



# **EPITOME**

**OF  
CAG's REPORTS  
ON THE**

**GOVERNMENT OF HARYANA**

**FOR THE YEAR ENDED 31 MARCH 2002**

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## *Preface*

This brochure presents, at a glance, the contents of the Audit Reports (Civil, Revenue Receipts and Commercial) of the Comptroller and Auditor General of India relating to the Government of Haryana for the year ended 31 March 2002. These Reports contain major findings of audit of the financial transactions of Government of Haryana, Government Companies and Statutory Corporations.

In accordance with Article 151 of the Constitution, the Comptroller and Auditor General of India forwards the Audit Reports on the accounts as well as on the points noticed during the audit of financial transactions of the State Government to the Governor, who causes them to be laid on the table of *Vidhan Sabha*.

The Reports of the Comptroller and Auditor General of India on the transactions of the State Government presented to the *Vidhan Sabha* stand referred to the Public Accounts Committee (PAC) in respect of Civil and Revenue Receipts and Committee on Public Undertakings (COPU) in respect of Audit Report Commercial. The Government departments are to submit *suo moto* Action Taken Notes on all the Audit Paragraphs and Reviews to the Committee, duly vetted by Audit. The Committees select some of the paragraphs/reviews for detailed examination after which a report containing their observations and recommendations is presented to *Vidhan Sabha*.

The draft of the paragraphs/reviews included in the Audit Reports are always forwarded to the Secretary of the concerned department for his comments so that the views of the Government are incorporated in the Audit Reports. The Finance Department has prescribed that draft paragraphs should be disposed of as expeditiously as possible and the comments of the concerned department intimated to Audit within a period not exceeding six weeks. In a large number of cases, however, the departments did not abide by the provision about furnishing the comments on the draft paragraphs within the stipulated time.

This brochure contains only summarised version of the more important issues included in the Audit Reports. While it has been our endeavour to keep the contents of this document as close to the original Reports as possible, the original Reports ought to be referred to for authentic facts and figures. The names and telephone numbers of the officers who could be contacted for any clarification in respect of Audit Reports are on the inner page of the backside cover of this publication.

## Audit Report-Civil

This Report contains observations on Finance Accounts and Appropriation Accounts of Government of Haryana for 2001-2002. Audit of Finance and Appropriation Accounts is conducted by a test-check of statements of expenditure and other records relating to 25 grants and one appropriation maintained by different administering authorities. It also contains 31 paragraphs on matters arising from test audit of transactions and accounts of Government of Haryana. Audit findings on the implementation of three schemes/programmes and working of departments are also contained in this Report.

### HIGHLIGHTS

- *Fiscal performance of the State was unsatisfactory due to continued increase in revenue deficit and fiscal deficit. Ways and Means Advances of Rs 178.01 crore and overdraft of Rs 406.65 crore availed by the Government remained unpaid on 31 March 2002.*
- *Indebtedness of the Government increased by 111 per cent during 1997-2002. Interest payments increased by 98 per cent during 1997-2002 and constituted 33 per cent of revenue expenditure during 2001-2002.*
- *Arrears in revenue increased from Rs 257 crore to Rs 516 crore during 1997-2002 indicating poor tax compliance.*
- *Excess expenditure of Rs 3,982.48 crore over budget provisions during 1998-2002 was not regularised in terms of Article 205 of the Constitution of India.*
- *Ineffective budgetary and expenditure control led to surrender of Rs 876.81 crore on the last day of the financial year against a saving of Rs 864.68 crore.*
- *Funds under National Scheme for Liberation and Rehabilitation of Scavengers were not utilised fully Interest earned on unspent balances were irregularly utilised. Only a few scavengers were trained and rehabilitated.*
- *Due to weak budgetary control mechanism savings were not surrendered by Building and Roads Branch of Public Works Department.*
- *Government sustained a loss of Rs 80 crore due to non-levy of toll fee.*
- *Premature laying of renewal coats on roads and allowing of price variation during extended period of work despite default of contractor led to extra/avoidable expenditure of Rs 4.04 crore.*
- *Rs 2.62 crore spent on partly constructed roads became unfruitful.*
- *Inflated figures of expenditure were reported to Government of India (GOI) under Rural Housing Schemes to avoid cut in subsequent release of grant. GOI imposed cut of Rs 2.62 crore due to excess carry over of balances and late submission of proposals.*
- *Rs 4.70 crore were released to 2,509 ineligible families.*
- *The coverage of below poverty line (BPL) families under Swarnajayanti Gram Swaraj Yojna was very low. Only a few self help groups took up economic activities.*
- *Rs 1.30 crore meant for incentive/award money under the promotion of small savings were misutilised.*

- *Over bridge constructed on National Highway-I by spending Rs 2.28 crore remained unutilized due to non-construction of remaining part of the over bridge by Railways.*
- *Rs 1.12 crore were excess paid to contractors for digging water storage tanks due to incorrect application of rates.*
- *Haryana State Agricultural Marketing Board made uneconomical purchase of packed bitumen leading an extra expenditure of Rs 1.44 crore.*
- *External Development Charges of Rs 40.55 crore were not recovered by Haryana Urban Development Authority.*
- *Haryana Urban Development Authority paid extra interest of Rs 2.23 crore due to delay in making payment to land owners.*
- *Food and Supplies department incurred extra expenditure of Rs 1.28 crore on delayed supply of Gunny bales.*
- *Failure to cover operation of buses in 1.37 lakh route kilometres in Punjab area, Haryana Roadways paid excess passenger tax of Rs 1.36 crore.*

(i) Summary of Finance Accounts

(Rupees in crore)

CONSOLIDATED FUND(CF)				
Receipts	Amount		Disbursements	Amount
Revenue	7,600	Revenue deficit: 1056	Revenue	8656
Miscellaneous Capital receipts	-		Capital	1,467
Recovery of loans and advances	85		Loans and Advances disbursement	301
<b>Sub-total</b>	<b>7,685</b>	<b>Gross fiscal deficit: 2,739</b>	<b>Sub Total</b>	<b>10,424</b>
Public debt	6,405		Public debt repayments	4,007
<b>Total</b>	<b>14,090</b>	<b>A: Deficit in CF:341</b>	<b>Total</b>	<b>14,431</b>
PUBLIC ACCOUNT				
Small savings, PF etc.	997		Small savings, PF etc	592
Deposit and Advances	1,710		Deposit and Advances	1,412
Reserve Funds	126		Reserve Funds	74
Suspense and Miscellaneous.	284		Suspense and Miscellaneous	350
Remittances	1,796		Remittances	1,815
<b>Total</b>	<b>4,913</b>	<b>B: Deficit in CF financed by Public Account: 670</b>	<b>Total</b>	<b>4,243</b>
<b>Increase in cash balance (B-A):329</b>				

