

NEWS ITEMS ON CAG/ AUDIT REPORTS (17.03.2023)

1. Comptroller & Auditor General lens on e-bike companies claim to FAME (economictimes.indiatimes.com) Mar 16, 2023

The Comptroller & Auditor General (CAG) is auditing the accounts submitted by electric two-wheeler makers to establish if they had claimed subsidies under the government's ₹10,000-crore clean-mobility promotion scheme without meeting the condition on local sourcing of components.

It is examining the claims of all the manufacturers that had claimed incentives under Phase II of the Faster Adoption and Manufacturing of Electric Vehicles (FAME II) scheme, senior government officials and top industry executives told ET.

"The intent of the audit is to ascertain if the claims made were genuine," said a senior government official who did not want to be named. "The automotive supply chain is complex. The CAG is auditing accounts submitted to establish whether the companies who had applied for the incentives under FAME II were violating specified localisation norms."

To be eligible for the FAME-II subsidy, manufacturers must locally source a certain portion of the components used in their vehicles; for two-wheelers, it is 50% by value. The government has not paid the subsidy to electric two-wheeler makers since the start of this fiscal year, following complaints that around a dozen companies had claimed the incentives without meeting the localisation condition.

The audit is based on the formula for domestic value addition defined by the Ministry of Heavy Industries (MHI), said the officials and executives.

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The national auditor did not respond to an email seeking comment till the time of going to the press Thursday.

The Directorate of Revenue Intelligence and government-mandated vehicle testing agencies are also separately investigating the allegations that the companies, including Hero Electric, Okinawa, Autotech and Greaves Electric Mobility, had wrongfully claimed the subsidy. These companies have allegedly used imported components, mostly from China, despite their assertions to the contrary when claiming the incentives.

Four other electric two-wheeler makers - Ather, Ola Electric, TVS Motor and Vida - are separately under the scanner for alleged mispricing of their electric vehicles to become eligible for subsidy under the scheme.

The companies have denied any wrongdoing.

"The issue at hand is how to determine the localisation levels," a senior industry executive said, speaking on the condition of anonymity. "A tier-I vendor may be producing components locally, be 100% indigenised. But the sub-components supplied by the tier-II vendor may be manufactured using raw materials imported by a tier-III supplier," this executive said.

The government, he said, is of the opinion that the entire value chain be evaluated to determine the localisation of content.

The government has suspended disbursal of Rs 1,300-1,400 crore to two-wheeler makers under the FAME-II scheme this fiscal year.

The subsidy is accounted for in the retail price of the vehicles and the government usually reimburses the amount to the manufacturers within 45-90 days on the submission of proof of sale. With the reimbursement getting stuck, some companies have complained of a cash crunch.

The government had earmarked Rs 10,000 crore under the second phase of the FAME India initiative to incentivise the purchase of 7,000 buses, 55,000 passenger cars, half a million three-wheelers and 1 million two-wheelers with electric powertrains.

Given the alleged irregularities against electric two-wheeler manufacturers, the MHI is examining options of tweaking the allocation of the funds to focus more on replacing diesel buses in public transport.
<https://economictimes.indiatimes.com/industry/renewables/comptroller-auditor-general-lens-on-e-bike-companies-claim-to-fame/articleshow/98711319.cms?from=mdr>

2. Dubious ranks (telegraphindia.com) 17 Mar 2023

Last year, the media highlighted instances where little-known private institutions had higher NAAC scores than the Indian Institute of Science, Bangalore, one of the country's top-ranked universities

The University Grants Commission established the National Assessment and Accreditation Council in 1994 to evaluate the performance of higher educational institutions. In less than three decades, it is embroiled in a quagmire of allegations. Last week, the office of the Comptroller and Auditor General flagged glaring “discrepancies” in the NAAC’s assessment process. This follows the March 5 resignation of the NAAC chairman, Bhushan Patwardhan, days after he alleged in a letter to the UGC that universities were obtaining “questionable grades” by employing unfair means.

Patwardhan, who was appointed in February 2022, suggested that vested interests were manipulating norms governing the accreditation processes. “Based on my experience, various complaints from the stakeholders, and review committee reports, I had expressed my apprehensions earlier about the possibility of vested interests, malpractices, and nexus among the persons concerned, offering thereby a green corridor by presumably manipulating... processes leading to the awarding of questionable grades to some HEIs. Mainly due to this, I had also suggested the need for an independent inquiry by appropriate high-level national agencies,” he wrote.

These malpractices include institutes using expired NAAC grades, plagiarising self-study reports and claims that grades could be purchased. Last year, the media highlighted instances where little-known private institutions had higher NAAC scores than the Indian Institute of Science, Bangalore, one of the country’s top-ranked universities. The inquiry committee commissioned by Patwardhan found that the NAAC’s accreditation process was mired in irregularities. Assessors were being allocated “arbitrarily”, the panel claimed. The report said nearly 70% of the experts from the pool of around 4,000 assessors had not received any opportunity to make site visits, while some had visited multiple times. Among the other lapses were unauthorised individuals having full access to the NAAC’s internal system.

The director of the NAAC, S.C. Sharma, has asserted that its entire process of assessment and accreditation is “transparent” and “cannot be compromised.” A senior professor at Jamia Millia Islamia, a Central university with an A++ NAAC grading, said they were thoroughly trained and ready when the NAAC team visited in 2021. “Though we were on tenterhooks, the university infrastructure was in perfect condition,” he added.

A professor of English in a Bengal government college, Niranjana Goswami, said, “I am principally involved in the NAAC documentation process for my department. The committees entrusted with each criteria notify us from time to

time. We produce and scan data and send them. Some of the data are kept in a digital repository. Some kind of accreditation process is essential for keeping quality intact. NAAC accreditation keeps us on our toes and creates a sense of competition and urgency. The link of corruption with any kind of grading is inalienable perhaps with the South Asian psyche. What's more important than corruption is that accreditation should not be done with the hidden agenda of eliminating colleges from access to resources and making higher education unavailable to the poor by shutting down colleges based on performance.”

