

Appendix I

(Refer Paragraph 1.7.5)

Position of paragraphs which appeared in the Audit Reports and those pending discussion/ replies not received as on 20 January 2023

Name of tax		2019-20	2020-21	Total
Taxes on Sales, Trade, etc.	Paras appeared in the AR	8	9	17
	Paras pending for discussion in the PAC	8	9	17
	Paras replies not received	0	9	9
Stamp duty and Registration fee	Paras appeared in the AR	5	6	11
	Paras pending for discussion in the PAC	0	6	6
	Paras replies not received	0	6	6
State Excise/PGT	Paras appeared in the AR	2	2	4
	Paras pending for discussion in the PAC	2	2	4
	Paras replies not received	0	2	2
Total	Paras appeared in the AR	15	17	32
	Paras pending for discussion in the PAC	10	17	27
	Paras replies not received	0	17	17

Appendix II

(Refer Paragraph 1.7.5)

Details of PAC report /paras outstanding for CAG Report on Revenue Sector as on 31 August 2022

Sr. No.	PAC Report	Year of Audit Report	Outstanding Paragraphs of PAC Reports as on 31 August 2022
1.	22 nd	1979-80	1
2.	23 rd	1980-81	4
3.	25 th	1981-82	2
4.	26 th	1982-83	2
5.	28 th	1983-84	1
6.	29 th	1984-85	5
7.	32 nd	1985-86	3
8.	34 th	1986-87	6
9.	36 th	1987-88	3
10.	38 th	1988-89	8
11.	40 th	1989-90	16
12.	42 nd	1990-91,91-92,92-93	23
13.	44 th	11990- 91, 91-92,92-93	33
14.	46 th	1993-94	9
15.	48 th	1993-94,1994-95	9
16.	50 th	1993- 94, 94- 95,1995-96	24
17.	52 nd	1996-97	26
18.	54 th	1997-98	33
19.	58 th	1998-99 &1999-2000	57
20.	60 th	2000-01	31
21.	62 nd	2001-02	39
22.	63 rd	2002-03	39
23.	64 th	2003-04	42
24.	65 th	2004-05	40
25.	67 th	2005-06	45
26.	68 th	2006-07 &2007-08	86
27.	70 th	2008-09	51
28.	71 st	2009-10	44
29.	72 nd	2010-11	23
30.	73 rd	2011-12	19
31.	74 th	2013-14	40
32.	75 th	2012-13	35
33.	78 th	2014-15	47
34.	82 nd	2015-16	39
35.	84 th	2016-17	39
Total			924

Appendix III

(Refer Paragraph 1.7.5)

Details of PAC recommendations for CAG Report (Revenue Receipts/Sector) outstanding as on 31 August 2022

Sr. No.	Name of Department	Total recommendations outstanding (1979-80 to 2016-17)
1	Agriculture and Farmer Welfare	39
2	Co-operative	18
3	Excise and Taxation including Commercial Taxes, Prohibition & Excise	508
4	Finance including Lotteries, Justice, Finance, Treasury & Accounts	13
5	Forest and Wildlife	5
6	General	1
7	Home	16
8	Industries & Commerce including MSME, Supplies & Disposal	5
9	Irrigation	5
10	Mining & Geology	56
11	P.W.D. (B&R)	4
12	Power (Chief Electrical Inspector)	4
13	PWD (Public Health)	4
14	Revenue and Disaster Management	194
15	Town & Country Planning	4
16	Transport	46
17	Urban local bodies, Urban Development, Colonisation, Local Self Govt.	2
	Total	924

Appendix IV
(Refer Paragraph 1.8.1)

Position of Inspection Reports of Transport Department

(₹ in lakh)

Year	Opening balance			Addition during the year			Clearance during the year			Closing balance during the year		
	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value	IRs	Para-graphs	Money value
2012-13	270	360	806.02	32	77	132.80	12	30	64.95	290	407	873.87
2013-14	290	407	873.87	53	123	319.97	31	76	146.17	312	454	1,047.67
2014-15	312	454	1,047.67	40	86	509.21	105	239	422.97	247	300	1,133.91
2015-16	247	301	1,133.91	39	74	438.24	9	13	42.15	277	362	1,530.00
2016-17	277	362	1,530.00	74	131	797.26	14	31	99.53	337	462	2,227.73
2017-18	337	462	2,227.23	38	100	478.09	15	62	100.27	360	500	2,605.55
2018-19	360	500	2,605.55	48	100	839.37	18	48	244.28	390	552	3,200.64
2019-20	390	552	3,200.64	48	111	7,492.32	20	48	196.4	418	615	10,496.24
2020-21	418	615	10,496.24	54	151	1,511.53	12	36	243.18	460	730	11,764.59
2021-22	460	730	11,764.59	14	64	741.39	3	8	4.47	471	786	12,501.51

Appendix V
(Refer Paragraph 1.8.2)
Recovery of Accepted cases
Refer cases Motor Vehicle (Transport Department)

(₹ in crore)

Year of Audit Report	Number of Paragraphs included	Money value of the Paragraphs	Number of Paragraphs accepted	Money value of accepted Paragraphs	Amount recovered during the year of Report	Cumulative positions of recovery of accepted cases till date
2011-12	01	0.61	01	0.61	0.41	0.43
2012-13	01	2.00	01	2.00	0.59	0.59
2013-14	01	0.05	01	0.05	0.04	0.04
2014-15	02	0.58	02	0.58	0.58	0.58
2015-16	01	12.78	01	12.78	Nil	Nil
2016-17	02	0.52	02	0.52	Nil	Nil
2017-18	02	2.78	02	2.78	0.08	0.08
2018-19	02	1.67	02	1.67	0.11	0.11
2019-20	PA Functioning of Transport Department	14.27	01	14.27	zero	zero
2020-21	Nil*	Nil	Nil	Nil	Nil	Nil
Total	13 (including one PA)	35.26	13	35.26	1.81	1.83

5.19 per cent = 1.83/35.26X100

*Reason of nil : Department was not selected to audit during 2021-22

Appendix VI
Summary of pan-Haryana data analysis
(Refer Paragraph 2.9.8.1)

