empowerment	89	61	<i>Misappropriations, losses, thefts, etc</i>
1370	13	Social justice & empowerment	89	68	Non-preparation of documentation for IT system
1371	14	Social justice & empowerment	89	69	Delay in disbursement of pension benefits
1372	15	Social justice & empowerment	89	70	Delay in passing intended benefits due to late enrolment of beneficiaries
1373	16	Social justice & empowerment	89	71	Transfer of Pension to the dead beneficiaries' accounts/
1374	17	Social justice & empowerment	89	72	Payment to beneficiaries enrolled after their death
1375	18	Social justice & empowerment	89	73	Transfer of Social Security Pension to the dead beneficiaries treated as normal pension account
1376	19	Social justice & empowerment	89	74	Pension disbursed to multiple beneficiaries on same Aadhaar Number
1377	20	Social justice & empowerment	89	75	Undue benefit by providing benefits simultaneously under two schemes
1378	21	Social justice & empowerment	89	76	Transfer of beneficiaries Pension to other persons' bank accounts under social security schemes

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1379	22	Social justice & empowerment	89	77	Payment to ineligible beneficiaries
1380	23	Social justice & empowerment	89	78	Disbursement of social security pension to retired Government employees and Family pensioner
1381	24	Social justice & empowerment	89	79	Disbursement of social security pension to untraceable beneficiaries
1382	25	Social justice & empowerment	89	80	<i>Incorrect age in legacy data</i>
1383	26	Social justice & empowerment	89	81	Gaps in beneficiary ID sequence in master database
1384	27	Social justice & empowerment	89	82	Absence of IT Security Policy
1385	28	Social justice & empowerment	89	83	No business continuity planning and disaster recovery planning
1386	29	Social justice & empowerment	89	84	Missing audit trails in IT system
1387	30	Social justice & empowerment	89	85	Approval of beneficiaries in bulk in a single day
1388	31	Social justice & empowerment	89	86	Irregular payment of commission to banks and post office
1389	32	Social justice & empowerment	89	87	Non-updating of Savings data on State DBT Portal
1390	33	Social justice & empowerment	89	88	Non-conducting of Social Audit of Schemes under NSAP
Sports and Youth Affairs					
1391	1	Sports and Youth Affairs	77	59	Irregular payment and Non-recovery from the students
1392	2	Sports and Youth Affairs	82	69	Delay in furnishing utilisation certificates (S.F)
1393	3	Sports and Youth Affairs	83	4	<i>Parking of government funds</i>
1394	4	Sports and Youth Affairs	83	5	<i>Delay in submission of Utilisation Certificates</i>
1395	5	Sports and Youth Affairs	89	52	<i>Irregular payment of cash award to ineligible sportspersons Rs. 41.30 crore</i>
1396	6	Sports and Youth Affairs	89	53	Delay in submission of Utilisation Certificates
Technical Education					
1397	1	Technical Education	73	80	Special coaching for competition/placement for SC Students
1398	2	Technical Education	73	85	Financial Irregularities
1399	3	<i>Technical Education</i>	83	28	<i>Delay in submission of Utilisation Certificates</i>
1400	4	<i>Technical Education</i>	89	57	<i>Delay in submission of Utilisation Certificates</i>
Town & Country Planning					
1401	1	Town and Country Planning	44	41	Functioning of State Planning Cell
1402	2	Town and Country Planning	44	43	Avoidable payment of interest