Another concern arises when institutes award honorary doctoral degrees to semi-lettered politicians. Desperate, flush-with-funds institutions could well extend such appeasement yardsticks to academic assessors too. Where does that leave the NAAC's 'vision', 'mission' and 'value framework'? Will cleansers of corruption like Patwardhan be replaced instead of addressing the rot that has set into the system? In such a compromised climate, who can blame us for regarding the grades of genuinely stellar institutions with suspicion? <https://www.telegraphindia.com/opinion/dubious-ranks-naac-in-a-quagmire-of-allegations/cid/1923057>

3. Landmark judgement on independence of EC ([dailypioneer.com](https://www.dailypioneer.com)) 17 Mar 2023

A Constitution Bench of the Supreme Court headed by Justice KM Joseph in Anoop Barnwal vs UOI has directed the Government that till a law is framed by the Parliament for the appointment of CEC and Election Commissioners, their appointment will be done by the President on the advice of a committee consisting of PM, Leader of Opposition in Lok Sabha and the CJI. The court was quite peeved that despite a clear stipulation in Article 324(2) that the modality of appointing CEC should be framed by the Parliament, no such Standard Operating Procedure (SoP) was in place.

The Election Commission Act of 1991 which delineates the service conditions of CEC/ECs provides nothing in terms of the selection process. As a matter of fact, even the Cabinet is not engaged in the selection process as per Article 77 of the Constitution (Transaction of Business Rules), but just the Law Minister and PM. In view of the Bench, the Supreme Court was filling up a big vacuum in law. As the free and fair election is a basic structure, in 378 highly readable pages the judges have provided a flavor of the debate in the Constituent Assembly and reports of various committees, pertaining to what constitutes independence of the EC in a democracy like ours.

It notes how Prof SL Saxena, a member of the Constituent Assembly, had clearly foreseen how such a power in the hands of the PM can be abused and suggested that the nominees of the PM must be approved by a two-thirds majority in both Houses of the Parliament. Both KM Munshi and KT Saha supported KT Saha. SP Mukherji, another member, suggested that minorities should be adequately represented. However, these suggestions were not incorporated, except to leave it to the Parliament to draft an appropriate law.

In 1990 the Dinesh Goswami Committee suggested that the CJI and LoP should select the CEC. The NCRWC (2002) suggested a broad-based committee comprising the PM, LoP of both Lok Sabha and Rajya Sabha, and Speakers of Lok Sabha and Rajya Sabha. The ARC (2009) suggested a collegium system like the CVC where the PM, CJI and LoP are members. The Law Commission in 2015 also suggested a collegiums system for the Director CBI to select the CEC and ECs. The Supreme Court has opted for the collegium model of CVC to select CEC/ECs. The judges expatiated on their definition of independence for CEC, which goes beyond administrative competence and honesty. The independence in question is 'what is right and wrong'. It notes that a 'person who is in a state of obligation fails the nation' can have no place in the conduct of elections. Uncompromising fearless application of rule of law must not be overshadowed by a person/ a yes-man who will decide the fate of democracy. It was Ahron Barak, the famous President of the Supreme Court of Israel, who wrote: Democracy is a complex normative concept. The sovereignty of the people is exercised through free elections.'

The Court brings up the selection process of Election Commissioners which is a consultative process. In the USA, the Federal Commissioners are appointed by the President with the advice and consent of the Senate. In Canada, the CEO is appointed by the House of Commons and he reports directly to the Parliament.

The Court then ventures into the vexatious area if it is usurping the legislative role of the Parliament and treading upon the concept of separation of powers, which is a basic structure of the Constitution. The judges observe that ordinarily, the court cannot usurp legislative power or function. However, where it notices legislative inertia in terms of fundamental rights and constitutional goals 'where there is a veritable vacuum,' the court will not be shy 'from suggesting the legislative changes. Drawing on the concept of constitutional silence, the judges observe that the interpretation of the Constitution cannot be frozen by its original understanding. A case in point is the judgment of the court unequivocally asserting that the Right to Privacy is part of the Right to Life in the Puttaswamy Case

(2017). Another landmark judgment drawing upon guidelines to deal with sexual harassment of women in public places is the Vishakha Rani Case (1997). Benjamin Cardozo, the celebrated Judge of the US Supreme Court, had observed: ‘Judges legislate only between gaps. He fills the open spaces in law’. Justice Joseph and his brother judges seem to follow in the footsteps of Cardozo. Judge-made law is now well-received throughout the world.

The judgment touches on two more aspects in regard to the functioning of the CEC. It notes with dismay that expenditure pertaining to the CEC is not charged expenditure, unlike judges of the Supreme Court and High Courts and the CAG, whose salary, etc are not put to vote in terms of Article 112(3). It implores the Government to do away with the anomaly as it will go a long way in protecting the independent functioning of the CEC. The Court, however, skirted the issue of scrapping the provision of CEC recommending the removal of other ECs in Article 324(5).

All the same, this judgment deserves three cheers for putting its thumb on a very regressive system where CECs /ECs have become handmaidens, if not cheerleaders of the Government in power. With its dubious reputation of using independent institutions to settle scores with political adversaries, a pliant CEC hand-picked by the party in power is a clear negation of independent and impartial conduct of the election. It may be recalled that the Supreme Court had famously struck down the selection of PJ Thomas as CVC in 2011, as it was an integrity institution. And Thomas was facing a chargesheet in the CBI Court. The CEC and ECs can also be viewed as integrity institutions. The Court has rightly highlighted that the nominees to the post of CEC /ECs are not only administratively competent but fiercely independent to uphold constitutional morality, equality, and rule of law. One hopes the Modi Government puts in place transparent guidelines for selecting sentinels for the Election Commission, without further vacillation. Further, a similar collegium system should also be put in place for selecting the CAG, who has a critical role in exercising financial vigilance over Government programmes, procurements and contracts.

<https://www.dailypioneer.com/2023/state-editions/landmark-judgement-on-independence-of-ec-landmark-judgement-on-independence-of-ec.html>

STATES NEWS ITEMS

4. Uttarakhand Govt tables CAG report in assembly (theprint.in) 16 Mar 2023

Uttarakhand Government tabled the report of the Comptroller and Auditor General of India in the assembly during the ongoing budget session on Wednesday.

As per the 210-page CAG report, there has been a loss of crores of revenue due to the non-imposition of fines on mining corporations. The audit pertains to years ending 31st March 2020 and 31st March 2021.

Factors like the Culture department, forest fire, old age pension, helicopter companies, failure to pay TDS, and penalties have been prominently mentioned in the CAG report.