Sr. No	Audit Dimension	DETC	No of Cases	Amount in ₹
1	ITC mismatch between GSTR 2A and GSTR 3B	Ambala	4	21,25,50,411
		Faridabad (E)	3	29,42,60,770
		Faridabad (N)	1	2,60,25,433
		Faridabad (S)	2	5,99,44,606
		Faridabad (W)	1	2,78,58,919
		Gurugram (E)	13	59,97,92,836
		Gurugram (N)	3	1,91,47,66,034
		Gurugram (S)	4	38,96,56,002
		Gurugram (W)	5	53,92,96,158
		Hisar	1	11,40,63,990
		Karnal	1	3,41,58,410
		Panchkula	2	12,65,69,666
		Panipat	1	11,58,0,0207
		Rewari	6	63,36,85,001
		Rohtak	1	9,59,75,866
Sonipat	2	18,33,18,053		
	Total		50	5,36,77,22,362
2	ITC availed under RCM vs payment of tax in GSTR 3B/ GSTR 9	Ambala	1	31,95,152
		Faridabad (E)	3	98,77,141
		Faridabad (N)	4	1,39,35,083
		Faridabad (S)	1	1,99,25,624
		Faridabad (W)	5	35,27,4220
		Gurugram (E)	6	2,38,79,029
		Gurugram (N)	5	6,79,22,470
		Gurugram (S)	4	2,61,97,510
		Gurugram (W)	5	3,36,88,575
		Hisar	1	32,71,006
		Jagadhri	1	23,79,993
		Jhajjar	3	1,18,60,606
		Narnaul	1	27,52,985
		Rewari	2	4,73,14,782
		Rohtak	3	6,85,352,25
Sirsa	1	67,94,726		
Sonipat	4	1,98,59,037		
	Total		50	39,66,63,164
3	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9	Bhiwani	1	27,43,634
		Faridabad (E)	2	36,53,938
		Faridabad (S)	2	39,36,989
		Faridabad (W)	2	39,76,015
		Gurugram (E)	2	3,52,38,780
		Gurugram (N)	3	61,23,793
		Hisar	1	17,63,044
		Narnaul	1	17,51,269
		Panipat	3	62,04,177
		Rewari	1	22,33,936
		Rohtak	1	18,77,235
Sonipat	1	17,45,322		

Sr. No	Audit Dimension	DETC	No of Cases	Amount in ₹
	Total		20	7,12,48,132
4	Incorrect availment of ISD credit	Faridabad (W)	1	8,71,207
		Gurugram (E)	5	1,88,42,471
		Gurugram (N)	3	47,16,781
		Gurugram (S)	3	35,08,364
		Gurugram (W)	2	26,30,307
		Jhajjar	2	65,25,210
		Karnal	3	54,15,646
		Panchkula	1	33,30,475
		Rewari	2	66,53,385
		Rohtak	2	25,36,763
		Sonipat	1	12,94,53,484
	Total		25	18,44,84,093
5	Incorrect ISD credit reversal	Faridabad (E)	1	46,330
		Gurugram (E)	2	3,47,583
		Hisar	1	1,35,472
		Sonipat	1	4,286
	Total		5	5,33,670
6	Reconciliation between ITC availed in Annual returns with expenses in financial statements (14T)	Ambala	1	40,87,39,983
		Faridabad (N)	1	37,57,23,556
		Faridabad (S)	1	37,44,97,197
		Faridabad (W)	2	1,83,73,74,131
		Gurugram (E)	4	2,56,87,79,116
		Gurugram (N)	2	1,45,42,45,214
		Gurugram (S)	1	85,69,85,700
		Gurugram (W)	6	7,15,65,69,964
		Karnal	1	35,76,76,249
		Panchkula	2	63,68,60,203
		Panipat	1	1,94,17,35,577
		Rewari	2	1,23,97,81,375
		Rohtak	1	49,52,91,864
	Total		25	19,70,42,60,129
7	Mismatch of ITC availed between Annual returns and Books of accounts (12F)	Ambala	1	3,39,41,704
		Faridabad (E)	2	12,19,00,892
		Faridabad (S)	1	3,27,31,224
		Faridabad (W)	1	2,99,23,278
		Gurugram (E)	6	21,80,56,476
		Gurugram (N)	2	1,19,15,08,478
		Gurugram (S)	3	42,69,33,042
		Gurugram (W)	3	21,28,73,556
		Hisar	1	15,54,31,888
		Jhajjar	1	5,06,07,788
		Rewari	1	2,52,97,910
		Rohtak	3	11,21,95,314
			Total	
8	Mismatch in turnover declared in GSTR 9C Table 5R	Ambala	4	1,23,99,85,152
		Faridabad (E)	3	2,26,63,88,796
		Faridabad (N)	2	1,66,88,51,076
		Faridabad (S)	2	2,25,15,95,908
		Faridabad (W)	1	35,36,55,936
		Gurugram (E)	9	7,07,66,73,664

Sr. No	Audit Dimension	DETC	No of Cases	Amount in ₹
		Gurugram (N)	6	3,06,88,48,908
		Gurugram (S)	2	87,58,60,094
		Gurugram (W)	4	2,48,50,87,856
		Hisar	1	1,05,49,60,190
		Karnal	1	25,04,92,320
		Jind	1	21,56,28,752
		Mewat	1	61,35,11,550
		Narnaul	1	30,71,14,496
		Panipat	2	48,72,90,864
		Rewari	4	4,83,65,02,658
		Sonipat	6	10,90,16,16,034
	Total		50	39,95,40,64,254
9	Mismatch in taxable turnover declared in GSTR 9C Table 7G	Ambala	1	14,68,02,112
		Faridabad (E)	1	19,05,87,392
		Faridabad (N)	2	43,08,17,408
		Gurugram (E)	9	1,90,18,98,688
		Gurugram (S)	3	52,61,49,856
		Gurugram (W)	3	46,97,60,288
		Jagadhari	1	70,44,01,220
		Kaithal	1	14,37,26,864
		Karnal	1	17,66,15,840
		Mewat	3	51,25,15,952
		Panipat	1	19,35,41,024
		Rewari	1	16,82,08,528
		Sirsa	1	19,01,53,440
		Sonipat	1	18,67,18,400
	Total		29	5,94,18,97,012
10	Mismatch in tax paid between books of accounts and returns	Ambala	3	1,62,26,126
		Faridabad (E)	1	53,76,741
		Faridabad (N)	2	4,08,85,244
		Faridabad (S)	1	48,54,215
		Faridabad (W)	2	1,69,68,686
		Gurugram (E)	10	18,10,99,783
		Gurugram (N)	8	72,78,06,655
		Gurugram (S)	4	6,41,80,817
		Gurugram (W)	4	6,34,11,903
		Hisar	3	3,19,22,072
		Jind	1	1,08,00,000
		Karnal	2	2,84,02,615
		Panchkula	3	2,72,97,446
		Panipat	1	46,50,170
		Rewari	1	1,05,83,752
		Sonipat	4	8,32,43,463
	Total		50	1,31,77,09,688
11	Unsettled liabilities	Ambala	1	5,16,38,188
		Bhiwani	2	35,99,48,309
		Faridabad (E)	3	36,23,34,180
		Faridabad (W)	2	74,61,43,157
		Gurugram (E)	5	32,33,00,741
		Gurugram (N)	2	2,68,75,50,079
		Gurugram (S)	1	9,33,88,920

