

Appendix 1.1

(Reference: Paragraph 1.8; Page 4)

Detail of nature of irregularities pointed out through outstanding Inspection Reports

(₹ in crore)

Sr. No.	Nature of irregularities	Number of Paragraphs	Amount
1	Non-recovery/short recovery and other recoveries	37	200.90
2	Suspected embezzlement and misappropriation	46	631.28
3	Undue benefit to millers	5	73.52
4	Blockade of funds	33	186.15
5	Non-disposal of unserviceable goods and items	5	7.45
6	Loss due to various reasons	55	178.80
7	Irregular expenditure	15	7.31
8	Other paragraphs	48	12.04
	Total	244	1,297.45

(Source : Information derived from the data maintained in the office of PAG (Audit) Haryana)

Appendix 1.2

(Reference: Paragraph 1.9; Page 5)

List of Outstanding Paragraphs to be discussed in PAC for the year 2010-11, 2011-12, 2012-13 and 2013-14 as on 31 December 2015.

Sr. No.	Name of Department	Period	Total paras	Para No.
1.	Agriculture	2011-12	1	4.3.7
		2013-14	1	3.1
2.	Education	2011-12	3	4.1.3, 4.3.1, 5.1
		2012-13	1	2.3
		2013-14	3	2.1, 3.3, 3.4 and (3.8)
3.	Food and Supplies	2011-12	1	4.2.5
		2012-13	1	3.5
4.	Home (Police)	2011-12	1	3.4
		2013-14	2	3.10, 3.11
5.	Health and Family Welfare	2011-12	1	4.1.1 (a)
		2013-14	2	2.2, 3.10
6.	Health and Medical Education Department	2012-13	1	3.6
7.	Social Justice and Empowerment	2011-12	1	3.3
8.	Irrigation	2011-12	3	2.2, 2.3, 4.1.2
		2012-13	2	3.10, 3.11
		2013-14	2	3.13, 3.14
9.	Public Works Department(B&R)	2011-12	2	4.2.3, 4.3.5
		2012-13	2	3.13, 3.14
10.	Public Works Department(P&H)	2011-12	5	4.1.1 (b), 4.2.4, 4.3.2, 4.3.3, 4.3.4
		2012-13	2	2.1, 3.12
		2013-14	2	3.15, 3.16
11.	Revenue	2012-13	1	3.15
		2013-14	1	3.18
12.	Rural Development	2011-12	1	2.4
		2012-13	1	2.4
13.	Town and Country Planning (Haryana Urban Development Authority)	2012-13	2	3.16, 3.17
		2013-14	2	2.3, 3.20
14.	Housing Department (Housing Board Haryana)	2012-13	1	3.8
15.	Transport	2011-12	2	4.2.6, 4.3.6
		2012-13	1	3.18
		2013-14	2	3.21, 3.22
16.	Administration of Justice	2011-12	1	4.2.2
		2012-13	1	3.7
17.	General Administration(HPSC)	2013-14	1	3.8
18.	Labour and Employment	2011-12	1	2.1
19.	Panchayats Department	2011-12	1	3.1
		2012-13	1	3.4
		2013-14	1	3.2
20.	Urban Local Bodies Department	2012-13	3	2.2, 3.19, 3.20

Sr. No.	Name of Department	Period	Total paras	Para No.
21.	Co-operation Department	2012-13	1	2.5
22.	Civil Aviation Department	2012-13	1	3.1
23.	Civil Secretariat	2012-13	2	3.2, 3.3
24.	Public Relation Department	2012-13	1	3.9
25.	Welfare of SC and BC Department	2012-13	1	3.21
26.	Environment (HSPCB)	2013-14	2	3.5, 3.6
27.	Finance	2013-14	1	3.7
28.	Horticulture	2013-14	1	3.12
29.	Renewable Energy (HREDA)	2013-14	1	3.17
30.	Sports and Youth Affairs	2013-14	1	3.19
31.	Women and Child Development	2013-14	1	3.23
	TOTAL PARAS		76	