The CAG report states that the failure of the District Mining Officers of Bageshwar and Chamoli to impose fines on illegal mining stockpiles resulted in a revenue loss of Rs1.24 crore.

The report also mentions that due to the non-imposition/under-imposition of penalties on excess storage of minor minerals, the department suffered a revenue loss of 2.72 crore.

The CAG report said that the Uttarakhand Civil Aviation Development Authority has failed to recover an amount of Rs 2.69 crores as operating charges from the helicopter companies.

Similarly, poor financial management by the Culture Department resulted in an unfruitful expenditure of Rs 57.61 lakh and the creation of liabilities of Rs 31.52 lakhs.

Uttarakhand Finance Minister Premchand Aggarwal on Wednesday presented a budget with a total income expenditure of Rs 77,407 crores for the financial year 2023-24.

Accordingly, the state's per capita income (provisional) in the year 2020-21 has been estimated at Rs 185,761, while in the year 2021-2022, it is estimated at Rs 205,840. Earlier on March 13, the budget session of the Uttarakhand Legislative assembly began in Chamoli district's Bhararisain, Uttarakhand.

5. CAG Report: 53 करोड़ की बकायेदार कंपनी पर मेहरबान UJVNL, भुगतान न करने के बावजूद रिन्यू किया कांट्रैक्ट (jagran.com) 17 Mar 2023

देहरादून: CAG Report: ऊर्जा निगम के अधिकारी लगातार भुगतान न कर पाने के बावजूद एक कंपनी पर मेहरबान रहे। करीब 53 करोड़ की बकायेदार कंपनी का अनुबंध बार-बार नवीनीकृत किया जाता रहा।

कैग की रिपोर्ट में इस बात खुलासा हुआ है। जिससे ऊर्जा निगम के अधिकारियों की भूमिका संदेह के घेरे में है। वहीं, उत्तराखंड जल विद्युत निगम लिमिटेड (यूजेवीएनएल) की भी लापरवाही उजागर हुई है। अग्रिम कर जमा कराने में आय का आकलन न किए जाने से निगम को साढ़े तीन करोड़ रुपये का नुकसान हुआ।

रिपोर्ट के मुताबिक, ऊर्जा निगम ने अधिशेष बिजली की बिक्री के लिए मैसर्स क्रिएट एनर्जी (आई) प्राइवेट लिमिटेड जिसका नाम पूर्व में मैसर्स मित्तल प्रोसेसर लिमिटेड था के साथ अनुबंध दिया। अनुबंध के अनुसार देय तिथि के बाद बकाया धनराशि पर 15 प्रतिशत प्रतिवर्ष की दर से विलंब भुगतान अधिभार लगता। इस फर्म से 10 लाख रुपये अनुबंध निष्पादन प्रत्याभूति भी प्राप्त की गई थी।

कंपनी की चूक का संज्ञान नहीं लिया

आडिट में पाया गया कि नौ नवंबर 2016 अनुबंध के अनुसार कंपनी एक्सचेंज के माध्यम से बेची गई ऊर्जा के लिए ऊर्जा निगम को समय पर भुगतान नहीं किया जा रहा था। 27 मार्च 2020 से 21 जून 2020 की अवधि में कंपनी पर बकाया 75.74 करोड़ रुपये हो गया।

फर्म की ओर से देरी से भुगतान करने के बावजूद ऊर्जा निगम की स्थायी समिति ने आवंटित कार्यों की निविदा का मूल्यांकन करते हुए कंपनी की चूक का संज्ञान नहीं लिया और ट्रेडिंग मार्जिन के न्यूनतम प्रस्ताव के आधार पर कार्य आवंटित किया।

इसके बाद ऊर्जा सचिव ने फर्म के विरुद्ध लंबित बकाया के निपटारे के लिए समिति का गठन किया और समिति ने कंपनी पर मूलधन 54.77 करोड़ और ब्याज के 20.97 करोड़ रुपये कुल 75.74 करोड़ बकाये की पुष्टि की।

प्रकाश में आया कि कंपनी बेची गई बिजली के सापेक्ष पूरी धनराशि का भुगतान नहीं कर रही थी। साथ ही अलग-अलग तिथियों में वास्तविक देय राशि से काफी कम धनराशि का भुगतान किया जा रहा था।

इसके बाद कंपनी की ओर से 30 जून 2021 तक केवल 27.35 करोड़ रुपये बकाये का भुगतान किया गया। ऊर्जा निगम की ओर से कंपनी को कानूनी नोटिस भेजा गया और दिसंबर 2021 तक फर्म से 27.32 करोड़ मूलधन व 25.62 करोड़ की एलपीएस की धनराशि शेष थी। कैग की रिपोर्ट पर शासन ने भी पुष्टि की, लेकिन 25.62 करोड़ की बकाया विलंब भुगतान अधिभार पर कोई प्रतिक्रिया नहीं दी है।

आय के आकलन में विफल यूजेवीएनएल, साढ़े तीन करोड़ का घाटा

कैग की रिपोर्ट के अनुसार उत्तराखंड जल विद्युत निगम लिमिटेड (यूजेवीएनएल) वर्ष 2025-16 से वर्ष 2018-19 के दौरान देय अग्रिम आयकर की गणना के लिए अपनी आय का ही आकलन नहीं कर पाया। निगम की इस चूक के कारण अग्रिम कर भुगतान में चलते साढ़े तीन करोड़ रुपये ब्याज का अतिरिक्त भुगतान करना पड़ा।
<https://www.jagran.com/uttarakhand/dehradun-city-cag-report-ujvnl-kind-to-company-that-owes-53-crores-rupees-23358805.html>

6. CAG Report: पीएमजीएसवाइ में बड़े घपले का खुलासा, सस्ती सामग्री खपाकर पचाए 78 लाख रुपये ([jagran.com](https://www.jagran.com)) 17 Mar 2023

देहरादून: CAG Report: उत्तराखंड के पौड़ी जिले में पीएमजीएसवाइ के तहत सड़क निर्माण में अधिकारियों ने ठेकेदार को 78.91 लाख रुपये का अनुचित लाभ पहुंचाया। इसके लिए पहले ठेकेदार के साथ महंगी सामग्री का अनुबंध किया और फिर सस्ती सामग्री खपा दी गई।