Sr. No	Audit Dimension	DETC	No of Cases	Amount in ₹
		Gurugram (W)	2	19,15,65,808
		Karnal	1	19,31,44,617
		Narnaul	1	8,99,98,936
		Panchkula	3	26,68,61,127
		Rohtak	1	16,40,60,314
		Sonipat	1	4,31,68,220
	Total		25	5,57,31,02,596
12	Dimension-Composition taxpayers also availing e-commerce facility	Bhiwani	1	0
		Faridabad (N)	1	0
		Fatehabad	3	0
		Gurugram (E)	5	0
		Gurugram (N)	2	0
		Gurugram (S)	1	0
		Gurugram (W)	1	0
		Jagadhri	1	0
		Karnal	1	0
		Kurukshetra	2	0
		Rewari	1	0
		Rohtak	1	0
		Sirsa	3	0
	Total		23	0
13	GSTR 3B was not filed but GSTR 1 is available	Ambala	1	15,26,468
		Faridabad (E)	3	27,48,537
		Faridabad (S)	2	31,82,292
		Faridabad (W)	3	16,68,705
		Gurugram (E)	1	6,79,433
		Gurugram (N)	6	1,25,00,709
		Gurugram (S)	4	3,63,22,598
		Gurugram (W)	4	16,88,86,568
		Kaithal	1	5,31,849
	Total		25	22,80,47,159
14	Short payment of interest	Faridabad (E)	1	36,17,983
		Faridabad (W)	3	1,38,95,173
		Gurugram (E)	4	2,35,62,919
		Gurugram (N)	6	4,74,47,166
		Gurugram (S)	2	97,11,050
		Gurugram (W)	5	2,69,45,416
		Hisar	1	34,64,758
		Rewari	1	37,86,388
		Sirsa	1	63,47,197
		Sonipat	1	33,39,892
	Total		25	14,21,17,942
15	Stop filers	Jhajjar	1	18,720
	Total		1	18,720
	Gross total		428	81,49,32,70,472

Appendix VII
Summary of Centralized (Limited) Audit
(Refer Paragraph 2.9.8.4)
Reply Received

Sr No	Audit Dimension	DETC	GSTIN	Amount in ₹	Action taken
1.	ITC mismatch between GSTR 2A and GSTR 3B	Hisar	06XXXXXXXXXX1Z0	11,40,63,990	ASMT-10
2.	ITC mismatch between GSTR 2A and GSTR 3B	Karnal	06XXXXXXXXXX1ZJ	3,41,58,410	ASMT-10
3.	ITC availed under RCM vs payment of tax in GSTR 3B/ GSTR 9	Hisar	06XXXXXXXXXX1ZG	32,71,006	ASMT-10
4.	ITC availed under RCM vs payment of tax in GSTR 3B/ GSTR 9	Narnaul	06XXXXXXXXXXZB	27,52,985	ASMT-10
5.	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9	Hisar	06XXXXXXXXXX1Z0	17,63,044	ASMT-10
6.	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9	Panipat	06XXXXXXXXXX1ZA	19,94,261	ASMT-10
7.	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9	Panipat	06XXXXXXXXXX1ZT	19,75,295	ASMT-10
8.	Incorrect ISD credit reversal	Hisar	06XXXXXXXXXX1ZE	1,35,472	ASMT-10
9.	Reconciliation between ITC availed in Annual returns with expenses in financial statements (14T)	Karnal	06XXXXXXXXXX1ZJ	35,76,76,249	ASMT-10
10.	Reconciliation between ITC availed in Annual returns with expenses in financial statements (14T)	Panipat	06XXXXXXXXXX1ZE	1,94,17,35,577	ASMT-10
11.	Mismatch of ITC availed between Annual returns and Books of accounts (12F)	Hisar	06XXXXXXXXXX1ZW	15,54,31,888	ASMT-10
12.	Mismatch in turnover declared in GSTR 9C Table 5R	Hisar	06XXXXXXXXXX1ZW	1,05,49,60,190	ASMT-10
13.	Mismatch in turnover declared in GSTR 9C Table 5R	Mewat	06XXXXXXXXXX1ZK	61,35,11,550	ASMT-10
14.	Mismatch in turnover declared in GSTR 9C Table 5R	Panipat	06XXXXXXXXXX1Z9	26,66,02,704	ASMT-10
15.	Mismatch in taxable turnover declared in GSTR 9C Table 7G	Karnal	06XXXXXXXXXX1Z8	17,66,15,840	ASMT-10
16.	Mismatch in taxable turnover declared in GSTR 9C Table 7G	Mewat	06XXXXXXXXXX1Z2	16,29,11,984	ASMT-10
17.	Mismatch in taxable turnover declared in GSTR 9C Table 7G	Mewat	06XXXXXXXXXX1ZC	15,92,17,040	ASMT-10
18.	Mismatch in taxable turnover declared in GSTR 9C Table 7G	Mewat	06XXXXXXXXXX1Z6	19,03,86,928	ASMT-10
19.	Mismatch in tax paid between books of accounts and returns	Hisar	06XXXXXXXXXX1Z5	50,20,191	ASMT-10
20.	Mismatch in tax paid between books of accounts and returns	Karnal	06XXXXXXXXXX4ZQ	1,64,06,038	ASMT-10
21.	Mismatch in tax paid between books of accounts and returns	Karnal	06XXXXXXXXXX1ZP	1,19,96,577	ASMT-10