(ii) Summary of Appropriation Accounts

Nature of expenditure		Original grants/ appropriations	Supplementary grants/ appropriations	Total	Actual expenditure	Saving(-) / Excess(+)
<b>(Rupees in crore)</b>						
<b>Voted</b>	I. Revenue	7,237.74	296.64	7,534.38	7,188.85	(-) 345.53
	11. Capital	2,222.13	578.42	2,800.55	2,482.57	(-) 317.98
	III. Loans and Advances	226.45	85.24	311.69	301.68	(-) 10.01
	<b>Total Voted</b>	<b>9,686.32</b>	<b>960.30</b>	<b>10,646.62</b>	<b>9,973.10</b>	<b>(-) 673.52</b>
<b>Charged</b>	IV. Revenue	1,817.13	0.01	1,817.14	1,640.94	(-) 176.20
	V Capital	3.60		3.60	2.95	(-) 0.65
	VI Public Debt	2,795.90		2,795.90	4,006.80	(+)1,210.90
<b>Total Charged</b>	<b>4,616.63</b>	<b>0.01</b>	<b>4,616.64</b>	<b>5,650.69</b>	<b>(+)1,034.05</b>	
<b>Grand Total</b>	<b>14,302.95</b>	<b>960.31</b>	<b>15,263.26</b>	<b>15,623.79</b>	<b>(+)360.53</b>	

## Time Series data on State Government Finances

(Rupees in crore)

	1997-98	1998-99	1999-2000	2000-2001	2001-2002
<b>● Part A. Receipts</b>					
<b>1. Revenue Receipts</b>	<b>5,898</b>	<b>5,479</b>	<b>5,767</b>	<b>6,574</b>	<b>7,600</b>
(i) Tax Revenue	2,369(40)	3,120(57)	3,518 (61)	4,311 (66)	4,971 (65)
Taxes on Sales, Trade, etc.	1,553(65)	1,599(51)	1,968 (56)	2,573 (60)	2,945 (59)
State Excise	50(2)	775(25)	765 (22)	841 (20)	875 (18)
Taxes on Vehicles	67(3)	71(2)	85 (2)	86 (2)	104 (2)
Stamps duty and Registration fees	302(13)	295(10)	310 (9)	419 (10)	488 (10)
Land Revenue	4	4	4	12	19
Taxes on goods and passengers	331(14)	316(10)	324 (9)	367 (8)	499 (10)
Taxes and duties on Electricity	40 (2)	45 (1)	46 (1)	1 (-)	29 (1)
Other Taxes	22 (1)	15 (1)	16 (1)	12 (-)	12
(ii) Non-Tax Revenue	2,631(45)	1,518(28)	1,259 (22)	1,439 (22)	1,666 (22)
(iii) State's share in Union taxes and duties	539(9)	480(9)	525 (9)	346 (5)	450(6)
(iv) Grants in aid from GOI	359(6)	361(6)	465 (8)	478 (7)	513 (7)
<b>2. Misc. Capital Receipts</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
<b>3. Total Revenue and Non debt capital receipt (1+2)</b>	<b>5,898</b>	<b>5,479</b>	<b>5,767</b>	<b>6,574</b>	<b>7,600</b>
<b>4. Recoveries of Loans and Advances</b>	<b>522</b>	<b>554</b>	<b>233</b>	<b>69</b>	<b>85</b>
<b>5. Public Debt Receipts</b>	<b>1,274</b>	<b>1,556</b>	<b>2,038</b>	<b>1,882</b>	<b>3,359</b>
Internal Debt (excluding Ways & Means Advances and Overdrafts)	472 (37)	532 (34)	923 (45)	1,563 (83)	2,459(73)
Net transactions under Ways and Means Advances and Overdraft	--	18 (1)	91 (5)	--	561 (17)
Loans and Advances from Government of India <sup>1</sup>	802 (63)	1,006 (65)	1,024 (50)	319 (17)	339 (10)
<b>6. Total Receipts in the Consolidated Fund (3+4+5)</b>	<b>7,694</b>	<b>7,589</b>	<b>8,038</b>	<b>8,525</b>	<b>11,044</b>
<b>7. Contingency Fund Receipts</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>8. Public Accounts receipts</b>	<b>3,735</b>	<b>3,540</b>	<b>3,789</b>	<b>4,478</b>	<b>4,914</b>
<b>9. Total receipts of the State (6+7+8)</b>	<b>11,429</b>	<b>11,129</b>	<b>11,827</b>	<b>13,003</b>	<b>15,958</b>
<b>● Part B. Expenditure</b>					
<b>10. Revenue Expenditure</b>	<b>6,617</b>	<b>7,019</b>	<b>6,952</b>	<b>7,181</b>	<b>8,656</b>
Plan	645 (10)	769 (11)	901 (13)	992 (14)	1,197 (14)
Non-plan	5,972 (90)	6,250 (89)	6,051 (87)	6,189 (86)	7,459 (86)
General Services (including Interests payments)	3,261 (49)	2,778 (39)	2,903 (42)	3,117 (43)	3,486 (40)
Economic Services	1,779 (27)	2,155 (31)	1,791 (26)	1,543 (22)	2,415 (28)
Social Services	1,577 (24)	2,085 (30)	2,257 (32)	2,506 (35)	2,725 (32)
Grants-in-aid and contributions	-	1	1	15	30
<b>11. Capital Expenditure</b>	<b>492</b>	<b>1,026</b>	<b>894</b>	<b>1,445</b>	<b>1,467</b>
Plan	481 (98)	866 (84)	886 (99)	914 (63)	902 (61)
Non-plan	11 (2)	160 (16)	8 (1)	531 (37)	565 (39)
General Services	23 (5)	28 (3)	27(3)	30 (2)	51 (3)
Economic Services	339 (69)	849 (83)	702 (79)	1,272 (88)	1,225 (84)
Social Services	130 (26)	149 (14)	165 (18)	143 (10)	191 (13)
<b>12. Disbursement of Loans and Advances</b>	<b>438</b>	<b>228</b>	<b>286</b>	<b>282</b>	<b>301</b>
<b>13. Total (10+11+12)</b>	<b>7,547</b>	<b>8,273</b>	<b>8,132</b>	<b>8,908</b>	<b>10,424</b>
<b>14. Repayments of Public Debt</b>	<b>476</b>	<b>437</b>	<b>543</b>	<b>757</b>	<b>961</b>
Internal Debt (excluding Ways and Means Advances and Overdrafts)	241 (51)	191 (44)	377 (69)	479 (63)	737(77)
Net transactions under Ways and Means Advances and Overdraft	6 (1)	--	--	86 (11)	-
Loans and Advances from Government of India	229 (48)	246 (56)	166 (31)	192 (26)	224 (23)
<b>15. Appropriation to Contingency Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>16. Total disbursement out of Consolidated Fund (13+14+15)</b>	<b>8,023</b>	<b>8,710</b>	<b>8,675</b>	<b>9,665</b>	<b>11,385</b>
<b>17. Contingency Fund disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>18. Public Accounts disbursements</b>	<b>3,434</b>	<b>2,465</b>	<b>3,095</b>	<b>3,480</b>	<b>4,243</b>
<b>19. Total disbursement by the State (16+17+18)</b>	<b>11,457</b>	<b>11,175</b>	<b>11,770</b>	<b>13,145</b>	<b>15,628</b>
<b>Part C. Deficits</b>					
<b>20. Revenue Deficit (1-10)</b>	<b>719</b>	<b>1,540</b>	<b>1,185</b>	<b>607</b>	<b>1,056</b>
<b>21. Fiscal Deficit (3+4-13)</b>	<b>1,128</b>	<b>2,240</b>	<b>2,132</b>	<b>2,265</b>	<b>2,739</b>
<b>22. Primary Deficit (21-23)</b>	<b>308</b>	<b>1,243</b>	<b>775</b>	<b>773</b>	<b>1,115</b>
<b>Part D. Other data</b>					
<b>23. Interest Payments (included in revenue expenditure.)</b>	<b>820</b>	<b>997</b>	<b>1,357</b>	<b>1,492</b>	<b>1,624</b>
<b>24. Arrears of Revenue(Percentage of Tax &amp; non-tax Revenue Receipts)</b>	<b>257 (5)</b>	<b>307 (7)</b>	<b>312 (7)</b>	<b>396 (7)</b>	<b>516(8)</b>
<b>25. Financial Assistance to local bodies etc.</b>	<b>314</b>	<b>381</b>	<b>411</b>	<b>512</b>	<b>668</b>
<b>26. Ways and Means Advances (WMA)/Overdraft availed (days)</b>	<b>29</b>	<b>154</b>	<b>245</b>	<b>281</b>	<b>299</b>
<b>27. Interest on WMA/Overdraft</b>	<b>0.36</b>	<b>0.94</b>	<b>3.66</b>	<b>4.38</b>	<b>7.15</b>
<b>28. Gross State Domestic Product (GSDP)<sup>2</sup></b>	<b>37,789</b>	<b>42,941</b>	<b>47,184</b>	<b>52,242</b>	<b>57,727</b>
<b>29. Outstanding Debt (year end)</b>	<b>8,063</b>	<b>10,199</b>	<b>12,249</b>	<b>13,928</b>	<b>17,004</b>
<b>30. Outstanding guarantees including interest (year end)</b>	<b>3,151</b>	<b>3,977</b>	<b>4,316</b>	<b>8,209</b>	<b>8606</b>
<b>31. Maximum amount guaranteed (year end)</b>	<b>6,453</b>	<b>6,906</b>	<b>7,219</b>	<b>12,025</b>	<b>12,222</b>
<b>32. Number of incomplete projects</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>6</b>	<b>3</b>
<b>33. Capital blocked in incomplete projects</b>	<b>8.82</b>	<b>8.82</b>	<b>8.82</b>	<b>8.82</b>	<b>2.50</b>