कैग ने यह घपला पीएमजीएसवाइ के कोटद्वार सिंचाई खंड में पकड़ा। कैग की रिपोर्ट के मुताबिक, द्वारीखाल ब्लॉक में रिंगालपानी-जसपुर से ग्वील-गढकोट मोटर मार्ग के प्रथम चरण के निर्माण का अनुबंध मार्च 2015 में किया गया था। 10.23 करोड़ रुपये के इस काम को फरवरी 2018 में पूरा किया गया। सड़क निर्माण के लिए ग्रेनुलर सब बेस (सड़क की साथ पर बिछाई जाने वाली दानेदार सामग्री) स्थानीय सामग्री से किया जाना था।

इसके बाद भी निविदा में वेल ग्रेडेड सामग्री की जारी कर दी गई। ठेकेदार ने इस सामग्री के लिए 1300 रुपये प्रति घनमीटर की दर दी, जो कि वेल ग्रेडेड की अनुसूचित दर से 2.77

प्रतिशत अधिक थी। साथ ही स्थानीय सामग्री से 271 प्रतिशत अधिक। अधिकारियों ने बिना किसी समझौते के इसे स्वीकार कर लिया।

गंभीर यह कि ठेकेदार ने स्वीकृत 1300 रुपये प्रति घनमीटर की महंगी सामग्री की जगह निर्माण कार्य सस्ती स्थानीय सामग्री से किया। इस तरह अधिकारियों ने मिलीभगत कर ठेकेदार को 78.91 लाख रुपये का अनुचित लाभ पहुंचा दिया। कैग ने अपनी टिप्पणी में कहा कि इस अनियमितता के लिए अधिकारियों पर जिम्मेदारी तय की जानी चाहिए। प्रकरण शासन को संदर्भित होना बताया गया, लेकिन कोई कार्रवाई नहीं कि जा सकी थी।

<https://www.jagran.com/uttarakhand/dehradun-city-cag-report-big-scam-revealed-in-pmgsy-pradhan-mantri-gram-sadak-yojana-23358797.html>

7. **CAG Report: देहरादून में हुआ 37 लाख टन का अवैध खनन, लगाया 45 करोड़ रुपये के राजस्व का चूना** ([jagran.com](https://www.jagran.com)) 17 Mar 2023

देहरादून: CAG Report: पुलिस और प्रशासन की नाक के नीचे सालों से अवैध खनन का कारोबार फूलता-फलता रहा है। अवैध खनन को लेकर अपना दामन बचाते रहने वाले अधिकारी और सफेदपोश पहली बार कैग की जद में आ गए हैं।

कैग की जांच आंखें खोलने वाली है। क्योंकि, वर्ष 2017-18 से वर्ष 2020-21 के बीच 37.17 लाख मीट्रिक टन अवैध खनन की पुष्टि की गई है। इस अवैध खनन से नदियों के पारिस्थितिक तंत्र को पहुंचे नुकसान के अलावा 45.69 करोड़ रुपये के राजस्व की चपत भी लगाई गई है।

अवैध खनन की स्थिति स्पष्ट करने के लिए कैग की टीम ने सोंग, ढकरानी और कुल्हाल क्षेत्र को लिया। परीक्षण अवधि (48 माह) के दौरान ये क्षेत्र खनन के लिए बंद थे। कैग की टीम ने रिमोट सेंसिंग विशेषज्ञों के साथ सेटेलाइट अध्ययन के साथ धरातलीय सर्वे भी कराया।

अवैध खनन के लिए सिर्फ मानक सीमा (नदी सतह पर 1.5 मीटर तक) को ही लिया गया। इतने सीमित क्षेत्र में ही अवैध खनन का आंकड़ा चौंकाने वाला है। सेटेलाइट अध्ययन में पाया गया कि कोरोनाकाल में लाक डाउन के दौरान भी अवैध खनन जारी रहा। साफ है कि जिस दौर में आमजन को बाहर निकलने पर पुलिस की कार्रवाई का सामना करना पड़ा, उसमें खनन माफिया के लिए आंखें मूंद दी गई।

सरकारी एजेंसियों ने भी की अवैध खनिज की खपत कैग ने पाया कि विभिन्न सरकारी निर्माण एजेंसियों ने भी अवैध खनिज का प्रयोग किया। क्योंकि लोनिवि समेत विभिन्न एजेंसियों ने बिना पास के 37.17 लाख मीट्रिक टन सामग्री के

उपयोग की अनुमति दी। इस तरह प्रयुक्त सामग्री पर 26.02 करोड़ रुपये की रायल्टी ही जमा कराई जा सकती।

होना यह चाहिए था कि अवैध खनन पर पांच गुना अर्थदंड वसूल किया जाना चाहिए था। जिसके चलते सरकार को 104.08 करोड़ रुपये का नुकसान पहुंचा। इसके अलावा लोनिवि के विभिन्न खंडों में अवैध पास भी पाए गए, जिसकी जांच बाकी है।

खनिज सामग्री के 219 विक्रेता, पंजीकृत सिर्फ 34

कैग ने पाया कि बालू, गिट, पत्थर, बजरी आदि के 219 कारोबारी जीएसटी में पंजीकृत हैं। इसके सापेक्ष जिला खनन कार्यालय में सिर्फ 34 का ही पंजीकरण है। इसके चलते अवैध खनन सामग्री की बिक्री करने वालों को पकड़ने में अधिकारी नाकाम हो रहे हैं।

जिलाधिकारी की भूमिका पर सवाल

कैग ने कहा कि वर्ष 2017-18 से 2020-21 के दौरान किए गए अवैध खनन के लिए जिलाधिकारी सीधे तौर पर जिम्मेदार हैं। इसके अलावा जिला खान अधिकारी, वन विभाग, परिवहन, लोनिवि, प्रदूषण नियंत्रण बोर्ड व पुलिस की भूमिका को भी कठघरे में खड़ा किया गया।

कैग ने दिए सुझाव

-खान मंत्रालय और भारतीय खान ब्यूरो की ओर से विकसित की गई खनन निगरानी प्रणाली को अपनाया जाए। उपग्रह आधारित इस प्रणाली में अवैध खनन की निगरानी संभव है।

-निर्माण एजेंसियां ठेकेदार को भुगतान से पहले खनन सामग्री के पास की सत्यता की पुख्ता जांच कर लें।

-निर्माण एजेंसी, जिला प्रशासन व अन्य विभाग आपस में तालमेल बनाएं। जीएसटी विभाग से भी सहयोग लिया जाए।