Sr No	Audit Dimension	DETC	GSTIN	Amount in ₹	Action taken
22.	Unsettled liabilities	Bhiwani	06XXXXXXXXXX1Z0	23,89,60,454	ASMT-10
23.	Unsettled liabilities	Bhiwani	06XXXXXXXXXX1Z9	12,09,87,855	ASMT-10
24.	Unsettled liabilities	Karnal	06XXXXXXXXXX1ZM	19,31,44,617	ASMT-10
25.	Dimension-Composition taxpayers also availing e-commerce facility	Kurukshetra	06XXXXXXXXXX1ZH	-	ASMT-10
26.	Dimension-Composition taxpayers also availing e-commerce facility	Kurukshetra	06XXXXXXXXXX1ZX	-	ASMT-10
27.	Dimension-Composition taxpayers also availing e-commerce facility	Karnal	06XXXXXXXXXX1ZD	-	ASMT-10
28.	GSTR 3B was not filed but GSTR 1 is available	Faridabad (South)	06XXXXXXXXXX1ZI	25,82,588	ASMT-10
	Total			5,82,82,62,733	(Say ₹ 582.83 crore)
29.	ITC mismatch between GSTR 2A and GSTR 3B	Rohtak	06XXXXXXXXXX1ZB	9,59,75,866	Action taken before query
30.	ITC availed under RCM vs payment of tax in GSTR 3B/ GSTR 9	Faridabad (South)	06XXXXXXXXXX1ZC	1,99,25,624	Action taken before query
31.	Incorrect availment of ISD credit	Gurugram (West)	06XXXXXXXXXX1ZJ	9,04,315	Action taken before query
32.	Incorrect availment of ISD credit	Gurugram (West)	06XXXXXXXXXX1Z1	17,25,992	Action taken before query
33.	Mismatch in turnover declared in GSTR 9C Table 5R	Jind	06XXXXXXXXXX1ZD	21,56,28,752	Action taken before query
34.	Mismatch in tax paid between books of accounts and returns	Hisar	06XXXXXXXXXX2ZE	1,54,96,451	Action taken before query
35.	Unsettled liabilities	Rohtak	06XXXXXXXXXX1ZR	16,40,60,314	Action taken before query
36.	Dimension-Composition taxpayers also availing e-commerce facility	Sirsa	06XXXXXXXXXX1ZY	-	Action taken before query
37.	Dimension-Composition taxpayers also availing e-commerce facility	Sirsa	06XXXXXXXXXX1ZJ	-	Action taken before query
38.	Dimension-Composition taxpayers also availing e-commerce facility	Sirsa	06XXXXXXXXXX1ZO	-	Action taken before query
39.	Dimension-Composition taxpayers also availing e-commerce facility	Fatehabad	06XXXXXXXXXX1Z5	-	Action taken before query
40.	Dimension-Composition taxpayers also availing e-commerce facility	Faridabad (North) Ward 2	06XXXXXXXXXX1ZE	-	Action taken before query
41.	Dimension-Composition taxpayers also availing e-commerce facility	Fatehabad	06XXXXXXXXXX1ZC	-	Action taken before query
42.	Dimension-Composition taxpayers also availing e-commerce facility	Fatehabad	06XXXXXXXXXX1Z9	-	Action taken before query
43.	Short payment of interest	Hisar	06XXXXXXXXXX1ZP	34,64,758	Action taken before query
44.	Mismatch in tax paid between books of accounts and returns	Hisar	06XXXXXXXXXX1ZI	1,14,05,430	Action taken before query
	Total			52,85,87,502	(Say ₹ 52.86 crore)
45.	ITC availed under RCM vs payment of tax in GSTR 3B/ GSTR 9	Gurugram (West)	06XXXXXXXXXX7Z9	51,66,941	Data entry error
46.	Incorrect availment of ISD credit	Karnal	06XXXXXXXXXX1ZG	26,57,832	Data entry error
47.	Incorrect availment of ISD credit	Rohtak	06XXXXXXXXXX1ZH	8,56,357	Data entry error
48.	ITC mismatch between GSTR 2A and GSTR 3B	Sonipat	06XXXXXXXXXX1ZR	14,00,03,630	Data entry error
49.	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9	Narnaul	06XXXXXXXXXX1ZG	17,51,269	Data entry error

Sr No	Audit Dimension	DETC	GSTIN	Amount in ₹	Action taken
50.	Mismatch in tax paid between books of accounts and returns	Jind	06XXXXXXXXXX1ZS	1,08,00,000	Data entry error
	Total			16,12,36,029	(Say ₹ 16.12 crore)
51.	ITC mismatch between GSTR 2A and GSTR 3B	Faridabad (South)	06XXXXXXXXXX1ZO	3,51,11,114	Department stated they are examining the AQ
52.	Incorrect availment of ISD credit	Karnal	06XXXXXXXXXX1ZJ	16,39,714	Department stated they are examining the AQ
53.	Incorrect availment of ISD credit	Karnal	06XXXXXXXXXX1ZN	11,18,100	Department stated they are examining the AQ
	Total			3,78,68,928	(Say ₹ 3.79 crore)
54.	Reconciliation between ITC availed in Annual returns with expenses in financial statements (14T)	Rohtak	06XXXXXXXXXX1Z6	49,52,91,864	Other valid explanation
55.	Mismatch of ITC availed between Annual returns and Books of accounts (12F)	Rohtak	06XXXXXXXXXX1ZK	2,58,29,810	Other valid explanation
	Total			52,11,21,674	(Say ₹ 52.11 crore)
56.	Short payment of tax under RCM vs ITC availed in GSTR 3B/ GSTR 9	Bhiwani	06XXXXXXXXXX1Z9	27,43,634	SCN
	Total			27,43,634	(Say ₹ 0.27 crore)
57.	Mismatch of ITC availed between Annual returns and Books of accounts (12F)	Faridabad (South)	06XXXXXXXXXX1Z4	3,27,31,224	Under correspondence
	Total			3,27,31,224	(Say ₹ 3.27 crore)
58.	ITC mismatch between GSTR 2A and GSTR 3B	Panipat	06XXXXXXXXXX3ZR	11,58,00,207	Without Document
59.	Reconciliation between ITC availed in Annual returns with expenses in financial statements (14T)	Faridabad (South)	06XXXXXXXXXX1ZG	37,44,97,197	Without document
60.	Mismatch in turnover declared in GSTR 9C Table 5R	Faridabad (South)	06XXXXXXXXXX1ZP	38,56,26,368	Without document
61.	Mismatch in tax paid between books of accounts and returns	Panipat	06XXXXXXXXXX1ZG	46,50,170	Without document
	Total			88,05,73,941	(Say ₹ 88.06 crore)

Appendix- VIII
Detailed Audit of GST returns
(Refer Paragraph 2.9.11)

Detailed Audit cases

(Amount in ₹)

Sr. No.	Criteria	GSTIN	DETC	Turnover
1.	L	06XXXXXXXXXX1ZO	Gurugram (East)	1,16,50,53,21,472
2.	L	06XXXXXXXXXX1ZE	Gurugram (East)	17,33,21,08,480
3.	L	06XXXXXXXXXX1ZE	Gurugram (South)	17,22,14,10,816
4.	L	06XXXXXXXXXX1ZS	Gurugram (East)	16,25,62,21,252
5.	L	06XXXXXXXXXX1ZL	Gurugram (South)	11,74,38,76,152
6.	L	06XXXXXXXXXX2Z3	Gurugram (North)	8,94,67,45,344
7.	L	06XXXXXXXXXX2ZW	Faridabad (West)	2,73,97,38,880
8.	L	06XXXXXXXXXX1ZL	Gurugram (East)	1,59,47,91,680
9.	L	06XXXXXXXXXX1ZU	Gurugram (North)	1,52,35,47,520
10.	L	06XXXXXXXXXX1ZZ	Gurugram (West)	1,27,12,68,625
11.	L	06XXXXXXXXXX1ZS	Gurugram (East)	1,22,17,48,739
12.	L	06XXXXXXXXXX1ZY	Gurugram (South)	83,54,71,616
13.	L	06XXXXXXXXXX1ZT	Gurugram (East)	43,88,45,312
14.	L	06XXXXXXXXXX5ZE	Gurugram (East)	42,61,42,980
15.	L	06XXXXXXXXXX1Z4	Gurugram (East)	42,01,03,232
16.	L	06XXXXXXXXXX1ZG	Gurugram (East)	38,36,64,260
17.	L	06XXXXXXXXXX2ZG	Gurugram (East)	35,09,71,968
18.	L	06XXXXXXXXXX1Z0	Gurugram (East)	34,88,25,099
19.	L	06XXXXXXXXXX1ZP	Gurugram (North)	30,71,84,424
20.	L	06XXXXXXXXXX1Z5	Gurugram (North)	28,29,88,642
21.	L	06XXXXXXXXXX1ZK	Faridabad (West)	22,01,16,448
22.	L	06XXXXXXXXXX1ZT	Gurugram (West)	21,89,44,976
23.	L	06XXXXXXXXXX1ZJ	Gurugram (East)	20,28,47,168
24.	M	06XXXXXXXXXX1ZM	Gurugram (West)	18,27,99,691
25.	M	06XXXXXXXXXX1ZO	Faridabad (West)	18,14,99,686
26.	M	06XXXXXXXXXX1ZQ	Gurugram (North)	14,96,65,319
27.	M	06XXXXXXXXXX1ZL	Gurugram (East)	13,58,39,696
28.	M	06XXXXXXXXXX1Z5	Faridabad (North)	10,75,97,184
29.	M	06XXXXXXXXXX1ZB	Gurugram (East)	6,75,11,480
30.	M	06XXXXXXXXXX1ZR	Gurugram (East)	5,97,45,352
31.	M	06XXXXXXXXXX1ZL	Gurugram (North)	5,03,24,576
32.	M	06XXXXXXXXXX1ZU	Gurugram (East)	4,33,28,400
33.	M	06XXXXXXXXXX1ZZ	Gurugram (East)	4,03,14,036
34.	M	06XXXXXXXXXX1ZM	Gurugram (East)	3,55,86,600
35.	S	06XXXXXXXXXX1Z9	Ambala	2,73,73,670
36.	S	06XXXXXXXXXX1ZT	Sirsa	2,73,48,952
37.	S	06XXXXXXXXXX1ZP	Ambala	2,36,13,940
38.	S	06XXXXXXXXXX1Z1	Sonipat	1,02,79,138