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1403	3	Town and Country Planning	50	24	Construction of Building and Roads by HUDA
1404	4	Town & Country Planning	50	25	Construction of Building
1405	5	Town and Country Planning	50	29	Avoidable payment of interest
1406	6	Town and Country Planning	50	81	Non-recovery of auction money
1407	7	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1408	8	Town and Country Planning	54	34	Non-utilization of land
1409	9	Town and Country Planning	54	35	Loss due to non-recovery of rebate
1410	10	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land
1411	11	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1412	12	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1413	13	Town and Country Planning	60	30	Avoidable loss due to delay in handling over possession of plots
1414	14	Town and Country Planning	61	26	Non recovery of external development charges
1415	15	Town and Country Planning	62	70	Exemption of Sales Tax
1416	16	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1417	17	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1418	18	Town and Country Planning	65	10	Land under unauthorized Planning possession
1419	19	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1420	20	Town and Country Planning	68	33	Due to slackness on the part of EO's HUDA, Faridabad, Gurgaon and Panchkula in revision of rent after every three years and non-charging of rent for additional filling points of petrol pumps installed subsequently, HUDA was deprived of the revenue of Rs.1.49 Crore (2003-Civil)
1421	21	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1422	22	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work
1423	23	Town and Country Planning	71	76	Results of audit
1424	24	Town and Country Planning	71	77	Non recovery / realization of licence fee
1425	25	Town and Country Planning	71	78	Non recovery / realization of licence fee
1426	26	Town and Country Planning	73	25	Recovery of external development charges

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1427	27	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1428	28	Town and Country Planning	73	27	Non-maintenance of records
1429	29	Town and Country Planning	73	28	Payments made without updating the revenue records
1430	30	Town and Country Planning	73	30	Deduction of Income Tax at source
1431	31	Town and Country Planning	73	32	Audit Findings
1432	32	Town and Country Planning	73	33	Non-recovery of lease rent from petrol pumps
1433	33	Town and Country Planning	73	35	Grant of licenses to private colonizers
1434	34	Town and Country Planning	74	22	Planning not done in consonance with the Regional Plan of NCRPB
1435	35	Town and Country Planning	74	23	Extra payment of interest due to delay in referring the cases to Courts
1436	36	Town and Country Planning	74	24	Infructuous expenditure on development of auto market
1437	37	Town and Country Planning	74	25	Non development of acquired land
1438	38	Town and Country Planning	74	26	Abnormal rates allowed to a contractor
1439	39	Town and Country Planning	74	27	Execution of works not in the ambit of HUDA
1440	40	Town and Country Planning	74	28	Sewer and storm water drainage works
1441	41	Town and Country Planning	74	29	Water supply works in Gurgaon
1442	42	Town and Country Planning	74	30	Development of roads
1443	43	Town and Country Planning	74	31	Non-development of land for commercial complexes
1444	44	Town and Country Planning	74	33	Irregularities in allotment of plots under reserve categories
1445	45	Town and Country Planning	74	34	Issues related to private colonizers
1446	46	Town and Country Planning	74	35	Inadequate control over colonizers
1447	47	Town and Country Planning	74	36	Non-completion of low cost/affordable housing colonies
1448	48	Town and Country Planning	74	37	Non-renewal of licences
1449	49	Town and Country Planning	74	38	Non-approval of building plans
1450	50	Town and Country Planning	74	39	Time schedule for completion of projects as a whole
1451	51	Town and Country Planning	74	40	Non-submission of accounts statements
1452	52	Town and Country Planning	74	41	Non-recovery of EDC/DC
1453	53	Town and Country Planning	74	42	Non-recovery of lease money and other charges
1454	54	Town and Country Planning	75	71	Construction of Buildings and their utilization
1455	55	Town and Country Planning	75	72	Status of utilisation of land acquired by HUDA