-ड्रोन के माध्यम से खनन क्षेत्रों की निगरानी कराई जाए।

<https://www.jagran.com/uttarakhand/dehradun-city-cag-report-illegal-mining-of-37-lakh-rupees-in-dehradun-23358794.html>

8. CAG Report: उत्तराखंड के कर अधिकारियों ने राज्य सरकार को लगाई चपत, दे डाले 21 करोड़ के गलत रिफंड (jagran.com) 17 Mar 2023

देहरादून: CAG Report: प्रदेश के राजस्व में प्रमुख भूमिका रखने वाले राज्य कर विभाग (स्टेट जीएसटी) में कारोबारियों को रिफंड जारी करने में लापरवाही बरती जा रही है। इससे संबंधित कारोबारियों को अनुचित लाभ पहुंच रहा है, जबकि सरकार को चपत लग रही है।

कैग की जांच में पाया गया है कि राज्य कर अधिकारियों ने विभिन्न मामलों में 21.32 करोड़ रुपये के गलत रिफंड जारी कर दिए गए। यह अनियमितता जुलाई 2017 से सितंबर 2021 के बीच शून्य दर आपूर्ति और विपरीत शुल्क संरचना वाले मामलों में पाई गई।

200 मामलों की जांच की गई

कैग की रिपोर्ट के मुताबिक, शून्य दर आपूर्ति व अन्य से संबंधित 200 मामलों की जांच की गई। शून्य दर आपूर्ति के प्रकरण एक्सपोर्टर से संबंधित होते हैं, जो शून्य कर देयता के दायरे में आते हैं। एक्सपोर्टर जिस माल की आपूर्ति करते हैं, उसकी स्थानीय खरीद पर दिए गए टैक्स का रिफंड प्राप्त करते हैं।

इसके लिए दावे से संबंधित धनराशि उनके ईएसीएल (इलेक्ट्रॉनिक क्रेडिट लेजर) में दर्ज होनी चाहिए। हालांकि, राज्य कर विभाग के अधिकारियों ने ईएसीएल में शेष शून्य होने के बाद भी दावेदारों को 5.72 करोड़ रुपये का अनुचित रिफंड कर दिया।

दूसरी तरफ, विपरीत शुल्क संरचना वाले प्रकरण में वस्तु बनाने के लिए प्रयुक्त सामग्री पर अलग-अलग टैक्स होता है, जबकि निर्मित वस्तु पर अलग टैक्स होता है। इस तरह कई बार तैयार माल के कर के मुकाबले प्रयुक्त सामग्री के कर अधिक हो जाते हैं। लिहाजा, क्रेडिट लेजर में शेष बढ़ जाता है।

ऐसे मामलों में वस्तु तैयार करने में प्रयुक्त सामग्री में सर्विस कंपोनेंट को छोड़कर गुड्स कंपोनेंट पर रिफंड दिया जाता है। स्पष्ट नियम के बाद भी अधिकारियों ने सेवा के साथ गुड्स कंपोनेंट में भी रिफंड जारी कर दिया। जिसके चलते विभाग को 15.6 करोड़ रुपये की चपत लग गई।

विभाग की स्कूटनी व्यवस्था पर सवाल

कैग ने पाया कि जांच में शामिल किए गए 200 नमूना मामलों में विभाग ने सिर्फ 15 कारोबारियों के रिटर्न की स्कूटनी की थी। हालांकि, कैग की जांच के बाद विभाग ने 20 और प्रकरणों की जांच की। फिर भी स्कूटनी की इस रफ्तार पर असंतोष व्यक्त किया गया।

कर और अर्थदंड आरोपित करने में भी निष्क्रियता

कैग की जांच में पाया गया है कि राज्य कर विभाग के तमाम अधिकारी कर और अर्थदंड आरोपित करने में भी निष्क्रिय बने हैं। इस तरह विभाग को कर, अर्थदंड और ब्याज के रूप में 6.29 करोड़ रुपये की हानि हुई।

ऐसे तमाम प्रकरण वैट अधिनियम के समय के हैं और अधिकारियों ने जीएसटी लागू होने के साथ इन पर पर्दा डाल दिया। कैग की रिपोर्ट के मुताबिक, प्रपत्र-11 में अनाधिकृत घोषणा, मान्य प्रमाण पत्रों में सम्मिलित न होने वाले उत्पादों की बिक्री में ही 3.52 करोड़ रुपये की हानि हुई। <https://www.jagran.com/uttarakhand/dehradun-city-cag-report-uttarakhand-tax-officials-give-wrong-refunds-of-21-crores-rupees-23358781.html>

9. CAG Report: पुरुषों को विधवा पेंशन और धनरासेठों को दे दिए बीपीएल योजनाओं के लाभ (amarujala.com) 17 Mar 2023

हिमाचल प्रदेश में 2017 से 2021 के दौरान कई पुरुष आवेदकों को विधवा पेंशन और धनरासेठों को गरीबी रेखा से नीचे (बीपीएल) योजनाओं के लाभ दे दिए गए। गुरुवार को विधानसभा में सामाजिक न्याय एवं अधिकारिता मंत्री कर्नल धनीराम शांडिल की ओर से रखी गई कैग रिपोर्ट में यह खुलासा हुआ है। रिपोर्ट के अनुसार प्रत्यक्ष लाभ अंतरण का ढांचा भी सही नहीं पाया गया है। कई योजनाओं में ऑनलाइन की जगह हस्तचालित प्रक्रिया का प्रयोग पाया गया है। पात्र परिवारों का विस्तृत डाटाबेस नहीं बनाने के चलते बजट उपलब्ध होने के बावजूद कई लाभार्थी योजनाओं से भी वंचित रह गए।

भारत के नियंत्रण महालेखापरीक्षक की ओर से हिमाचल प्रदेश में सामाजिक सुरक्षा पेंशन योजनाओं के प्रत्यक्ष लाभ अंतरण की स्थिति पर 31 मार्च 2021 को समाप्त हुए वर्ष को लेकर रिपोर्ट विधानसभा सदन में रखी गई। वर्ष 2017-21 की अवधि की इस रिपोर्ट में बताया गया कि आवेदनों की जांच और सत्यापन प्रक्रिया में कई अनियमितताएं पाई गईं। अपेक्षित प्रमाणपत्रों के बिना अपूर्ण आवेदनों को मंजूर किया गया। ई कल्याण सॉफ्टवेयर में हस्तचालित रूप से दर्ज आवेदकों की आयु वास्तविक अभिलेखों से भिन्न पाई गई। कम आयु के आवेदकों को भी लाभ दिए गए। निर्धारित दिव्यांग मापदंडों को पूरा न करने वाले आवेदनों को दिव्यांग लाभ दिए गए।