Appendix- IX

(Refer Paragraph 2.9.11.1)

Scope Limitation (Non-production of records)

(Amount in ₹)

Sr. No.	DETC	GSTN	Total	List of records not produced
1	Ambala	06XXXXXXXXXX1Z9	12,20,585	Invoices, Financial statements along with notes and schedules, Debit/credit notes and List of creditors.
		06XXXXXXXXXX1ZP	1,50,09,693	
	Total		1,62,30,278	
2	Faridabad (North)	06XXXXXXXXXX1Z5	63,69,729	
		Total		
3	Faridabad (West)	06XXXXXXXXXX1ZK	44,99,166	
		06XXXXXXXXXX2ZW	1,93,16,604	
		06XXXXXXXXXX1ZO	0	
Total		2,38,15,770		
4	Gurugram (East)	06XXXXXXXXXX1ZS	10,56,50,309	
		06XXXXXXXXXX1ZM	26,80,534	
		06XXXXXXXXXX1ZO	3,46,58,011	
		06XXXXXXXXXX1ZZ	38,64,037	
		06XXXXXXXXXX1ZR	41,65,773	
		06XXXXXXXXXX1ZB	52,96,594	
		06XXXXXXXXXX1ZE	1,14,41,06,494	
		06XXXXXXXXXX5ZE	1,92,84,420	
		06XXXXXXXXXX1ZL	4,24,17,058	
		06XXXXXXXXXX1ZG	4,23,90,987	
		06XXXXXXXXXX2ZG	36,66,316	
		06XXXXXXXXXX1ZS	4,60,35,136	
		06XXXXXXXXXX1ZJ	30,81,316	
		06XXXXXXXXXX1ZU	50,13,940	
		06XXXXXXXXXX1ZT	1,19,84,384	
		06XXXXXXXXXX1ZO	0	
06XXXXXXXXXX1Z4	3,73,32,006			
06XXXXXXXXXX1ZL	64,39,784			
Total		1,51,80,67,096		
5	Gurugram (North)	06XXXXXXXXXX1ZQ	1,34,37,590	
		06XXXXXXXXXX1Z5	4,29,66,663	

Sr. No.	DETC	GSTN	Total	List of records not produced
		06XXXXXXXXXXXX1ZL	1,19,26,082	
		06XXXXXXXXXXXX1ZP	1,19,39,178	
		06XXXXXXXXXXXX2Z3	19,14,878	
		06XXXXXXXXXXXX1ZU	14,69,34,385	
	Total		22,91,18,776	
6	Gurugram (South)	06XXXXXXXXXXXX1ZY	4,45,18,780	
		06XXXXXXXXXXXX1ZL	35,65,716	
		06XXXXXXXXXXXX1ZE	10,66,49,134	
	Total		15,47,33,630	
7	Gurugram (West)	06XXXXXXXXXXXX1ZT	35,79,720	
		06XXXXXXXXXXXX1ZZ	4,04,16,150	
		06XXXXXXXXXXXX1ZM	11,24,035	
	Total		4,51,19,905	
8	Sirsa	06XXXXXXXXXXXX1ZT	0	
	Total		0	
9	Sonipat	06XXXXXXXXXXXX1Z1	58,30,622	
	Total		58,30,622	
Grand Total			1,99,92,85,806	

Appendix- X**(Refer Paragraph 2.9.12.2)****Short reversal of ITC as reversal done in 7H of GSTR 9 and reversal worked out as per exempted supply of GSTR 9 table 5 (D+E)/3B.****(Amount in ₹)**

Sr. No.	DETC	GSTN	Exempted and Nil Rated supply GSTR-9/5 (D+E)/3B	Total Turnover as per GSTR-9/3B	Total ITC availed as per GSTR-9	Reversal worked out as per available database	Reversal done as per Table 7H of GSTR 9	Short Reversal or Non-Reversal
			A	B	C	D	E	F=D-E
1	Gurugram (East)	06XXXXXXXXXX1Z0	1,12,50,433	34,88,25,099	13,92,76,448	44,91,994	0	44,91,994
2	Gurugram (East)	06XXXXXXXXXX1ZJ	20,28,47,168	20,28,47,168	15,79,076	15,79,076	0	15,79,076
3	Gurugram (East)	06XXXXXXXXXX1ZL	1,30,38,368	13,52,03,670	1,32,03,911	12,73,319	0	12,73,319
4	Gurugram (North)	06XXXXXXXXXX1ZL	3,60,87,288	5,03,24,576	71,67,872	51,40,015	0	51,40,015
5	Gurugram (East)	06XXXXXXXXXX1ZT	35,18,04,480	42,94,37,500	1,32,21,232	1,08,31,119	44,42,595	63,88,524
6	Gurugram (North)	06XXXXXXXXXX1ZP	1,86,44,824	30,71,84,424	1,93,97,591	11,77,354	3,84,019	7,93,335
7	Gurugram (South)	06XXXXXXXXXX1ZE	13,67,45,232	16,63,54,10,728	3,42,57,36,904	2,81,60,001	14,89,636	2,66,70,365
8	Gurugram (West)	06XXXXXXXXXX1ZT	73,64,163	19,29,38,449	2,38,08,460	9,08,732	0	9,08,732
9	Faridabad (West)	06XXXXXXXXXX2ZW	1,89,98,722	2,73,97,38,832	27,58,82,985	18,42,634	7,61,993	10,80,641
10	Gurugram (East)	06XXXXXXXXXX1ZS	5,49,79,64,032	16,25,62,21,252	63,76,46,732	10,68,84,807	62,15,490	10,06,69,317
11	Gurugram (East)	06XXXXXXXXXX5ZE	13,84,079	42,61,42,979	8,56,64,674	2,84,126	0	2,84,126
Total								14,92,79,444