Source: Information derived from the data maintained by the Public Accounts Committee)

Appendix 1.3

(Reference: Paragraph 1.9; Page 5)

Details of Audit Report paragraphs for which action taken notes (ATNs) were awaited for the years 2010-11, 2011-12, 2012-13 and 2013-14 as on 31 May 2015

Sr. No.	Name of Department	CAG Audit Report	Total paras	Para No.
1	Agriculture	2011-12	1	4.3.7
		2013-14	1	3.1
2	Home (Police and Jail)	2012-13	1	3.7
		2013-14	2	3.10, 3.11
3	Irrigation	2011-12	2	2.2, 2.3(irrigation portion) 4.1.2
		2012-13	2	3.10, 3.11
		2013-14	2	3.13, 3.14
4	Public Works Department (B&R)	2011-12	1	4.2.3
		2012-13	1	3.13
	Public Works Department (B&R), combined para PW (B&R),PW (PH),Irrigation	2012-13	1	3.14
5	Revenue	2012-13	1	3.15
		2013-14	1	3.18
6	Transport	2011-12	2	4.2.6, 4.3.6
		2012-13	1	3.18
		2013-14	2	3.21, 3.22
7	Town and Country Planning (Haryana Urban Development Authority)	2012-13	2	3.16, 3.17
		2013-14	2	2.3, 3.20
8	Rural Development	2011-12	1	2.4
		2012-13	1	2.4
9	Health and family welfare	2011-12	1	4.1.1(a)
		2012-13	2	2.1, 3.12
		2013-14	2	2.2, 3.9
10	Administration of Justice Department	2011-12	1	4.2.2
11	General Administration	2013-14	1	3.8
12	Environment (HSPCB)	2013-14	2	3.5, 3.6
13	Welfare of Scheduled Castes and Backward Classes	2012-13	1	3.21
14	Urban Local Bodies Department	2012-13	3	2.2, 3.19, 3.20
15	Education	2012-13	1	2.3
		2013-14	3	2.1, 3.3, 3.4 (portion of 3.8)
16	Cooperation	2012-13	1	2.5
17	Civil Aviation	2012-13	1	3.1

Sr. No.	Name of Department	CAG Audit Report	Total paras	Para No.
18	Development and Panchayats	2012-13	1	3.4
		2013-14	1	3.2
19	Health and Medical Education	2012-13	1	3.6
20	Housing Board Haryana	2012-13	1	3.8
21	Information, Public Relations and Cultural Affairs	2012-13	1	3.9
22	Finance	2013-14	1	3.7
23	Horticulture	2013-14	1	3.12
24	Sports and Youth Affairs	2013-14	1	3.19
25	Women and Child Development	2013-14	1	3.23
	Total		55	

(Source : Information derived from minutes of proceedings of the Public Accounts Committee)

Appendix 1.4

(Reference: Paragraph 1.9; Page 5)

List of paragraphs where recovery has been pointed out but no action has been taken by the Administrative Departments

Sr. No.	Name of Administrative Department	Year of Audit Report	Paragraph Number	Amount (₹ in lakh)
1.	Agriculture	2000-01	6.3	40.45
		2013-14	3.1	4,131.00
2.	Animal Husbandry	2000-01	3.4	21.96
		2001-02	6.3	747.00
3.	Finance	2001-02	3.3	5.62
		2013-14	3.7	2,021.00
4.	Food and Supplies	2002-03	4.6.8	23.89
5.	Rural Development (DRDA)	2001-02	6.1.11	0.54
		2011-12	2.4.10.2	2.60
6.	Town and Country Planning (HUDA)	2000-01	3.16	15,529.00
		2001-02	6.10	4,055.00
		2011-12	2.3.10.8	16,700.00
		2013-14	2.3.10.6	1,266.00
			2.3.10.7	44.41
			2.3.10.11	37,386.00
		3.20	84.64	
7.	Women and Child Development	2009-10	1.12.13.1	8.25
			1.12.13.3	4.09
8.	Social Justice and Empowerment (District Red Cross Society)	2011-12	3.3.5.1	1,572.00
			3.3.5.2	71.00
9.	PED (Irrigation)	2010-11	3.1.2	62.25
10.	Labour and Employment	2011-12	2.1. 9.4	79.95
11.	Urban Local Bodies	2012-13	2.2.8.1	17,040.00
			2.2.8.6	10,182.00
			3.20	554.00
12.	Cooperation	2012-13	2.5.7.4	494.00
			2.5.9.3	767.00
13.	Health and Medical Education	2012-13	3.6	125.00
Total			28	1,13,018.65