एक आधार नंबर का कई बार प्रयोग पाया गया। आवेदनों का सत्यापन तय समय में नहीं किया गया। सर्वेक्षण में 82 फीसदी लाभार्थियों ने घरद्वार पर पेंशन प्राप्त नहीं होने की सूचना दी। कैग रिपोर्ट में बताया गया कि मृत्यु, पुनर्विवाह, रोजगार और आय में परिवर्तन से

संबंधित निगरानी और सत्यापन में भी देरी की गई। लाभार्थियों को उनके खाते में पेंशन लाभ के अंतरण के विषय में सूचित करने के लिए एसएमएस की सुविधा भी नहीं दी गई। केंद्र सरकार की तीन योजनाओं इंदिरा गांधी राष्ट्रीय वृद्धावस्था, विधवा और दिव्यांग पेंशन योजना तथा राज्य सरकार की तीन योजनाओं वृद्धावस्था, विधवा पेंशन योजना व दिव्यांग राहत भत्ते का कई अनियमितताओं के चलते कई लाभार्थियों को लाभ नहीं मिल सका।
<https://www.amarujala.com/shimla/cag-report-widow-pension-to-men-and-benefits-of-bpl-schemes-given-to-dhannaseths-2023-03-16>

10. In Punjab, crores spent to buy ‘excess’ chairs even before polytechnics were built, says CAG ([indianexpress.com](https://www.indianexpress.com)) March 17, 2023

The CAG report raises questions on the former SAD-BJP government for purchasing the chairs ‘in excess of immediate requirement’ and the former Congress government for not returning funds to the Centre.

SAD-BJP governmentThe Comptroller and Auditor General (CAG) has now raised questions on the former SAD-BJP government for purchasing the chairs “in excess of immediate requirement” and the former Congress government for not returning the money to the Centre. (File photo)

The technical education department in Punjab procured 3,780 two-seater desks/chairs for Rs 2.31 crore when the department actually only needed 1,512 such two-seaters and when the polytechnics for which the furniture was being procured were still under construction. The Comptroller and Auditor General (CAG) has now raised questions on the former SAD-BJP government for purchasing the chairs “in excess of immediate requirement” and the former Congress government for not returning the money to the Centre.

Objecting to the procurement of the two-seater desks/chairs, the CAG said these were in “excess of immediate requirement, even before completion of civil work of the polytechnic buildings, in contravention of the Punjab Financial Rules”. This resulted in an unnecessary expenditure of Rs 1.39 crore.

According to the CAG report, the procurement was done under the Centre’s nationwide scheme, ‘Sub-Mission on Polytechnics’. In 2009, seven districts in Punjab were identified for setting up new polytechnics under the scheme – Barnala, Faridkot, Fatehgarh Sahib, Kapurthala, Mansa, Muktsar and Nawanshahr. “Accordingly, GoI released central assistance of Rs 70 crore (Rs 56 crore for civil

works and Rs 14 crore for M&E) between July 2009 and June 2016, leaving a balance of Rs 16.10 crore for the purpose,” the report says.

The ordered desks/chairs were received in March-April 2014, 540 two-seaters at each polytechnic. However, the excess number of 2,268 desks/chairs lay idle or were used for unintended purposes in the polytechnics for more than eight years, the CAG has observed.

From March 2007 to 2017, the SAD-BJP government led by Parkash Singh Badal was in power in Punjab. In March 2017, the Congress government led by Amarinder Singh took over the reins.

In 2009, the chief engineer (buildings) of the state public works department worked out the estimated cost of civil works for all seven polytechnics at Rs 130.41 crore (Rs 18.63 crore per polytechnic) to construct a four-storey main building and workshop, meeting All India Council for Technical Education (AICTE) norms. However, in January-February 2010, the department began construction work on single-storey buildings (with a foundation for additional three storeys) and the workshop for seven polytechnics with the available funds of Rs 56 crore (i.e. Rs 8 crore per polytechnic). This work was completed by 2013-14 for Rs 59.43 crore, the CAG report says.

In the meantime, in November 2011, the department notified five courses with an annual intake of 60 students per course, per polytechnic. However, in November 2012, the AICTE, considering the available infrastructure, approved only two courses with an annual intake of 60 students per course per polytechnic from the 2012-13 session, initially in mentor institutes (second shift) for two years, and thereafter, in newly constructed polytechnics. The requirement of funds to build the remaining storeys escalated to Rs 115.29 crore by October 2015 due to time overruns, the report says. All this was during the SAD-BJP government’s tenure.

However, even in 2022, the polytechnics remained incomplete for want of additional funds from the Punjab government. The institutes continued to run two courses from the partially constructed buildings with an annual sanctioned intake of 15-60 students per course. After observing that the construction was not being done as per AICTE norms and the lack of an undertaking from the government or department on further construction, the Centre did not release balance funds of Rs 16.10 crore. In November 2016, the Centre instead asked the department to refund the already released central assistance of Rs 70 crore along with interest, if any. The subsequent action of the department was awaited as of November 2022, the report points out.

The CAG has said that knowing that without completion of civil works as per AICTE norms, the polytechnics cannot run to full capacity, and without obtaining even an assurance from the finance department on funds to complete the civil works, the department in March 2014 still placed a supply order for 3,780 two-seater desks/chairs.

<https://indianexpress.com/article/cities/chandigarh/punjab-cag-sad-bjp-government-8502650/>

**11. 3 protected monuments continue to be under ‘unauthorised possession’:
CAG (timesofindia.indiatimes.com) Mar 17, 2023**

BHOPAL: Comptroller & Auditor General (CAG) in its report tabled in the state assembly for the year 2020-21 said that in the inspection carried out with the official of directorate of archaeology of the state, it found that “unauthorised possession” of people on seven of the heritage buildings continues to be there years after they were notified as “protected monuments”. They include three heritage buildings of Bhopal — Sadar Manzil, Moti Mahal and Baradari (Chhatri) in Bhopal.