Appendix- XI

(Refer Paragraph 2.9.12.2)

Mismatch in availing of ITC through Input Service Distribution in GSTR 9 table 6G and ISD distributed

(Amount in ₹)

Sr. No.	DETC	GSTN	ISD Credit availed in R-9 Table 6G	ISD Credit availed in 3B Table 4A (5)	ISD Distributed	No. of Distributors for the Taxpayers	Mismatch
1	Gurugram (North)	06XXXXXXXXXX2Z3	19,14,878	19,14,878	0	0	19,14,878
	Total						19,14,878

Appendix- XII

(Refer Paragraph 2.9.12.2)

The ITC available as per GSTR-2A with all its amendments was compared with ITC availed in GSTR 3B and GSTR 9 (whichever is higher)

(Amount in ₹)

Sr. No.	DETC	GSTN	ITC availed as per GSTR 2A	ITC availed as per GSTR 3B	ITC availed as per GSTR 9	Whichever is higher (B & C)	Amount of deviation of mismatch of ITC
			A	B	C	D	E=D-A
1.	Ambala	06XXXXXXXXXX1Z9	20,67,365	22,52,349	0	22,52,349	1,84,984
2.	Ambala	06XXXXXXXXXX1ZP	20,10,563	34,24,579	91,60,923	91,60,923	71,50,360
3.	Faridabad (North)	06XXXXXXXXXX1Z5	1,49,48,171	1,89,54,488	1,89,54,488	1,89,54,488	40,06,317
4.	Faridabad (West)	06XXXXXXXXXX1ZK	1,37,71,161	1,78,58,834	1,78,63,422	1,78,63,422	40,92,261
5.	Faridabad (West)	06XXXXXXXXXX2ZW	16,58,09,425	18,40,45,388	16,57,68,972	18,40,45,388	1,82,35,963
6.	Gurugram (East)	06XXXXXXXXXX1ZM	14,09,262	25,40,295	28,29,711	28,29,711	14,20,449
7.	Gurugram (East)	06XXXXXXXXXX1Z0	14,32,64,385	17,01,32,544	17,01,32,544	17,01,32,544	2,68,68,159
8.	Gurugram (East)	06XXXXXXXXXX1ZZ	50,84,825	61,60,900	0	61,60,900	10,76,075
9.	Gurugram (East)	06XXXXXXXXXX1ZR	1,07,18,452	1,33,74,321	1,33,74,321	1,33,74,321	26,55,869
10.	Gurugram (East)	06XXXXXXXXXX1ZB	39,65,887	49,78,258	79,65,299	79,65,299	39,99,412
11.	Gurugram (East)	06XXXXXXXXXX1ZE	1,94,92,35,223	2,93,41,37,674	1,91,01,39,741	2,93,41,37,674	98,49,02,451
12.	Gurugram (East)	06XXXXXXXXXX5ZE	6,83,72,519	8,72,64,495	8,72,64,499	8,72,64,499	1,88,91,980
13.	Gurugram (East)	06XXXXXXXXXX1ZL	6,48,11,578	7,02,73,598	6,59,42,050	7,02,73,598	54,62,020
14.	Gurugram (East)	06XXXXXXXXXX1ZG	4,10,99,492	5,21,59,112	4,25,04,080	5,21,59,112	1,10,59,620
15.	Gurugram (East)	06XXXXXXXXXX2ZG	73,01,715	87,56,358	87,56,358	87,56,358	14,54,643
16.	Gurugram (East)	06XXXXXXXXXX1ZS	4,54,02,457	5,47,55,934	5,48,76,214	5,48,76,214	94,73,757
17.	Gurugram (East)	06XXXXXXXXXX1ZJ	16,47,819	28,08,990	24,67,921	28,08,990	11,61,171
18.	Gurugram (East)	06XXXXXXXXXX1ZU	53,49,352	88,20,006	88,20,005	88,20,006	34,70,654
19.	Gurugram (East)	06XXXXXXXXXX1ZT	40,34,345	86,46,794	41,62,790	86,46,794	46,12,449
20.	Gurugram (East)	06XXXXXXXXXX1Z4	6,88,97,085	7,85,73,886	6,88,37,201	7,85,73,886	96,76,801
21.	Gurugram (East)	06XXXXXXXXXX1ZL	1,00,30,607	1,18,22,680	1,13,96,560	1,18,22,680	17,92,073
22.	Gurugram (North)	06XXXXXXXXXX1ZQ	1,76,66,826	3,10,18,020	3,10,18,020	3,10,18,020	1,33,51,194
23.	Gurugram (North)	06XXXXXXXXXX1Z5	1,25,25,905	4,11,52,134	1,23,87,820	4,11,52,134	2,86,26,229
24.	Gurugram (North)	06XXXXXXXXXX1ZL	59,41,517	71,67,872	0	71,67,872	12,26,355

Sr. No.	DETC	GSTN	ITC availed as per GSTR 2A	ITC availed as per GSTR 3B	ITC availed as per GSTR 9	Whichever is higher (B & C)	Amount of deviation of mismatch of ITC
			A	B	C	D	E=D-A
25.	Gurugram (North)	06XXXXXXXXXX1ZP	1,93,23,015	2,17,45,228	2,17,45,228	2,17,45,228	24,22,213
26.	Gurugram (North)	06XXXXXXXXXX1ZU	12,46,909	13,78,34,448	12,19,438	13,78,34,448	13,65,87,539
27.	Gurugram (South)	06XXXXXXXXXX1ZY	36,79,18,020	40,55,42,752	0	40,55,42,752	3,76,24,732
28.	Gurugram (West)	06XXXXXXXXXX1ZT	20,2,52,208	2,24,00,680	1,87,61,266	2,24,00,680	21,48,472
29.	Gurugram (West)	06XXXXXXXXXX1ZZ	12,04,81,881	13,28,77,413	13,28,76,945	13,28,77,413	1,23,95,532
30.	Gurugram (West)	06XXXXXXXXXX1ZM	2,57,94,534	2,69,18,569	2,69,18,569	2,69,18,569	11,24,035
31.	Sonipat	06XXXXXXXXXX1Z1	28,20,769	40,53,996	40,53,996	40,53,996	12,33,227
	Total		3,22,32,03,272	4,57,24,52,595	2,92,01,98,381	4,58,15,90,268	1,35,83,86,996

Appendix- XIII

(Refer Paragraph 2.9.12.2)

The tax liability under RCM in GSTR 9 was compared with tax payable as per GSTR 3B.