Say ₹ 1,130.19 crore

(Source : Action taken notes on proceedings of Public Accounts Committee)

Appendix 1.5

(Reference: Paragraph 1.9; Page 5)

Details of outstanding recommendations of Public Accounts Committee on which the Government is yet to take final decision as on 31 May 2015

Sr. No	PAC Report	Year of Audit Report	Total no. of outstanding recommendation of PAC 1971-72 to 2009-10 as on 31 May 2015
1	9 th	1971-72	1
2	14 th	1973-74	1
3	16 th	1975-76	1
4	18 th	1976-77	1
5	21 st	1978-79	1
6	22 nd	1979-80	2
7	23 rd	1979-80	1
8	25 th	1980-81	3
9	26 th	1981-82	2
10	28 th	1982-83	1
11	29 th	1983-84	2
12	32 nd	1984-85	5
13	34 th	1985-86	5
14	36 th	1986-87	7
15	38 th	1987-88	6
16	40 th	1988-89	8
17	42 nd	1989-90, 90-91,91-92	4
18	44 th	1990-91, 91-92,92-93	8
19	46 th	1993-94	7
20	48 th	1993-94, 1994-95	3
21	50 th	1993-94,1994-95, 1995-96	33
22	52 nd	1996-97	15
23	54 th	1997-98	10
24	56 th	1998-99	14
25	58 th	1999-2000	39
26	60 th	2000-01	35
27	61 st	2001-02	12
28	62 nd	2002-03	20
29	63 rd	2005-06	25
30	64 th	2003-04	09
31	65 th	2004-05	21
32	67 th	2007-08	37
33	68 th	2006-07	57
34	70 th	2008-09	28
35	71 th	2009-10	31
		Total	455

(Source: Action taken notes on proceedings of Public Accounts Committee)

Appendix 1.6

(Reference: paragraph 1.10; Page 5)

Statement showing the details of rendering of account to CAG and submission of Audit Report to State Legislature by the autonomous bodies as on 31 August 2015

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2015)
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2012-13 to 2016-17	2011-12	2011-12	2009-10	2012-13 & 2013-14	Two years
2.	Haryana Labour Welfare Board, Chandigarh	2013-14 to 2017-18	2013-14	2013-14	2006-07	--	
3.	Haryana Urban Development Authority, Panchkula	2012-13 to 2016-17	2013-14	2011-12	2011-12	--	
4.	Haryana Housing Board, Panchkula	2009-10 to 2013-14	2013-14	2012-13	2012-13	--	--
5.	Haryana State Agricultural Marketing Board, Panchkula	2010-11 to 2014-15	2013-14	2013-14	2011-12	--	--
6.	Haryana Wakf Board, Ambala Cantt.	2013-14 to 2017-18	2013-14	2013-14	Not required to be laid down	-	
7.	Haryana State Legal Services Authority, Chandigarh	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2013-14	2013-14	-	-	-
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2013-14	2013-14	-	-	-
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2012-13	2012-13	-	2013-14	One year
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2013-14	2013-14	-	-	-
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurgaon	-do-	2013-14	-	-	-	-