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1456	56	Town and Country Planning(HUDA)	79	53	Non-recovery of unearned increase in value of land and annual ground rent
1457	57	Town and Country Planning	80	27	Failure to recover Government dues from a defaulter developer
1458	58	Town and Country Planning	80	28	Purchase of pipes in excess of requirement
1459	59	Town and Country Planning (HSVP)	81	31	Grant of licences without assessing financial adequacy:
1460	60	Town and Country Planning (HSVP)	81	32	Non-initiation of action against defaulters:
1461	61	Town and Country Planning (HSVP)	81	33	Non-auction of originally un-allotted properties in developed sectors:
1462	62	Town and Country Planning (HSVP)	81	34	Non-reconciliation leading to non-detection of fraud:
1463	63	Town and Country Planning (HSVP)	81	35	Lack of perspective plan for time bound development of acquired land:
1464	64	Town and Country Planning (HSVP)	81	36	Non-recovery of external development charges:
1465	65	Town and Country Planning (HSVP)	81	37	Management of recovery of land enhanced compensation:
1466	66	Town and Country Planning (HSVP)	81	38	Continuance of business in resumed properties:
1467	67	Town and Country Planning (HSVP)	81	39	Outstanding recovery of water and sewerage charges:
1468	68	Town and Country Planning (HSVP)	81	40	Outstanding rent against leased property:
1469	69	Town and Country Planning (HSVP)	81	41	Irregularities in execution of Sports Complex Project:
1470	70	Town and Country Planning (HSVP)	81	42	Allotment of works to an ineligible contractor through enhancement:
1471	71	Town and Country Planning	82	40	Growth of unauthorised colonies
1472	72	Town and Country Planning	82	41	Licences granted in excess of permissible area
1473	73	Town and Country Planning	82	42	Delay in initiation of action for cancellation of licence.
1474	74	Town and Country Planning	82	43	Lack of action against defaulting developer
1475	75	Town and Country Planning	82	44	Part occupation certificate issued without recovering EDC
1476	76	Town and Country Planning	82	45	Non-development of colonies of cancelled licences
1477	77	Town and Country Planning	82	46	Short-transfer of Economically Weaker Sections plots/ flats

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1478	78	Town and Country Planning	82	47	Non-recovery of External Development Charges/ Infrastructure Development Charges
1479	79	Town and Country Planning	82	48	Non-recovery of revised licence fee
1480	80	Town and Country Planning	82	49	Bank-guarantees not obtained from colonisers
1481	81	Town and Country Planning	82	50	Non-revalidation of bank guarantees
1482	82	Town and Country Planning	82	51	Non-recovery of demolition charges
1483	83	Town and Country Planning	82	52	Grant of CLU permissions in violation of rules and regulations
1484	84	Town and Country Planning	82	53	Violations of conditions of CLU permission
1485	85	Town and Country Planning	82	54	Non-recovery of External Development Charges
1486	86	Town and Country Planning	82	55	Grant of Occupation Certificate to incomplete building
1487	87	Town and Country Planning	82	56	Irregular utilisation of agriculture warehouse
1488	88	Town and Country Planning	82	57	Excess payment to contractor (HSVP)
1489	89	Town and Country Planning	82	58	Execution of works irregularly and without calling tenders (HSVP)
1490	90	Town and Country Planning	83	6	<i>Loss due to non-recovery of lease money</i>
1491	91	Town and Country Planning	83	7	Non-recovery of compensation from contractor
1492	92	Town and Country Planning	88	32	Non-recovery of differential amount of license fee at revised rates:
1493	93	Town and Country Planning	88	33	Non-revalidation of bank guarantees caused loss to the State Exchequer of Rs. 9.84 crore
1494	94	Town and Country Planning	91	28	Planning in urban areas
1495	95	Town and Country Planning	91	29	Non-recovery of water charges amounting Rs. 278.20 crore:
1496	96	Town and Country Planning	91	30	Conduct of Water Audit
1497	97	Town and Country Planning	91	31	Delay in completion of work
1498	98	Town and Country Planning	91	32	Absence of Management Information System (MIS) in ULBs and HSVP
Transport					
1499	1	Transport	48	20	Outstanding audit objections in internal audit
1500	2	Transport	58	34	Non deposit of token tax
1501	3	Transport	58	121	Taxes on Motor Vehicles
1502	4	Transport	58	123	Short realization of permit/countersignature fee
1503	5	Transport	60	129	Non/short charging of fitness fee (Passing fee)