Note: Figures in brackets represent percentages (rounded) to total of each sub heading.

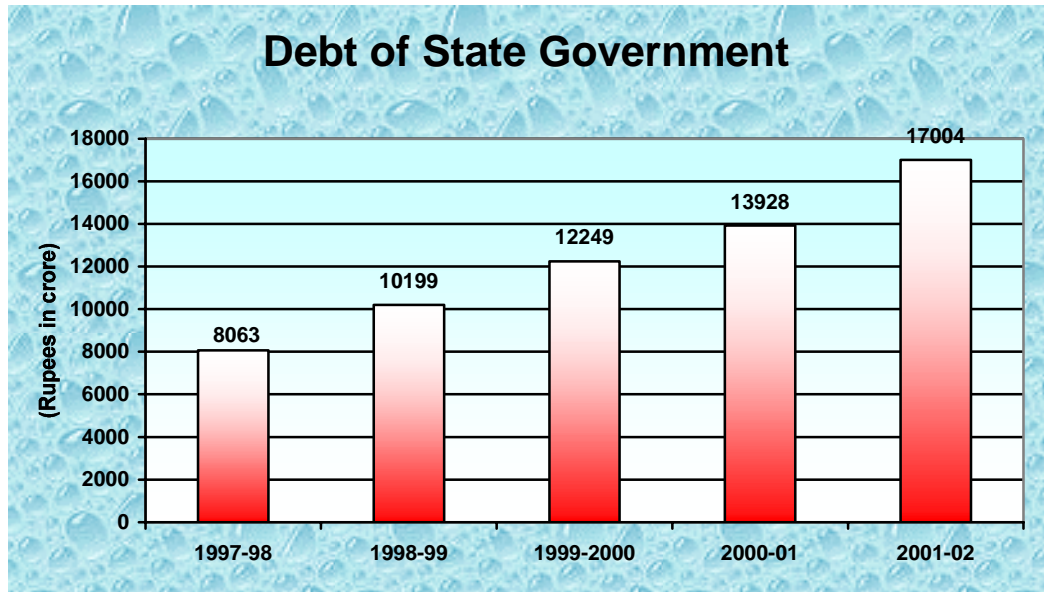
<sup>1</sup> Includes Ways and Means Advances from GOI.

<sup>2</sup> Source of GSDP : GSDP for 2001-2002 has been worked out by taking growth rate of 10.5 per cent on the basis of last four years average from 1997-98 to 2000-01.

## I. Review of the State's Finances

Finance Accounts of the State Government present the details of all transactions pertaining to both receipts and expenditure under appropriate classifications. Apart from the summary of all the transactions in the Government Accounts, the Finance Accounts contain the (a) Summary of Debt position, (b) Loans and Advances of the State Government, (c) Guarantees given by the State Government and (d) Summary of Balances.