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2015)
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	1996-97 to 2013-14	18 years
13.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Kaithal	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2013-14	2012-13	-	-	-
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	2013-14	-	-	-	-
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	2010-11	-	2011-12 to 2013-14	Three years
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	2013-14	-	-	-	-
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	2013-14	-	-	-	-
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonapat	-do-	2013-14	-	-	-	-
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2011-12	2011-12	-	2012-13 to 2013-14	Two years
20.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Hisar	-do-	2013-14	2012-13	-	-	-
21.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Narnaul	-do-	2013-14	2010-11	-	-	-
22.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Sirsa	-do-	2013-14	2013-14	-	-	-

Sr. No.	Name of the body	Period of entrustment of audit of accounts to CAG	Year up to which accounts were rendered	Year up to which Audit Report issued	Year up to which Audit Report submitted to State Legislature	Year for which accounts due	Period of delay in submission of accounts (upto 31 st August 2015)
23.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Ambala	-do-	2012-13	2012-13	-	2013-14	One year
24.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Jind	No entrustment required. Audit undertaken under Section 19 (2) of CAG's DPC Act 1971	2013-14	2012-13	-	-	-
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	-	2008-09 to 2013-14	Six years
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2007-08	2007-08	-	2008-09 to 2013-14	Six years
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	-	-	-	2009-10 to 2013-14	Five years
28.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Palwal	-do-	2012-13	2011-12	-	2013-14	One year
29.	Haryana Building and other Construction Workers Welfare Board, Chandigarh	2009-10 to 2013-14	2013-14	2011-12	2011-12	-	-

Appendix 2.1

(Reference: Paragraph 2.1.6.3; Page 11)

Details of villages having deficient water supply

Sr. No.	Name of Division	Villages under Jurisdiction of Division	Minimum Requirement of Water Supply	Villages With Prescribed Water Supply	Villages With Deficient Water Supply
1	PHED-1 Bhiwani	110	70 LPCD	26	84
2	PHED-2 Bhiwani	30	70 LPCD	8	22
3	PHED Charkhi Dadri	144	70 LPCD	30	114
4	PHED Tosham	140	70 LPCD	37	103
5	PHED Siwani	50	70 LPCD	11	39
6	PHED-1 Rewari	279	70 LPCD	79	200
7	PHED-1 Hisar	89	70 LPCD	64	25
8	PHED-1 Jhajjar	80	70 LPCD	1	79
9	PHED Panchkula	160	55 LPCD	142	18
10	PHED Ambala Cantt	201	55 LPCD	159	42
11	PHED, Mohindargarh	101	70 LPCD	0	101
12	PHED-2 Jhajjar	67	70 LPCD	10	57
13	PHED-2 Hisar	79	70 LPCD	27	52
14	PHED-2 Narnaul	118	70 LPCD	0	118
15	PHED-1 Sirsa	179	70 LPCD	149	30
	Total	1,827		743	1,084

Source: Data compiled from departmental records

Appendix 2.2

(Reference: Paragraph 2.1.7.1; Page 13)

Details of expenditure incurred in excess of sanctioned estimates

Sr. No.	Name of Division	Number of Cases	Estimated Cost	Expenditure upto March 2015	Excess
1	PHED-1 Jhajjar	35	2,933.10	3,887.68	954.58
2	PHED-2 Hisar	7	442.90	512.10	69.20
3	PHED Mohindargarh	11	794.45	884.50	90.05
4	PHED-1 Bhiwani	18	273.13	340.58	67.45
5	PHED-2 Jhajjar	9	848.38	971.89	123.51
6	PHED-2 Bhiwani	6	291.30	379.01	87.71
7	PHED-Tosham	23	1,065.67	1,329.59	263.92
8	PHED-1 Narnaul	33	614.14	797.13	182.99
9	PHED-3 Narnaul	4	235.90	266.13	30.23
10	PHED-1 Sirsa	16	573.30	695.38	122.08
	Total	162	8,072.27	10,063.99	1,991.72