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1504	6	Transport	60	130	Non-realization of fees
1505	7	Transport	62	43	Non-realization of token tax
1506	8	Transport	63	25	Non deposit of token tax
1507	9	Transport	65	50	Non recovery of token tax in respect of stage carriage buses
1508	10	Transport	65	51	Short charging of driving licence fee
1509	11	Transport	65	52	Short realization of Registration fees
1510	12	Transport	65	54	Private Service Vehicles
1511	13	Transport	67	79	Non realization of token tax from private service vehicles
1512	14	Transport	67	80	Short realization of bid money on stage carriage permits
1513	15	Transport	68	81	Same registration numbers were allotted to two vehicles
1514	16	Transport	68	129	Non-charging of permit transfer fee
1515	17	Transport	68	130	Non-realisation of bid money on stage carriage permits
1516	18	Transport	68	131	Non/short recovery of token tax from stage carriage bus owners
1517	19	Transport	68	132	Short realization of conductor's licence fee
1518	20	Transport	70	69	Stage carriage buys owners
1519	21	Transport	70	70	Short realization of permit transfer fee
1520	22	Transport	70	71	Non-realization of additional fee for retention of choice registration
1521	23	Transport	71	72	Stage carriage bus owners
1522	24	Transport	71	74	Non-realisation of additional fee for retention of choice registration mark
1523	25	Transport	72	109	City bus owners
1524	26	Transport	73	143	Non/short realization of bid money on stage carriage permits
1525	27	Transport	74	63	Avoidable loss due to procurement of buses violating CMVR
1526	28	Transport	74	119	Non collection of Adda fees
1527	29	Transport	75	110	Non/short levy of penalty on over loading of vehicles
1528	30	Transport	75	111	Non/short recovery of token tax from private/goods vehicles
1529	31	Transport	75	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of DCR/CTR register

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1530	32	Transport	80	29	Undue favour to Agency
1531	33	Transport	81	43	Under utilization of buses
1532	34	Transport	82	59	Excess expenditure due to award of work at higher rates
1533	35	Transport	84	34	Results of Audit
1534	36	Transport	84	35	Non/Short realization of Goods Tax
1535	37	Transport	84	36	Non/Short realization of Token Tax
1536	38	Transport	85	43	Results of Audit:
1537	39	Transport	85	44	Non/short recovery of Token Tax:
1538	40	Transport	86	28	Non/short realization of Motor Vehicle tax and penalty
1539	41	Transport	86	29	Non recovery of penalty imposed on transport vehicles
1540	42	Transport	88	9	<i>Missed kilometers</i>
1541	43	Transport	88	10	Operation of Volvo Buses by Gurugram Depot
1542	44	Transport	88	11	Delay in lifting of buses
1543	45	Transport	88	12	Utilization and premature condemnation of semi low floor starbuses
1544	46	Transport	88	13	Non-inclusion of safety standards introduced by Gol
1545	47	Transport	88	14	Delay in preventive maintenance of buses resulting into major break down and complete overhauling of engines
1546	48	Transport	88	15	Loss of revenue due to detention of buses in workshop beyond reasonable time
1547	49	Transport	88	16	Manpower Cost and productivity
1548	50	Transport	88	17	Excess deployment of drivers and conductors
1549	51	Transport	88	18	Lease of shops and booths
1550	52	Transport	88	19	Traffic receipts on Inter State Routes
1551	53	Transport	88	20	Short realization of motor vehicle tax
1552	54	Transport	88	21	Non-realization of penalty
1553	55	Transport	88	22	Motor Vehicle Tax pertaining to intervening period
1554	56	Transport	88	23	Recovery of MVT from vehicles purchased from other States/ commercial vehicles converted into personal vehicles
1555	57	Transport	88	24	Impact of ex-showroom prices shown by the dealers of same variant vehicles
1556	58	Transport	88	25	Recovery of MVT at the time of registration of vehicle
1557	59	Transport	88	26	Recovery of trade fee