(Amount in ₹)

Sr. No.	DETC	GSTN	RCM ITC availed in GSTR 3B	RCM tax payable in GSTR 3B	RCM ITC availed in R-9	RCM mismatch
1	Gurugram (East)	06XXXXXXXXXX1Z0	1,82,38,024	1,80,10,078	1,82,38,018	2,27,940
2	Gurugram (North)	06XXXXXXXXXX1Z5	1,11,560	52,760	1,11,560	58,800
	Total					2,86,740

Appendix- XIV

(Refer Paragraph 2.9.12.2)

Table 12F (Un-reconciled ITC) of the form 9C captures the unreconciled ITC between the annual return GSTR 9 and that declared in the Financial Statements for the year after the requisite adjustments. Un-reconciled ITC availed in Annual Return (Table 12F of Form 9C)

(Amount in ₹)					
Sr. No.	DETC	GSTIN	ITC availed as per audited financial statements or books of account (12D of GSTR 9C)	ITC claimed in GSTR 9 (12 E or 14S of GSTR-9C)	Excess ITC availed or Un-reconciled ITC Table 12 F of 9C
			A	B	C = B-A
1	Ambala	06XXXXXXXXXXXX1ZP	34,24,580	91,60,923	57,36,343
2	Faridabad (West)	06XXXXXXXXXXXX1ZK	1,74,61,105	1,78,68,010	4,06,905
3	Gurugram (East)	06XXXXXXXXXXXX1ZM	10,43,280	23,03,365	12,60,085
4	Gurugram (East)	06XXXXXXXXXXXX1ZE	3,57,43,47,045	3,61,91,19,044	4,47,71,999
5	Gurugram (East)	06XXXXXXXXXXXX1ZG	8,62,16,379	6,38,71,392	2,23,44,987
6	Gurugram (East)	06XXXXXXXXXXXX2ZG	2,71,22,775	2,74,38,444	3,15,669
7	Gurugram (East)	06XXXXXXXXXXXX1ZT	81,84,694	82,09,612	24,918
8	Gurugram (East)	06XXXXXXXXXXXX1ZL	1,39,71,723	1,39,33,623	38,100
9	Gurugram (North)	06XXXXXXXXXXXX1Z5	5,54,29,428	5,54,15,050	14,378
10	Gurugram (North)	06XXXXXXXXXXXX1ZP	2,13,75,178	2,17,45,228	3,70,050
11	Gurugram (South)	06XXXXXXXXXXXX1ZE	3,17,99,76,640	3,25,99,55,410	7,99,78,770
12	Gurugram (West)	06XXXXXXXXXXXX1ZZ	14,24,62,100	17,04,82,718	2,80,20,618
13	Sonipat	06XXXXXXXXXXXX1Z1	0	40,53,996	40,53,996
	Total				18,73,36,818

Appendix- XV

(Refer Paragraph 2.9.12.2)

Non reversal of ITC on Capital goods. For this ITC reversal in lieu of Capital Goods used for taxable and exempted/nil supplies should not be less than in table 7C, 7D or 7H with reversal worked out in 6A. GSTR 9 Table 7D with reversal worked out

(Amount in ₹)

Sr. No.	DETC	GSTN	ITC on Capital Goods as per GSTR-9/6 B	Exempted and Nil Rated supply GSTR-9 5 (D+E)	Total Turnover as per Table 5N of GSTR 9	Reversal made on Capital Goods as per 7D of GSTR-9	Reversal worked out	Non reversal of ITC
			A	B	C	D	E	F=E-D
1	Gurugram (East)	06XXXXXXXXXX1ZT	4,51,512	35,18,67,564	43,04,18,518	0	3,69,112	3,69,112
	Total							3,69,112

Appendix- XVI**(Refer Paragraph 2.9.12.2)****The difference between ITC availed in 3B as shown in Table 6A of GSTR-9 and ITC availed in Table 6I of GSTR 9 was compared.****(Amount in ₹)**

Sr. No.	DETC	GSTN	ITC declared in GSTR-9 Table 6A	ITC available as per GSTR 9 Table 6I	Difference between ITC availed in 3B and declared in R9 (6J)=6I-6A	Excess availing of ITC
			A	B	C=B-A	D
1	Gurugram (East)	06XXXXXXXXXX5ZE	9,73,45,445	9,72,37,131	(-) 1,08,314	1,08,314
2	Gurugram (East)	06XXXXXXXXXX1ZL	7,84,02,739	7,49,39,061	(-) 34,63,678	34,63,678
3	Gurugram (East)	06XXXXXXXXXX1ZG	6,84,40,665	6,12,43,591	(-) 71,97,074	71,97,074
4	Gurugram (East)	06XXXXXXXXXX1ZJ	28,15,110	24,74,041	(-) 3,41,069	3,41,069
5	Gurugram (East)	06XXXXXXXXXX1Z4	6,74,97,670	5,77,51,921	(-) 97,45,749	97,45,749
6	Gurugram (South)	06XXXXXXXXXX1ZL	2,20,48,04,093	2,20,12,38,376	(-) 35,65,717	35,65,716
	Total					2,44,21,600

Appendix- XVII
(Refer Paragraph 2.9.12.3)

In order to analyse the un-discharged tax liability, relevant data were extracted from GSTR 1 and GSTR 9 for the year 2017-18 and the tax payable in these returns was compared with the tax paid declared in GSTR 3B.

(Amount in ₹)