Source: Data compiled from departmental records

Appendix 2.3

(Reference: Paragraph 2.1.8.3; Page 17)

Details of cases in which schemes were taken up without prior clearances from concerned authorities and clear title of land

Name of work	Approval date and sanctioned amount	Date of allotment/ Scheduled date of completion	Expenditure as of March 2015 (₹ in crore)	Remarks
Canal based independent water works at village Gopalwas falling under PHE Division Siwani	30 November 2012 at a cost of ₹ 2.06 crore under TFC	1 March 2013/ 1 March 2014	1.53	All components of the scheme were completed except inlet channel for raw water, which was not constructed as the scheme was formulated without proper survey and without obtaining prior permission from the Forest Department to execute the work of construction of inlet channel in the forest area. Besides, there was a dispute of land with a land owner regarding construction of channel.
Water Supply Scheme Kusumbhi for three villages under PHE Division No. I, Bhiwani	7 May 2010 at a cost of ₹ 1.72 crore	19 October 2011 / 19 October 2012	1.18	All components of the scheme were completed except inlet channel for raw water, which was not constructed as the scheme was formulated without proper survey and without obtaining prior permission from the Forest Department to execute the work of construction of inlet channel besides dispute with the land owners. The EE intimated (April 2015) that a separate estimate of ₹ 50 lakh by changing the alignment for pumping raw water from Jui feeder to outlet channel had been sanctioned to make the scheme functional.
Water supply facilities to Government polytechnic for women, Morni under PHE Division Panchkula	20 December 2012 at a cost of ₹ 1.47 crore revised to ₹ 2.26 crore.	March 2013/ 12 months at a cost of ₹ 1.53 crore	0.36	Completion of work was delayed due to delay in seeking clearance from the Forest Department for which an amount of ₹ 22.50 lakh was deposited on 9 November 2013 and permission was granted on 2 August 2014 and yet the work had not been completed as of December 2015. Thus, the work was taken up without obtaining permission from the Forest Department.
Augmentation of canal based water supply scheme Kailram group of three villages under PHE Division II, Kaithal.	Three estimates for ₹ 1.20 crore, ₹ 0.94 crore and ₹ 0.75 crore	The work was started in February 2006 and remains incomplete as of December 2015.	3.11	Completion of work had delayed due to non-obtaining of permission from the Forest Department for laying RCC Pipes in the forest area. Further, due to widening of road along the alignment of RCC Pipe channel, B&R authority had not allowed to construct the inlet channel. Villagers of the area had also showed resistance for construction of RCC Pipe channel above ground level. Approval of the Irrigation department for out-let for raw water from minor had also not been obtained. As such, the department had taken up the execution of work without taking clearances from concerned departments.
Augmentation of canal based water supply scheme for Kojinda group of two villages under PHE Division I, Narnaul	October 2012 ₹ 1.61 crore	22 August 2013/ 21 August 2014	1.32	The work was allotted to the agency without acquisition of land. Audit scrutiny showed that the EE had shown expenditure of ₹ 1.32 crore (₹ 1.07 crore on DI pipes in 2013-14 and ₹ 0.25 crore on various works such as installation of gas chlorinator at old existing boosting station, replacement/maintenance of old pipeline and local purchase/replacement of machinery of tube wells at old water works in 2013-15) on the work.
		Total	7.50	

Source: Data compiled from departmental records

Appendix 2.4

(Reference: Paragraph 2.1.8.5; Page 19)

Details of cases of delay in execution of works due to inaction of the departmental officers