<b>Revenue Receipts</b>	<p>Revenue Receipts increased from Rs 6,574 crore in 2000-2001 to Rs 7,600 crore in 2001-2002. Share of tax revenue (Rs 4,971 crore) and non-tax revenue (Rs.1,666 crore) in total revenue receipts was 65 and 22 <i>per cent</i> respectively during 2001-2002. Union taxes and duties and grants-in-aid from Central Government contributed Rs 963 crore (13 <i>per cent</i>) during the year.</p> <p>While the Tax revenue increased from Rs.4,311 crore in 2000-2001 to Rs.4,971 crore in 2001-2002 registering an increase of 15 <i>per cent</i>, non-tax revenue, however, increased by Rs.227 crore (16 <i>per cent</i>) during the same period.</p>
<b>Expenditure of the State Government</b>	<p>The total revenue and capital expenditure increased from Rs 8,626 crore in 1999-2000 to Rs 10,123 crore in 2001-2002.</p> <p>Revenue expenditure accounted for 86 <i>per cent</i> of total expenditure (Rs.10,123 crore) during 2001-2002. Capital expenditure which was only 14 <i>per cent</i> of total expenditure also included Rs 564 crore on procurement and supply of foodgrains and subsidy of Rs 74 crore which did not result in asset creation.</p>
<b>Interest Payments</b>	<p>Interest payments increased from Rs 820 crore in 1997-98 to Rs 1,624 crore in 2001-2002 and consumed 33 <i>per cent</i> of tax revenue and constituted 19 <i>per cent</i> of revenue expenditure of the State Government.</p>
<b>Investments and returns</b>	<p>Government received dividend of only 0.01 <i>per cent</i> (Rs 0.40 crore) during 2001-2002 on the total investment of Rs 2,905.97 crore in Statutory corporations, Government companies, Co-operative banks and societies, etc. In case of twelve loss making Government companies in which Government had invested Rs 1,034.95 crore up to 2001-2002, the accumulated losses from 1996-2001 amounted to Rs 931.29 crore.</p>
<b>Total indebtedness</b>	<p>The total indebtedness of the State Government increased from Rs 8,063 crore in 1997-98 to Rs 17,004 crore in 2001-2002 representing an increase of 111 <i>per cent</i>.</p>

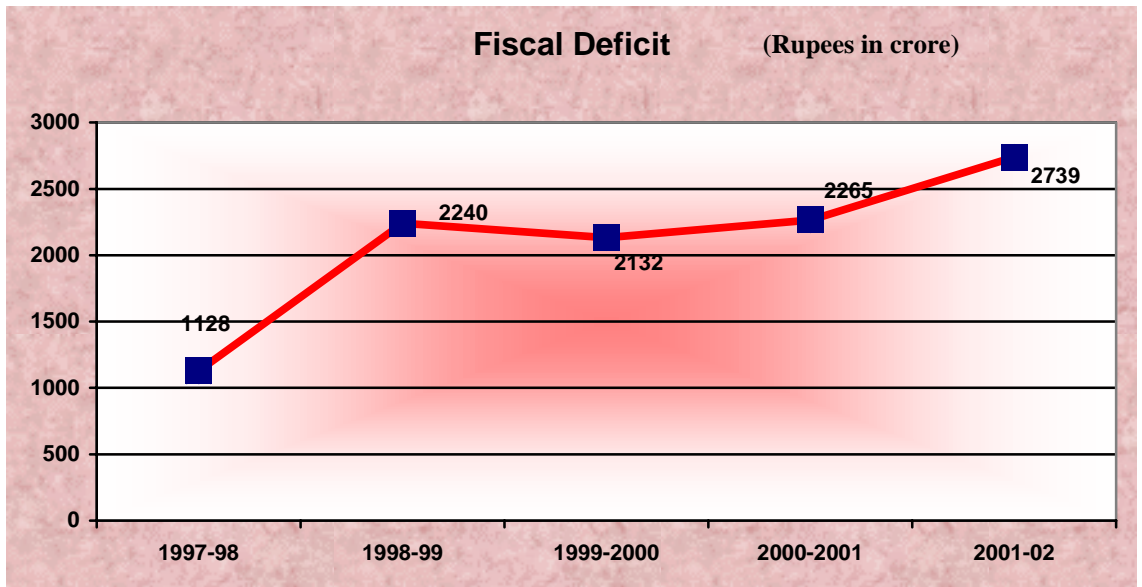


#### Arrears of revenue

Rs.516 crore of revenue on account of taxes and duties on electricity, taxes on goods and passengers, State excise and taxes on sales, trade, etc., were in arrears upto 2001-02. From 1997-98 it rose by 101 *per cent* from Rs 257 crore to Rs 516 crore in 2001-02.

#### Fiscal Deficit

Fiscal deficit had been continuously increasing since 1997-98. It rose from Rs 1,128 crore in 1997-98 to Rs 2,739 crore in 2001-02 with an increase of 143 *per cent*.



#### Revenue Deficit

Revenue deficit increased by Rs 449 crore i.e. from Rs 607 crore in 2000-2001 to Rs 1,056 crore in 2001-2002 constituting an increase of 95 *per cent* due to release of increased assistance (Rs 764 crore) for rural electrification.

<b>Return from Irrigation projects</b>	Total revenue received from the seven major irrigation projects during 2001-02 was Rs.60.07 crore as against the cumulative expenditure of Rs.307.91 crore. Net loss of Rs.48.05 crore in these projects constituted 16 <i>per cent</i> of the cumulative outlay as of March 2002.
<b>Ways and Means Advances</b>	Ways and Means advances increased from Rs.165.75 crore in 1997-98 to Rs.2,642.96 crore in 2001-2002 (1495 <i>per cent</i> ). Similarly, overdrafts availed by State Government increased from Rs.49.14 crore in 1997-98 to Rs.964.01 crore in 2001-2002. Ways and Means advances Rs 178.01 crore and overdrafts of Rs 406.65 crore remained unpaid as on 31 March 2002.
<b>Indicators of financial performance of the State Government</b>	<p>Increase in negative BCR and Revenue deficit during the year should be seen in the context of increase in assistance to the Haryana Vidyut Parsaran Nigam Limited which was curtailed in 2000-2001. Restructuring of Haryana State Electricity Board into four companies by the State Government resulted in additional burden. Weighted average cost of debt as indicated by the ratio of interest payments to total outstanding debt is 10.5 <i>per cent</i> during the year which is close to the rate of growth of GSDP. During the year, the interest payments increased by Rs 132 crore (9 <i>per cent</i>) over the previous year and consumed 33 <i>per cent</i> of tax revenue.</p> <p>During the period 1997-2002, the debt of the State had increased (on an average) faster than the rate of growth of GSDP. Increase in Fiscal deficit by Rs 474 crore (21 <i>per cent</i>) was mainly due to procurement of food grains under non-plan capital expenditure mainly financed by borrowings from the commercial banks not leading to any asset creation. Negligible returns on investment and higher borrowing showed weakness of State Government's finances. Defective budgeting and inadequate control over expenditure led to excess expenditure over budget estimates, substantial savings, etc.</p>

## II Appropriation Accounts for the year 2001-2002

Appropriation Accounts present the total amount of funds (original and supplementary) authorised by the Legislature in the budget grants under each voted grant and charged appropriation vis-à-vis the actual expenditure incurred against each and any expenditure in excess of the grants requires regularisation by the Legislature.