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1558	60	Transport	88	28	Renewal of fitness certificate of transport vehicles
1559	61	Transport	88	29	Non-recovery of license fees/penalty from Pollution Check Centres:
1560	62	Transport	88	30	Joint inspection of Pollution Check Centres:
1561	63	Transport	88	31	Irregularities in the Pollution Check Centre:
Urban Local Bodies					
1562	1	Urban Development	62	66	Non-collection of fire tax
1563	2	Urban Local Bodies	73	66	Audit Findings
1564	3	Urban Local Bodies	75	17	Non-recovery of Labour Cess
1565	4	Urban Local Bodies	75	19	Non-recovery of old outstanding taxes, fees etc
1566	5	Urban Local Bodies	75	20	Non-allotment of EWS houses constructed under JNNURM
1567	6	Urban Local Bodies	75	23	Payment made without execution of works
1568	7	Urban Local Bodies	75	25	Internal Control
1569	8	Urban Local Bodies	83	10	Excess payment to professional services providers
1570	9	Urban Local Bodies	83	11	Delay in submission of Utilisation Certificates
1571	10	Urban Local Bodies	88	34	illegal construction of a multi-story building in notified land and consequent illegal sale of commercial office spaces valuing Rs. 182.46 crore
1572	11	Urban Local Bodies	89	12	Non-drawal of Municipal levy in respect of Municipal Committee Kundli
1573	12	Urban Local Bodies	89	13	Limitations in Audit by Director Local Audit Department
1574	13	Urban Local Bodies	89	14	Non-adherence to prescribed norms/procedures resulting in irregular payments to contractors on account of development works
1575	14	Urban Local Bodies	89	15	Delay in submission of Utilisation Certificates
1576	15	Urban Local Bodies	91	33	Shortcomings in implementation of State Water Policies
1577	16	Urban Local Bodies	91	34	Non-recovery of water charges amounting Rs. 278.20 crore
1578	17	Urban Local Bodies	91	35	Assessment of quantity of water supplied
1579	18	Urban Local Bodies	91	36	Provision of metered connection
1580	19	Urban Local Bodies	91	37	Conduct of Water Audit
1581	20	Urban Local Bodies	91	38	Assessment of quantity of water supplied
1582	21	Urban Local Bodies	91	39	Results of water samples analyzed at both laboratories
1583	22	Urban Local Bodies	91	40	Testing of source prior to commissioning of schemes

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1584	23	Urban Local Bodies	91	41	Non-fixation of targets in respect of water sampling
1585	24	Urban Local Bodies	91	42	Regular Cleaning of Over Head Tanks (OHTs) / Clear Water Tanks
1586	25	Urban Local Bodies	91	43	Public Grievances/Complaints
1587	26	Urban Local Bodies	91	44	Delay in completion of work
1588	27	Urban Local Bodies	91	45	Absence of Management Information System (MIS) in ULBs and HSVP
Welfare of SC and BC					
1589	1	Welfare of SC and BC (Transferred from Social Justice and Empowerment)	44	26	Liberation of scavengers
1590	2	Welfare of SC and BC	80	40	Suspected fraudulent payment of scholarships
1591	3	Welfare of SC and BC	82	1	<i>Annual work plan and database of eligible beneficiaries not prepared.</i>
1592	4	Welfare of SC and BC	82	2	<i>Decline in number of SC beneficiaries</i>
1593	5	Welfare of SC and BC	82	3	<i>Non-payment of scholarship to SC students</i>
1594	6	Welfare of SC and BC	82	4	<i>Timelines for scholarship disbursement not prescribed</i>
1595	7	Welfare of SC and BC	82	5	<i>Budget allocation and expenditure</i>
1596	8	Welfare of SC and BC	82	6	<i>Irregularities in financial administration</i>
1597	9	Welfare of SC and BC	82	7	<i>Non-reconciliation of bank balances with response files</i>
1598	10	Welfare of SC and BC	82	8	<i>Irregularities in disbursement of scholarship</i>
1599	11	Welfare of SC and BC	82	9	<i>Payment of scholarship to students not registered with Universities</i>
1600	12	Welfare of SC and BC	82	10	<i>Disbursement of scholarship to students not registered with DMER</i>
1601	13	Welfare of SC and BC	82	11	<i>Payment of scholarship in excess of prescribed limit</i>
1602	14	Welfare of SC and BC	82	12	<i>Double payment of scholarship</i>
1603	15	Welfare of SC and BC	82	13	<i>Lack of scrutiny regarding income, caste, education qualification, etc</i>
1604	16	Welfare of SC and BC	82	14	<i>Suspected fraudulent payment to students studying outside the State</i>
1605	17	Welfare of SC and BC	82	15	<i>Scholarship paid for same stage of education</i>
1606	18	Welfare of SC and BC	82	16	<i>Doubtful payment of scholarship</i>
1607	19	Welfare of SC and BC	82	17	<i>Payment made to students who were not residents of Haryana</i>
1608	20	Welfare of SC and BC	82	18	<i>Excess payment of Scholarship</i>