The report further said that those having “unauthorised possession” over these buildings include district administration, local bodies, private companies and individuals. Such heritage buildings are not under the control of the directorate of archaeology even after being declared as protected monuments, said the report.

The report pointed out that section 3 of the Madhya Pradesh AMASR Act, 1964, provides that the state government may issue a public notice on its intention to declare a building or archaeological place or remnant a protected site two months before it’s actually done, anyone can lodge an objection over government’s notification within 1 month after it’s published and after two months, the state government may declare the site a “protected site” after considering objections received over the proposal.

However, if the building or site declared a “protected site” is in the possession of some person or agency or organisation before it’s declared a “protected monument”, there is no provision to evict them from the building and the only option is to persuade them to vacate the heritage building through civil administration but it seemingly is not fetching desired result, said the report. The details given by the department of culture on efforts made to free these “protected sites” from people and agencies who have “unauthorised possession” clearly shows

that the efforts to evict them were inadequate and there was lack of coordination with the district administration in doing it. Since these heritage buildings couldn't be freed from "unauthorised possession", they couldn't be taken control by the directorate of archaeology and their conservation work couldn't be undertaken, said the report. <https://timesofindia.indiatimes.com/city/bhopal/3-protected-monuments-continue-to-be-under-unauthorised-possession-cag/articleshow/98720411.cms>

12. 'None of 2357 samples of GST transitional credit verified'
(timesofindia.indiatimes.com) Mar 16, 2023

Bhopal: Comptroller & Auditor General (CAG) in its report for the year 2020-21 tabled in the state assembly during the current budget session pointed out that none of the 2,357 samples of transitional credit under GST which the CAG saw had been verified by the state commercial tax department even after a lapse of more than 3 years from availing transitional credit by taxpayers.

The report said that the subject specific compliance audit of the commercial tax department was conducted regarding carry forward of the input tax credit (ITC) earned under the existing laws to the GST regime. Scrutiny of 2,357 sampled claims in 45 circle offices, showed 314 instances of noncompliance having an overall revenue impact of Rs 86.93 crore.

It further said "All of the 2375 selected cases of transitional credit under the jurisdiction of 45 circle offices were not verified by the department even after a lapse of more than 3 years from availing transitional credit by taxpayers".

The report said that in 136 cases of transitional credit in 40 circle offices, the taxpayers had claimed transitional credit of Rs 77.02 crore against eligible VAT credit of Rs 5.75 crore which was shown as carried forward in VAT return of first quarter of 2017-18. Thus, the taxpayers had claimed transitional credit amounting to Rs 71.21 crore in excess of balance credit of VAT return.

In 22 circle offices, 41 taxpayers had brought forward the credit amounting to Rs 19.05 crore in VAT return of first quarter (April to June of 2017-18 against the balance credit of Rs 10.49 crore which was shown as carried forward in VAT return of 4th quarter (January to March) of 2016-17. Thus, the taxpayers had claimed excess credit of ITR amounting to Rs 8.56 crore in VAT return of first quarters (April to June of 2017- 18). In 68 cases of 25 circle offices, taxpayers had not filed the quarterly returns of VAT for the last six months (either fourth quarter

of 2016-17 or first quarter of 2017-18 or both). However, the taxpayers “irregularly” claimed transitional credit amounting to Rs 3.97 crore, said the report. <https://timesofindia.indiatimes.com/city/bhopal/none-of-2357-samples-of-gst-transitional-credit-verified/articleshow/98720416.cms?from=mdr>

SELECTED NEWS ITEMS/ARTICLES FOR READING

13. India approves capital acquisition of military hardware worth Rs 70,584 crore (economictimes.indiatimes.com) Mar 16, 2023

India on Thursday approved the capital acquisition of indigenously-developed military hardware worth Rs 70,584 crore as part of a mega procurement plan that is expected to significantly boost domestic defence manufacturing. The approval to the procurement proposals was accorded by the Defence Acquisition Council (DAC) chaired by Defence Minister Rajnath Singh, officials said.

The go-ahead to the fresh procurement proposals came amid the nearly threeyear-long standoff along the Line of Actual Control in eastern Ladakh with China.

"The DAC accorded Acceptance of Necessity (AoN) for capital acquisition amounting to Rs 70,584 crore and all the procurement will be made under the Buy (Indian-Indigenously Designed, Developed and Manufactured) category," a statement released by the defence ministry said.

Out of the total proposals, Indian Navy proposals constitute more than Rs 56,000 crore, which largely includes indigenous BrahMos missiles, Shakti Electronic Warfare systems and Utility Helicopters-Maritime.

"While this additional procurement of BrahMos missile system will enhance the maritime strike capabilities & Anti-Surface Warfare Operation, the addition of Utility Helicopters will multiply the operational readiness of the Indian Navy in the domain of Search & Rescue operations, Casualty Evacuation, Humanitarian Assistance Disaster Relief (HADR. Similarly, Shakti EW systems will equip and modernise the frontline Naval ships to counter any Naval Operations by the adversaries," the statement further said.

The DAC also approved Indian Air Force's proposal for long range stand-off weapon, which will be indigenously designed, developed and integrated on SU-30 MKI aircraft.

For the Indian Army, the apex procurement body approved procurement of 155mm/52 caliber advanced towed artillery gun system along with high mobility vehicles and gun towing vehicles.

"It also accorded AoN for procurement of advance light helicopters MK-III from Hindustan Aeronautics Limited for the Indian Coast Guard. The helicopter will be able to carry a suite of surveillance sensors which will enhance the surveillance capabilities. It will also give full night capability and Instrument Flight Rules capability for operations of the Indian Coast Guard," the statement added.

With this, the total approval granted for capital acquisition in the financial year 2022-23 stands at Rs 2.71 crore, of which 98.9 per cent will be sourced from Indian industries, the officials said.

"Such quantum of indigenous procurement will not only galvanize the Indian industries towards achieving the goal of 'Aatmanirbhar Bharat' (self-reliant India) but also reduce India's dependency on foreign vendors to a large extent," Singh's office tweeted. <https://economictimes.indiatimes.com/news/defence/india-approves-capital-acquisition-of-military-hardware-worth-rs-70584-crore/articleshow/98698530.cms?from=mdr>

14. Govt plans to shut down 2 plants of Hindustan Insecticides; cites losses
(business-standard.com) Updated: Mar 17, 2023

The government on Friday said it is planning to shut down the operation of state-owned Hindustan Insecticides Ltd's (HIL) two plants located in Kerala and Punjab due to losses incurred for the last several years.