<b>Savings/Excesses</b>	Against the final savings of Rs.864.68 crore (51 cases), Rs.876.81 crore were surrendered on the last day of the year, indicating that the expenditure budgetary control process was ineffective. Excess expenditure of Rs.3,982.48 crore over the amounts sanctioned during 1998-2002 remained to be
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regularised as of July 2002.

**.Expenditure without provision**

In 8 cases expenditure of Rs.49.29 crore was incurred without any provision and no re-appropriation orders were issued.

### III Review of programmes/departments

#### 1. Liberation and Rehabilitation of Scavengers

**Objectives**

National Scheme for Liberation and Rehabilitation of Scavengers (NSLRS) and their dependents was launched by Government of India (1980-81) with the objective to liberate scavengers from removing night soil and filth and to provide for and engage them in alternative and dignified occupations.

**Major audit findings**

**Slackness towards implementation of the programme**

Against the unspent grant of Rs 11.49 crore, only Rs 6.21 crore (54 *per cent*) were spent during 1997-2002. Interest of Rs 4.03 crore earned on unspent balances was irregularly utilised on pay and allowances of staff and other office expenses. While as during 1997-2000 only 5 *per cent* of the untrained scavengers were imparted training the percentage of targeted beneficiaries rehabilitated was only 41.

#### 2. Integrated Audit including Manpower Management of Buildings and Roads Branch of Public Works Department

**Objectives**

Public Works Department (PWD), Buildings and Roads (B&R) Branch is engaged in the construction and maintenance of roads in the State, National Highways on behalf of the Government of India, besides construction/maintenance of Government buildings and of other organisations as Deposit works.

**Major audit findings**

**Failure to avail of World Bank assistance**

Due to delay in finalizing the Project Report and non-adherence to its terms and conditions, the State Government could not avail World Bank loan of Rs 690.22 crore and Central assistance of Rs 295.80 crore, besides incurring avoidable expenditure of Rs 10.52 crore on a consultant for preparation of Project Report.

**Loss of revenue due to non-levy of toll fee**

Due to non-levy of Toll fee on newly constructed bridge on Jhajra, a river on Ambala-Kalka road, Government sustained loss of revenue of Rs 2.27 crore. Similarly, Government lost revenue of Rs 1.53 crore due to non-levy of Toll fee on Rewari-Ateli-Narnaul and UP Border-Sonipat-Gohana roads.

**Premature laying of**

Premature laying of renewal coats on three roads resulted in

<b>renewal coats on roads</b>	additional expenditure of Rs 3.10 crore.
<b>Undue financial aid to a contractor</b>	Undue financial aid of Rs 4 crore was extended to an agency for construction of over bridge at Faridabad on Built-Operate-Transfer basis resulting in loss of interest of Rs 90 lakh and an outstanding of Rs 2.80 crore against the contractor.
<b>Extra payment on account of price variation</b>	Extra payment of Rs 94.49 lakh was made to a contractor on account of price variation during extended period of the work despite defaults on the part of contractor.
<b>Unfruitful expenditure on incomplete roads</b>	Construction of village roads were sanctioned without assurance of funds. In 29 cases, Rs 2.62 crore spent on partly constructed roads became unfruitful.

### 3. Rural Housing Schemes

<b>Objectives</b>	The aim of Rural Housing Schemes was to help construction/upgradation of dwelling units by members of scheduled castes/ scheduled tribes, freed bonded labourers and rural poor below poverty line by providing them grants-in-aid.
	<b>Major audit findings</b>
<b>Deduction imposed by GOI</b>	Deduction of Rs 2.62 crore was made under IAY by GOI while releasing subsequent instalments due to excess carry over of balances and late submission of proposals.
<b>Liberalization of eligibility criteria</b>	Rs 2.91 crore were released to 1,573 ineligible families by liberalising the eligibility criteria.
<b>Non-providing of smokeless chullahs and sanitary latrines</b>	28 and 22 <i>per cent</i> of houses constructed were not provided with smokeless <i>chullahs</i> and sanitary latrines respectively.
<b>Engagement of unskilled labourers for construction of houses</b>	Contrary to the provisions of the scheme unskilled labour was engaged for construction of houses and Rs 46 lakh were paid in 3 of the 5 test checked districts.
<b>Allotment of houses to ineligible families</b>	In test checked districts, 936 houses were allotted to ineligible persons, involving an expenditure of Rs 1.79 crore.
<b>Non-refund of unspent balances</b>	In the test checked districts, unspent balances of Rs 1.07 crore were retained by the implementing agencies and not refunded to DRDAs.

### 4. Development of Mandis by the Haryana State Agricultural Marketing Board

<b>Objectives</b>	Haryana State Agricultural Marketing Board was set up in August 1969 for providing market facilities and civil
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amenities to the farmers in *Mandis*.

### **Major audit findings**

<b>Extra expenditure due to failure in depositing funds in time</b>	Failure to deposit Rs 36 lakh in time for acquisition of land at Charkhi Dadri for development of a <i>Mandi</i> delayed announcement of award and loss of Rs 1.19 crore.
<b>Delayed release of funds for purchase/acquisition of land</b>	Extra payment of Rs 1.25 crore was made due to delayed release of funds by the Board for purchase/acquisition of land for Sirsa and Uklana <i>Mandis</i> .
<b>Development of mandis without survey for demand</b>	Rs 6.68 crore spent on development of 7 Sub-Market yards/ <i>Mandis</i> during 1981-97 remained unfruitful as these were developed without any survey for demand and proper selection of sites.
<b>Loss of interest due to non-providing of basic amenities</b>	Due to absence of basic amenities like water supply, sewerage and drainage in the New Grain Market Nigdhu (Karnal), the Market Committee could not recover interest of Rs 1.06 crore from allottees.
<b>Non-recovery of instalments from allottees</b>	In case of six market committees, Rs 16.01 crore were outstanding on account of instalments of plots/booths from 325 allottees for the period ranging between 3 and 19 years. Board neither resumed the plots nor forfeited the deposits.

## **5. Swaranjayanti Gram Swarozgar Yojna**

<b>Objectives</b>	The main objectives of the Swaranjayanti Gram Swarozgar Yojna, introduced in April 1999, were to cover all aspects of self employment and organisation of the poor into self help groups.
<b>Low coverage of swarozgaris</b>	The target of covering 30 <i>per cent</i> BPL families in 5 years was unlikely to be achieved as only 9 <i>per cent</i> families were covered in 3 years (1999-2002).
<b>Non-taking up of activities by SHGs</b>	Only 583 self help groups (SHGs) out of 4,040 group formed took up economic activities during 1999-2002.
<b>Diversion/irregular utilisation of funds</b>	Rs 2.12 crore were utilised/released for the activities not covered under the scheme and to ineligible groups in test checked districts.
<b>Vital activities under the scheme not taken up</b>	The Vital activities such as cluster approach for facilitating <i>Swarozgaris</i> with infrastructure, raw material, distribution, technology transfer, etc. and marketing support for goods produced were not taken up.