Sr. No.	DETC	GSTN	Tax liability as per GSTR-1	Tax liability as per GSTR-3B	Tax liability as per GSTR-9	Tax liability mismatch
			A	B	C	D=A~C-B
1	Ambala	06XXXXXXXXXX1Z9	32,84,840	22,49,239	-	10,35,601
2.	Ambala	06XXXXXXXXXX1ZP	53,99,221	32,76,231	32,76,231	21,22,990
3.	Faridabad (North)	06XXXXXXXXXX1Z5	1,93,67,492	1,70,04,080	1,93,67,492	23,63,412
4.	Gurugram (East)	06XXXXXXXXXX1ZS	1,94,40,85,760	1,93,91,04,768	1,93,90,86,978	49,80,992
5.	Gurugram (East)	06XXXXXXXXXX1Z0	9,61,61,656	9,67,30,813	9,98,00,731	30,69,918
6.	Gurugram (East)	06XXXXXXXXXX1ZB	1,06,19,455	93,22,273	88,15,713	12,97,182
7.	Gurugram (East)	06XXXXXXXXXX1ZE	3,09,99,07,580	2,98,54,75,536	2,98,54,75,536	11,44,32,044
8.	Gurugram (East)	06XXXXXXXXXX1ZL	37,23,61,280	33,88,69,920	33,88,73,999	3,34,91,360
9.	Gurugram (East)	06XXXXXXXXXX1ZG	5,71,17,912	5,67,07,028	5,84,96,334	17,89,306
10.	Gurugram (East)	06XXXXXXXXXX2ZG	1,69,98,110	1,51,02,105	1,59,54,528	18,96,005
11.	Gurugram (East)	06XXXXXXXXXX1ZU	70,02,120	60,57,241	76,00,527	15,43,286
12.	Gurugram (East)	06XXXXXXXXXX1ZT	1,11,87,920	1,05,98,539	1,00,19,484	5,89,381
13.	Gurugram (East)	06XXXXXXXXXX1Z4	7,56,18,592	5,77,09,136	4,92,18,255	1,79,09,456
14.	Gurugram (East)	06XXXXXXXXXX1ZL	2,18,27,816	1,84,91,524	1,84,91,337	33,36,292
15.	Gurugram (North)	06XXXXXXXXXX1ZQ	2,93,22,112	2,92,35,716	2,13,54,358	86,396
16.	Gurugram (North)	06XXXXXXXXXX1Z5	5,09,33,760	3,66,70,700	5,09,37,956	1,42,67,256
17.	Gurugram (North)	06XXXXXXXXXX1ZL	81,22,424	25,62,712	-	55,59,712
18.	Gurugram (North)	06XXXXXXXXXX1ZP	2,09,97,302	1,26,43,722	1,19,90,666	83,53,580
19.	Gurugram (North)	06XXXXXXXXXX1ZU	27,42,38,528	26,38,91,696	27,42,38,542	1,03,46,846
20.	Gurugram (South)	06XXXXXXXXXX1ZY	35,36,32,320	34,67,38,272	-	68,94,048
21.	Gurugram (West)	06XXXXXXXXXX1ZT	10,96,254	5,73,738	5,78,957	5,22,516
22.	Gurugram (East)	06XXXXXXXXXX1Z1	27,89,235	22,45,836	22,45,836	5,43,399
23.	Gurugram (East)	06XXXXXXXXXX1ZS	9,18,52,728	5,52,91,352	5,52,91,349	3,65,61,376
24.	Gurugram (East)	06XXXXXXXXXX1ZR	1,07,85,460	92,75,556	1,03,51,229	15,09,904
25.	Gurugram (East)	06XXXXXXXXXX1ZZ	72,56,526	52,70,665	-	19,85,861
		Total	6,59,19,66,403	6,32,10,98,398	5,98,14,66,038	27,64,88,119

Appendix XVIII

(Refer Paragraph 5.7.1.1)

Alignment of IT System Objectives with Business Objectives

Sr. No.	IT System objective	Business objective	Other included functionality	Identified process to link IT System objective to Business objective	Benchmarks for measuring achievement	Roadmap for achieving and using other functionalities
1	to enhance program information	To improve performance monitoring	-	No document was available describing the functions to be incorporated in the application to monitor the improvement in performance of functions	No benchmarks have been included to assess the achievements and no exercise has been done for the same	No such document/ study was found in the records of the department.
2	to enhance financial reporting	To improve resource allocation decisions	-	No report indicating the improvement in resource allocation was made available	-do-	-do-
3	consolidating information sources and offering greater functionality	For greater employee productivity	To provide financial analysis capability	No report was made available indicating the increased employee productivity	-do-	-do-
4	standardisation of processes and skills	For reduction in employee training and transition costs	To provide financial analysis capability	No study report was made available indicating reduction in training and transition costs	-do-	-do-
5	improved data exchange between the Treasuries, Accountant General, Haryana and departments	To reduce the time and effort which is at present done through error analysis and reconciliation	-	No assessment report was available indicating reduction in time and effort for error analysis and reconciliation.	-do-	-do-
6	standardisation of common processes, systems, and data definitions	To reduce administrative costs	-	No such report was made available	-do-	-do-
7	re-engineered business processes	to reduce costs and/or generate additional revenues etc.	-	No such assessment report was available	-do-	-do-

(Source: Departmental Records)

Appendix XIX

(Refer Paragraph 5.7.1.2)

Amendments in Business Rules

Table A "The Punjab Treasury Rules"

Sr. No	Treasury Rules	Proposed Change	Remark/Justifications
1.	TR 7. (1)	Insert following Note below TR 7. (1) Note: The Banks receiving moneys on behalf of GOH, may credit received sum in a bank account before depositing it through Cyber Treasury System. However moneys received during the day should be deposited the same day through Cyber Treasury.	When Cyber Treasury will be used for all receipts. The money (cash, etc.) tendered at the agency banks will have to be first credited to a bank account before crediting to the state account through Cyber Treasury.
2.	TR 10 (i), (ii) and (iii)	May be amended (as per payment Procedures finalised through Cyber Treasury)	This is with reference to e-challan system of the cyber treasury

Table B "The Subsidiary Treasury Rules Issued under Punjab Treasury Rules"

Sr. No.	Subsidiary Treasury Rules	Proposed Change	Remark/Justifications
1.	STR 2.7, 2.8, 2.9, 2.10, 2.11, 2.14, 2.19, 2.20, 2.21 and 2.23	May be amended (as per Payment Procedures through Cyber Treasury)	This is with reference to e-challan system of the cyber treasury. Relevant STRs will be amended accordingly.
2.	STR 2.24 and 2.25	May be referred in report section of IFHRMIS	To be included in standard periodical reports of IFHRMIS
3.	STR 2.9 (1) to (6) and notes below	May be deleted	Money will have to be deposited through Cyber Treasury in all cases
4.	<u>General Note:</u>	All bill forms referred in the STRs will be replaced by relevant electronic forms and related instructions after design/ development of the IFHRMIS	Applicable for all references to STR forms
5.	STR 4.5 and 1. and 2. Note Exceptions 1. & 2. All notes below and STR 4.6	May be deleted	The reference is in the context of preparation of manual form (point 4. above referred)
6.	(vi) <i>General instructions regarding Preparation and form of Vouchers</i> 'as contained in STR 4.7' (read with all sections, notes, etc.)	Will be replaced by the relevant section of the manual of IFHRMIS	Instructions regarding filling up of electronic forms in IFHRMIS manual

Sr. No.	Subsidiary Treasury Rules	Proposed Change	Remark/Justifications
7.	<i>(x) Government...cheques</i> “as contained in STR 4.12 to 4.16; 4.75 to 4.78, 4.81 (b) and 4.86, 4.87, 4.89 and 4.90	To be replaced by the relevant section of the manual of IFHRMIS for disbursements in Works/Forest departments	Instructions regarding Works/Forest disbursement in IFHRMIS to be online rather than through cheques
8.	STR4.50	May be deleted	There is no likelihood of any sub-treasury setup in IFHRMIS
9.	(viii) Pension Payments “provisions as contained in STR 4.92 to 4.109	To be amended as per procedure finalised for ‘e-pension’ and/or procedures finalised CPMMS in IFHRMIS	
10	<i>(x) Telegraphic.....Drafts</i> “STR 4.115 to 4.127	May be Deleted	There will be no scope of such encashment through treasuries
11	“STR 4.131 (ii), STR4.132, STR 4.143, STR 4.145, STR 4.153, STR 4.158 and STR 4.159	Word cheques may be replaced by electronic form for deposits	
12	STR 4.181	May be deleted	Cheque systems to be dispensed within IFHRMIS