Sr. No.	Count of Para	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1609	21	Welfare of SC and BC	82	19	<i>Payment to overage students</i>
1610	22	Welfare of SC and BC	82	20	<i>Monitoring and evaluation</i>
1611	23	Welfare of SC and BC	82	21	<i>Evaluation of the scheme</i>
1612	24	Welfare of SC and BC	82	22	<i>Recommendations</i>
Women and Child Development					
1613	1	Women and Child Development (Transferred from Social Justice and Empowerment)	50	8	Panjiri Plants
1614	2	Women and Child Development (89	67	Misappropriations, losses, defalcations, etc:

APPENDIX- II

During the year 2025-26, the ATR in respect of 233 paras of their respective reports relating to following departments were consider of out of which recommendations of following 39 paras have been dropped by the Committee: -

Sr. No.	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
1.	Co-operation	58	71	Storage gain on account of moisture in wheat stocks below norms
2.	Co-operation	75	41	Excess release of subsidy and irregular utilisation of unspent amount
3.	Education	56	4	Nutritional support to Primary Education
4.	Education	58	60	Training
5.	Elementary Education	77	17	MDM not provided to the students of Government Aided Schools
6.	School Education (HSSPP)	81	26	Non-recovery of funds from defaulters
7.	School Education (HSSPP)	82	27	Misappropriations, losses, defalcations, etc. (S.F.)
8.	School education	83	14	Delay in submission of Utilisation Certificates
9.	School education	83	15	Misappropriations, losses, thefts, etc
10.	School education	89	65	Misappropriations, losses, thefts, etc
11.	Excise and Taxation	23	57	Failure to initiate action to recover the licence fee
12.	Excise and Taxation	23	59	Loss of duty on excess wastage in bottling operation
13.	Excise and Taxation	29	53	Interest not charged
14.	Excise and Taxation	36	58	Results of Audit (Sales Tax)
15.	Excise and Taxation	40	55	Delay in re-assessment of remand cases
16.	Excise and Taxation	40	66	Incorrect deduction on account of sales to registered dealers
17.	Excise and Taxation	40	69	Interest not charged
18.	Excise and Taxation	42	109	Frauds and evasion of taxes
19.	Excise and Taxation	42	127	Results of Audit
20.	Excise and Taxation	42	138	Results of Audit
21.	Prohibition, Excise and Taxation	44	106	Results of Audit
22.	Prohibition, Excise and Taxation	44	107	Interest not charged

Sr. No.	Name of department	Report No.	Para-graph No.	Brief Subject of Paragraph
23.	Prohibition, Excise and Taxation	46	42	Results of Audit
24.	Commercial Taxes	46	47	Results of Audit
25.	Commercial Taxes	46	52	Results of Audit
26.	Excise and Taxation	48	37	Results of Audit
27.	Food, Civil supplies & Consumer Affairs	63	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
28.	Food, Civil supplies & Consumer Affairs	65	14	State/District Consumer Protection Councils not functional
29.	Public Works Department (Building & Roads)	79	46	Maintenance of Roads
30.	Public Works Department (Building & Roads)	82	39	Unfruitful expenditure on widening and strengthening of link road.
31.	Public Works Department (Building & Roads)	89	42	Allotment of works to ineligible agency and non-recovery of Rs, 2.15 crore due to less assessment of value of contract for levying Liquidated Damages and penalty for left over work
32.	Transport	58	125	Non-recovery of token tax in respect of Stage carriage buses
33.	Transport	68	80	Lack of control over monitoring of duplicate engine/chassis number
34.	Transport	88	4	Planning:
35.	Transport	88	5	Diversion of funds:
36.	Transport	88	6	Fleet strength and age profile:
37.	Transport	88	7	Recovery of cost of operations
38.	Transport	88	8	Fuel efficiency and targets
39.	Transport	88	27	Non-registration of vehicles within prescribed time and Non- fixation of High Security Registration Plates (HSRP):

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