## **IV Results of transaction audit**

### **HOME DEPARTMENT**

<b>Infructuous expenditure on idle</b>	Superintendent of Police Telecommunication, Haryana, incurred expenditure of Rs 1.15 crore on the pay and
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<b>constable drivers</b>	allowances of the constable drivers during April 2000 to March 2002 without any productive work as the new vehicles were not purchased against the condemned vehicles.
	<b>SMALL SAVINGS DEPARTMENT</b>
<b>Misutilisation of incentive/award money</b>	Director, Small Savings, misutilised the incentive/award money of Rs 1.30 crore on items not covered under the scheme of promotion of small savings.
	<b>PUBLIC WORKS DEPARTMENT</b>
	<b>BUILDINGS AND ROADS BRANCH</b>
<b>Idle investment due to improper planning</b>	In World Bank Project Division, Ambala cantt., road over bridge constructed by spending Rs 2.28 crore on National Highway-I was lying unutilised due to non-construction of remaining part of over-bridge by Railways.
	<b>PUBLIC HEALTH BRANCH</b>
<b>Excess payments for digging water storage tanks</b>	In Public Health Branch of PWD, incorrect application of rates for digging of water storage tanks for canal based water supply schemes, resulted in excess payment of Rs 1.12 crore to contractors.
	<b>AGRICULTURE DEPARTMENT</b>
<b>Avoidable extra expenditure</b>	Haryana State Agricultural Marketing Board incurred an avoidable expenditure of Rs 1.44 crore in purchase of packed bitumen instead of bulk bitumen.
	<b>TOWN AND COUNTRY PLANNING DEPARTMENT</b>
<b>Non-recovery of service charges</b>	Director, Town and Country Planning failed to recover the service charges of Rs 6.93 crore from HUDA.
<b>Non-recovery of Development charges</b>	Thirteen Estate Officers of HUDA failed to monitor the recovery of external development charges on land released to owners after acquisition resulting in a loss of Rs 40.55 crore.
<b>Avoidable payment of interest</b>	Due to delay in making payments to land owners, extra interest of Rs 2.23 crore was paid by HUDA at Gurgaon and Hisar.
	<b>FOOD AND SUPPLIES DEPARTMENT</b>
<b>Avoidable expenditure</b>	Rs 1.28 crore was paid in excess for not arranging supplies of balance allocated quantity of gunny bales at pre-revised rates.
	<b>TRANSPORT DEPARTMENT</b>
<b>Excess payment of passenger tax</b>	Due to not operating buses on 1.37 lakh route kilometres in Punjab, Haryana Roadways made excess payment of passenger tax of Rs 1.36 crore to Punjab Government.

## ***Audit Report-Revenue Receipts***

This report contains 32 paragraphs including 3 Reviews, relating to non/short levy of taxes, duties, interest, penalties etc. involving Rs.234.05 crore. Some of the major findings are mentioned below:

### **Highlights**

**The salient features of the Report are as under:**

- Revenue Receipts (Tax/Non-tax) grew by Rs.887.32 crore during the year 2001-02.
- State's share of net proceeds of divisible union taxes increased by Rs.104.44 crore.
- Arrears of Rs.515.74 crore remained unrecovered during 2001-02.
- Under-assessment of taxes, duties/loss of revenue in 1,54, 406 cases amounted to Rs.385.82 crore.
- Due to incorrect computation, grant of exemption/deferment of tax without fulfilling the conditions and irregular deductions allowed by assessing authorities resulted in under-assessment of tax of Rs.170.56 crore.
- Stamp duty of Rs.1.85 crore was short levied.
- Re-auction of vends, non-recovery of licence fee and interest, short/excess lifting of quota of country liquor etc. resulted in short recovery of excise duty of Rs.12.21 crore.
- Non-deposit of electricity duty, misclassification of duty and excessive auxiliary consumption of power resulted in revenue loss of Rs.31.56 crore including interest of Rs.13.46 crore.
- Electricity duty of Rs.50.65 crore remained in arrears at the close of March 2001.
- Token tax of Rs.0.71 crore was not deposited.
- Permits fee/countersignature fee of Rs.3.30 crore was short charged.
- Passengers and goods tax of Rs.1.06 crore was neither deposited nor demanded by the department.
- Two sugar mills did not deposit purchase tax and interest of Rs.0.98 crore.
- Non-charging of sales tax on sale of timber resulted in revenue loss of Rs.0.18 crore.
- Share capital of Rs 7.38 crore was not redeemed and dividend of Rs 2.42 crore remained unrecovered.

### **Sources of Receipts**

Receipt of the State Government for the year 2001-02 was Rs.7,600.55 crore. Revenue raised by the Government both tax (Rs.4,971.19 crore) and Non-tax (Rs.1,666.07 crore) amounted to Rs.6,637.26 crore against Rs.5,749.94 crore during the previous year. Tax revenue collection increased by Rs.660.64 crore during 2001-02 as compared to previous year

(Rs.4,310.55 crore). The increase was mainly due to increase in procurement price of wheat and its heavy arrival in market, hike in prices of High Speed Diesel and petrol and effective check on tax evasion by introduction of Form ST-38 for regulating movement of goods in and out of the State, imposition of Haryana Local Area Development Tax, effective checking of unauthorised vehicles by measures adopted for highway patrol road safety, recovery of electricity duty and power charges, revision of rates of immovable property, and more registration of documents in the State.

Receipts under taxes on sales, trade etc. (Rs.2,944.81 crore), state excise (Rs.875.39 crore), taxes on goods and passengers (Rs.498.56 crore) and stamp duty and registration fees (Rs.488.29 crore) accounted for a major portion of tax revenue. The State Government received Rs.450.25 crore as State's share of divisible union taxes and Rs.513.04 crore as grants-in-aid from the Government of India. Under non-tax revenue, main receipts were from Miscellaneous General Services (Rs.388.29 crore), Road Transport (Rs.410.74 crore) and Interest Receipts of Rs.332.87 crore.

**Arrears in Revenue/ Assessments** Arrears of revenue at the end of 2001-02 under some principal heads of revenue amounted to Rs. 515.74 crore, out of which Rs.168.70 crore were outstanding for more than 5 years.