Minister of State for Chemicals and Fertilisers Bhagwanth Khuba, in his written reply to the Lok Sabha, said: "Yes Sir", when asked if the government proposes to close down the operation of Kerala and Punjab plants of HIL.

He also said that the government is aware of the reports that the salaries of employees have not been disbursed for the last five months.

To address this, the government has proposed the closure of the two units of HIL i.e Bathinda in Punjab and Udyogamandal in Kerala, he said.

"Accordingly, a proposal seeking funds from the government has been made to cater to meet the expenditure arising on account of VRS/VSS and payment of balance dues of the employees of both units proposed for closure," he added.

Khuba further said the two plants in Kerala and Punjab are "incurring losses for the last several years" and are "unviable" to be operated due to various reasons.

Due to the gradual reduction and ultimate stoppage of DDT production at the Kerala plant, the utility cost distribution to agrochemicals has resulted in a high cost of production, he said.

Moreover, due to locational disadvantage, inbound and outbound transportation costs were "abnormally high". Low capacity utilisation resulted in a high fixed overhead cost per unit, he added.

Whereas the Punjab plant is an agrochemical formulation plant for solid and liquid pesticides.

The minister said the technical grade of pesticides are transported from the company's Maharashtra and Kerala plants and formulated in Punjab, which makes the overall proposition "unviable".

The Punjab plant is also "suffering losses" due to low automation, manual packing, excess manpower and non-availability of raw materials.

"Due to the above-mentioned reasons its operations have become unviable," the minister added.

Asked if the government will consider the redeployment of employees of both plants, the minister said, "No sir". https://www.business-standard.com/article/companies/govt-plans-to-shut-down-2-plants-of-hindustan-insecticides-cites-losses-123031700696_1.html

15. Versova-Bandra Sealink project cost up by whopping 60% to Rs 11,333 cr ([business-standard.com](https://www.business-standard.com)) Updated: Mar 17, 2023

The cost of the Maharashtra government's marquee project, Versova Bandra Sealink, has shot up by a massive 60 per cent to Rs 11,333 crore, from Rs 6,993 crore in 2019.

Despite the huge cost overrun of over Rs 4,300 crore in the last four years, there has been a very little progress on the project.

The project has been mired in legal tangles as certain parties have challenged the environmental clearance granted to the project.

The matter has now reached the Supreme Court.

The Rs 7,000-crore project, with a length of 17.7 km, was expected to be ready by 2023.

The Maharashtra State Road Development Corporation (MSRDC), the nodal agency for the project, has now revised it to December 2026.

The VBS project was originally awarded to a consortium of Reliance Infrastructure Ltd. and Astaldi of Italy, in 2019, through a tendering process.

Reliance - Astaldi JV was the L1 with a project cost of Rs 6,993 crore, while L&T and ITD Cementation were L2 & L3 with a cost of Rs 7,600 crore and Rs 7,300 crore, respectively.

In 2021, Reliance Infra sold its shares to Astaldi, and APPCO, a Uttar Pradesh-based company became a new JV partner of Astaldi in the project.

The State Environment Impact Assessment Authority (SEIAA) had issued Environment Clearance (EC) in favour of the Maharashtra State Road Development Corporation (MSRDC) in February 2017.

Juhu Moragaon Machhimar Vividh Karyakari Sahkari Sanstha (JMMVKSS) -- a fish workers society in Juhu challenged the EC granted to the sealink, in the NGT's Western Bench, who quashed the petition in August 2022.

Post that, the matter went up to the High Court, and the HC also dismissed the petition.

After that, another petitioner filed a similar petition challenging the EC granted to the project in the NGT.

The MSRDC has now approached the Supreme Court against the NGT taking up the same issue, which has already been settled by the High Court and NGT's Western Bench.

While mentioning the MSRDC's petition for urgent hearing in the Supreme Court, Solicitor General Tushar Mehta informed the apex court that due to the inordinate delay the cost of the project has gone up to Rs 11,333 crore.

The Supreme Court will hear MSRDC's plea on Friday https://www.business-standard.com/article/economy-policy/versova-bandra-sealink-project-cost-up-by-whopping-60-to-rs-11-333-cr-123031601072_1.html

16. ‘Not feasible’: 5 years after launch, UP scraps political institute project
(timesofindia.indiatimes.com) Updated: Mar 17, 2023

GHAZIABAD: The UP government has scrapped a project to set up a political institute in the city.

Conceived in 2018, the Rs 168 crore project was planned for training aspiring politicians from across the country. Chief minister Yogi Adityanath had laid the foundation for the project that year and the cabinet had also approved an initial provision of Rs 50 crore.

Subsequently, 3.7 hectares were identified by the Ghaziabad Municipal Corporation in Shanti Nagar and the project was handed over to the construction wing of the PWD. A wall had also been built around the plot.

“Yes, the political institute project in Ghaziabad has been scrapped. It’s a policy decision that the government has taken,” said Nitin Gaur, the municipal commissioner.

A GMC source privy to the development said the project was not found to be financially feasible.

The municipal corporation is now planning to convert the 3.7 hectares into a sports complex or a cattle colony.

“There has been no concrete decision so far. But there are chances that a sports complex or a cattle colony might come up on this land,” Gaur said.

The existing cattle colony in Nandi Park, which is spread across 40 acres, is packed to capacity. “According to the latest data, there are 1,658 stray cattle there. There is no problem with the land, but the area where the cattle are fed and kept is crowded. So, the possibility of using this land for setting up the cattle colony looks quite high. That has to be vetted by the board as such decisions cannot be taken by GMC alone, more so when the civic polls are due this year,” he added.

A substantial amount of money was spent on freeing the land earmarked for the political institute and preparing the detailed project report. In 2020, GMC had faced a massive protest for days while trying to free a portion of the land from encroachers. Plus, there were instructions from the government to expedite the project. When the land was freed completely in 2021, a boundary wall was erected. <https://timesofindia.indiatimes.com/city/ghaziabad/not-feasible-5-years-after-launch-up-scraps-political-institute-project/articleshow/98720076.cms>