**Results of Audit** Test-check of records of taxes on sales, trade etc., stamp duty and registration fee, State excise duty, taxes on motor vehicles, passengers and goods tax, entertainment and show tax, agriculture (purchase tax, crop husbandry and horticulture), electricity duty, land revenue, public works (irrigation, public health and buildings and roads), home (police), mines and geology, forest, rehabilitation, co-operation, state lotteries, medical, food and supplies, animal husbandry and industries departments conducted during 2001-2002 revealed under-assessment of taxes and duties/loss of revenue etc. amounting to Rs.385.82 crore in 1,54,406 cases. The concerned departments accepted under assessments etc. of Rs.60.51 crore of which Rs.59.17 crore pertains to the year 2001-2002 and the rest to earlier years. An amount of Rs.5.46 crore in 195 cases had already been recovered.

**Taxes on sales, trade etc.** In 2 cases, exemption/deferment of Rs.26.38 crore was granted for expansion without fulfilling the conditions laid down in the rules.

Due to incorrect computation of fixed capital investment, sales tax incentives of Rs.23.34 crore in 73 cases were granted in excess by the Industries Department.

8 units availed exemption of Rs.3.91 crore without obtaining eligibility/exemption certificates and 9 units availed deferment of Rs.2.41 crore in excess of the quantum prescribed in the eligibility certificates.

In 48 cases, application of incorrect and concessional rate of tax resulted in under-assessment of tax of Rs.2.24 crore.

68 dealers were allowed irregular deductions and the notional sales tax liability was calculated on taxable turnover instead of gross turnover, which resulted in under-assessment of tax of Rs.9.34 crore.

In 27 cases, notional sales tax liability of Rs.2.18 crore was under-assessed due to non-levy of purchase tax and calculation mistakes.

Non-levy of purchase tax on cotton, paddy and spirit, purchased from within the State resulted in under-assessment of tax of Rs.1.18 crore in 25 cases including interest of Rs.9.66 lakh.

Misuse of declaration Forms (STD-4) resulted in evasion of tax of Rs.47.24 lakh beside penalty of Rs.70.86 lakh.

**Stamp duty and registration fee** Under-valuation of immovable property with intent to defraud the Government resulted in evasion of stamp duty of Rs.15.48 lakh beside penalty of Rs.2.20 lakh.

Stamp duty of Rs.10.02 lakh was short levied on 18 compromise decrees registered by the department.

Inadmissible exemption allowed in 111 releases of ancestral properties resulted in evasion of stamp duty of Rs.144.17 lakh.

**State Excise Duty** An amount of Rs.22.86 crore had been pending collection as on 31 March 2001, of which Rs.10.64 crore were outstanding for more than 5 years.

Revenue of Rs.1.86 crore (licence fee: Rs.0.67 crore and interest: Rs.1.19 crore) was short recovered from licencees by 12 Deputy Excise and Taxation Commissioners.

Loss of revenue of Rs.8.73 crore due to re-auction of vends remained unrecovered.

Short lifting of 5.54 lakh proof litres of quota of country liquor and non-levy of excise duty on excess lifting of additional quota of 16171 proof litres IMFL resulted in revenue loss of Rs.1.19 crore on account of excise duty.

**Electricity Duty** Electricity Duty amounting to Rs.188.29 crore though collected during 1996-97 to 2000-2001 by Haryana State Electricity Board/Uttar Haryana Bijli Vitran Nigam

Ltd./Dakshin Haryana Bijli Vitran Nigam Ltd. was not deposited in Government account on due dates in each year till its adjustment in loan/subsidy in each year resulting in loss of revenue of Rs.10.78 crore by way of interest to the Government.

As on 31 March 2001, electricity duty of Rs.50.65 crore remained in arrears.

Electricity duty of Rs.9.21 crore was mis-classified as sale of power instead of electricity duty, which resulted in loss of interest of Rs.2.68 crore.

Shortfall in statutory inspection of power installations resulted in revenue loss of Rs.1.31 crore on account of inspection fees.

Excessive auxiliary consumption of power reduced the availability of power for sale depriving the Government of the electricity duty of Rs.7.52 crore.

**Taxes on Motor Vehicles** Token tax of Rs.70.88 lakh was neither demanded by the department nor deposited by the Transport Co-operative Societies.

Passing fee of Rs.79.42 lakh for grant or renewal of fitness certificate in respect of 1,53,603 Light Motor Vehicles (non-transport) was not charged.

Permit fee/countersignature fee of Rs.3.30 crore was short charged in 24303 cases.

**Passengers and Goods Tax** Passengers tax of Rs.1.06 crore due from 166 Transport Co-operative Societies was neither deposited by the societies nor demanded by the department.

**Agriculture** Purchase tax of Rs.85.20 lakh and interest of Rs.12.42 lakh was not recovered from two sugar mills.

**Forest Department** Sales tax amounting to Rs.17.71 lakh was not levied/recovered on the sale of timber valued at Rs.2.21 crore sold to Haryana Forest Development Corporation.

**Co-operation Department** Dividend of Rs.2.42 crore on share capital was not deposited into Government account by 10 Co-operative Societies/banks.

Government share capital amounting to Rs.7.38 crore was not redeemed by 3 Co-operative societies.

## ***Audit Report-Commercial***

This Report contains a general view of Government companies, Statutory corporations and reviews on:

- (i) Working of Haryana Seeds Development Corporation Limited,
- (ii) Purchase, Performance and Repair of Transformers in respect of Haryana Vidyut Prasaran Nigam Limited, Uttar Haryana Bijli Vitran Nigam Limited and Dakshin Haryana Bijli Vitran Nigam Limited.

This report also contains 14 paragraphs based on a test check of Government companies and Statutory corporations.

### **HIGHLIGHTS**

- *The accounts of 19 working Government companies and one Statutory corporation were in arrears for period ranging from one to six years as on 30 September 2002.*
- *Of the 10 loss incurring working Government companies, four companies had accumulated losses aggregating Rs 93.84 crore, which exceeded their aggregate paid-up capital of Rs 16 crore.*
- *As against one of the main objectives of the Haryana Seeds Development Corporation Limited to provide certified seeds at reasonable rates, the selling price of seeds was higher due to excess loading of the cost by processing charges, interest on carrying cost of unsold seeds and dealer's commission. The excess charging from the farmers in respect of wheat seed alone worked out to Rs 3.60 crore during 1999-2001.*
- *As on 31 March 2002, against the connected load of 9676 MVA, the sub-power transformation and distribution transformation capacity was 6648 MVA and 8454 MVA respectively. This had resulted in overloading of sub-power transformation and distribution system causing in turn excessive system losses and failure of distribution transformers. Against the norm of 15.5 per cent fixed by Central Electricity Authority, system losses ranged between 32.56 and 40.04 per cent during 1997-2002.*
- *Against the norm of 10 per cent fixed by the erstwhile Haryana State Electricity Board, the damage rate of distribution transformers ranged between 16.1 and 30.8 per cent during the five years up to 2001-02. This resulted in extra financial burden of Rs 69.30 crore on repair of 69608 transformers in excess of the norm.*

## **Working PSUs**

### **Government companies and Statutory corporations**

As on 31 March 2002, the total investment in 24 working Public Sector Undertakings (22 Government companies and two Statutory corporations) was Rs 8471.33 crore (equity: Rs 2033.45 crore, long term loans: Rs 6256.56 crore and share application money: Rs 181.32 crore) as against 24 working PSUs (22 Government companies and two Statutory corporations) with the total investment of Rs 7888.03 crore (equity: Rs 1060.06 crore, long term loans: Rs 5729.91 crore and share application money: Rs 1098.06 crore) as on 31 March 2001.

### **Non Working PSUs**

As on 31 March 2002, the total investment in four non-working PSUs (all Government companies) was Rs 15.54 crore (equity: Rs 8.21 crore, long term loans: Rs 7.26 crore and share application money: Rs 0.07 crore) as against total investment in four non-working Government companies of Rs 21.11 crore (equity: Rs 13.79 crore, long term loans: Rs 7.25 crore and share application money: Rs 0.07 crore) as on 31 March 2001.

The State Government guaranteed loans of Rs 3982.88 crore obtained by nine working Government companies (Rs 3351.03 crore) and two working Statutory corporations (Rs 631.85 crore) during 2001-02. At the end of 2001-02, guarantees amounting to Rs 6938.94 crore against 13 working Government companies (Rs 6192.59 crore) and two working Statutory corporations (Rs 746.35 crore) were outstanding.

Out of 22 working Government companies and two working Statutory corporations, only three working Government companies and one working Statutory corporation had finalised their accounts for the year 2001-02 within the stipulated period. The accounts of other 19 working Government companies and one working Statutory corporation were in arrears for period ranging from one to six years. Out of four non-working Government companies, only one non-working Government company finalised its accounts within the stipulated period. The accounts of other three non-working Government companies were in arrears for period ranging from one to four years.

Ten profit earning working Government companies which finalised their accounts for previous years by September 2002, earned profit aggregating Rs 4.45 crore. These companies did not declare dividend.

Of the 10 loss incurring working companies, four companies had accumulated losses aggregating Rs 93.84 crore which exceeded their aggregate paid-up capital of Rs 16 crore.

## Reviews

### Reviews on Government companies

#### **Haryana Seeds Development Corporation Limited**

##### **Introduction**

The Haryana Seeds Development Corporation Limited (Company) was incorporated in September 1974 with a view to provide quality seeds at reasonable prices to the farmers in Haryana.

##### **Major audit findings**

##### **Loss due to imprudent decision to sell wheat seed outside the State**

The Company suffered loss of Rs 0.79 crore due to imprudent decision to sell wheat seed outside the State at lower rates.

##### **Payment of idle wages to marketing staff**

The Company paid Rs 2.47 crore as salary and allowances to marketing staff for idle period during the five years up to 2000-01.

#### **Haryana Vidyut Prasaran Nigam Limited, Uttar Haryana Bijli Vitran Nigam Limited and Dakshin Haryana Bijli Vitran Nigam Limited (erstwhile Haryana State Electricity Board)**

#### **Purchase, Performance and Repair of Transformers**

##### **Introduction**

One of the main objectives of the power sector reforms programme approved (November 1997) by the erstwhile Haryana State Electricity Board was to create strong transmission and distribution system at various levels of transmission so as to reduce damage rate of transformers and system losses.

##### **Major audit findings**

##### **Non-invoking of risk purchase clause**

The erstwhile Board/Uttar Haryana Bijli Vitran Nigam Limited (UHBVNL) incurred extra expenditure of Rs 1.87 crore as risk purchase clause was not invoked in three cases.

**Non-recovery of liquidated damages**

The erstwhile Board/UHBVNL did not recover liquidated damages of Rs 1.79 crore for delayed receipt of distribution transformers.

**Extra expenditure due to failure of transformers in excess of the norm**

Against the norm of 10 *per cent* fixed by the erstwhile Board, the damage rate of distribution transformers ranged between 16.1 and 30.8 *per cent* during the five years up to 2001-02. This resulted in extra financial burden of Rs 69.30 crore on repair of 69,608 transformers in excess of the norm.

### **Paragraphs**

#### **Uttar Haryana Bijli Vitran Nigam Limited**

**Abnormal time taken in inviting and finalising bids.**

Due to abnormal time taken in inviting and finalising bids, the Company purchased disc insulators without investigating causes for abnormally excessive rates as compared to estimated cost resulting in extra expenditure of Rs 41.43 lakh.

**Injudicious rejection of the offer**

Injudicious rejection of the offer of a firm for purchase of ACSR Weasel conductor and shortly thereafter purchasing the conductor at higher rates from the same firm resulted in extra expenditure of Rs 20.22 lakh.

#### ***Haryana State Industrial Development Corporation Limited***

**Disbursement of loan without verifying the title of collateral security**

The Company disbursed loan of Rs 2.33 crore to a unit without verifying the title of the collateral security offered, which resulted in doubtful recovery of loan and interest thereon.

#### ***Haryana Financial Corporation***

**Disbursement of working capital/bridge loan to an ineligible unit**

Disbursement of working capital/bridge loan to an ineligible unit and acceptance of insufficient collateral security rendered the recovery of Rs 3.98 crore doubtful.

**Officers in the office of the Accountant General (Audit), Haryana who may be contacted for detailed information on Audit Report**

<b>Report</b>	<b>Name and designation of officers</b>	<b>Telephone Nos.</b>
1. Civil, Revenue & Commercial	Shri Ashwini Attri, IA&AS Accountant General	615377
2. Civil (Works)	Shri V.K.Sareen, IA&AS Sr. Dy. Accountant General (Works)	610616
3. Revenue Receipts	(i) Shri Daulat Ram, IA&AS Sr. Dy. Accountant General (Revenue)	602033
	(ii) Shri Mohd. Ashraf, IA&AS Dy. Accountant General (Revenue)	615378
4. Commercial	Ms. Ritika Bhatia, IA&AS Dy. Accountant General (Commercial)	612737
5. Civil-OAD (IC-II)	Shri J.P.Verma, IA&AS Dy. Accountant General	615443
6. Civil-OAD (IC-I)	Shri J.D.Sahai, IA&AS Dy. Accountant General	660851

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# HARYANA