Name of PHE Division	Name of scheme	Approval date and sanctioned amount	Expenditure (₹ in crore)	Remarks
1. Kaithal-1	Canal based independent water supply scheme of village Dundheri	May 2010/ ₹ 0.83 crore	0.74	Work was allotted (6 September 2010) to an agency for ₹ 79.61 lakh with a completion time period of 12 months. The agency was paid (11 December 2012) an amount of ₹ 40.97 lakh for the work executed. Despite time extension up to 31 January 2012, the agency failed to complete the work within the extended period. Therefore, action under clause-III of contract agreement was taken against the agency in May 2013 and the balance of work was allotted (February 2014) for ₹ 40.83 lakh to another contractor with a completion time of six months on risk and cost basis. The second agency also did not start the work even after taking action under Clause-2 of the contract agreement in September 2014. Audit observed that no further action was taken against the agency to withdraw the work from the agency and get it executed from another agency.
2. Jhajjar-3	Providing Independent water works for village Jharli	August 2010/ ₹ 1.91 crore	1.86	The work was allotted to an agency (15 February 2008) for ₹ 59 lakh with a completion period of nine Months. The agency did not complete the work within the prescribed time period. Thereafter, penalty as per clause-II of contract agreement was levied (8 April 2009). In the meantime, some deficiencies leading to sub-standard execution of work were noticed. But the agency neither rectified these deficiencies nor restarted the work. The work was withdrawn (March 2015) from the agency to get it executed on risk and cost of the agency. However, no action has been taken to execute the work from another agency (May 2015).
3. Narnaul-3	Canal based water supply scheme Pota	February 2009/ ₹ 1.13 crore	0.63	The work was allotted (29 July 2009) to an agency for ₹ 76.32 lakh with a completion period of 10 months by the PHE Division Mahendergarh. An expenditure of ₹ 63.40 lakh was incurred up to September 2013. Thereafter, the work was transferred to PHE Division No.3, Narnaul for further execution. But, the work was not executed by the contractor after September 2013. The department levied penalty against the agency as per clause-II of the contract agreement, but had not taken action against the agency to withdraw the work for getting the work done from other agency on risk and cost basis. The work was lying abandoned for about two years. In reply, the EE intimated (May 2015) that the department was considering in getting this work executed on risk and cost basis.
4. Narnaul-1	Canal based water supply scheme Gulawala	September 2012/ ₹ 4.05 crore	1.81	The work was allotted (August 2013) to a contractor for ₹ 1.47 crore with a completion period of 12 months. The agency completed the work in June 2014 except construction of pump house and inlet channel. The department changed the work of original DNIT by replacing the execution of the work of lying of 300 mm DI pipe for inlet channel with new technology in which 400 mm RCC pipe was to be laid. But, the contractor refused to execute the work of new technology. The tenders for the balance work of laying of inlet channel were not invited as of April 2015.
5. Narnaul-1	Water supply Mehrampur group of three villages	February 2009/ ₹ 1.34 crore	1.24	Work was allotted (2 December 2010) to a contractor for ₹ 68.31 lakh with a completion period of six months. This agency did not start the work. Thereafter, the work was withdrawn from the agency after taking necessary action as per clauses of contract agreement. The work was re-tendered and allotted (August 2012) to another agency for ₹ 81.29 lakh with a time limit of six months. This agency did not complete the work within the prescribed period. An amount of ₹ 89.10 lakh was paid (4 December 2013) to the agency for the work executed.

Name of PHE Division	Name of scheme	Approval date and sanctioned amount	Expenditure (₹ in crore)	Remarks
				Thereafter, the agency left the work. The work was withdrawn (March 2014) from the agency after taking action under clauses-II and III. No further action was taken to complete the work from any other agency at the risk and cost of the contractor.
6. Rewari-1	Canal based water supply scheme Naya Gaon and Hazariwas	May 2011/ ₹ 2.40 crore	1.94	The work was allotted (December 2011) to an agency for ₹ 53.44 lakh with a completion period of 6 months. The agency left the work in 2012-13, Clause-II was levied (April 2013). Audit observed that the EE did not initiate penal action under Clause-III of the contract agreement to get the balance work executed from another agency on risk and cost basis.
7. Mohindergarh	Augmentation of water supply scheme Akoda	August 2009/ ₹ 1.92 crore	1.11	The work was allotted (January 2010) to an agency at an estimated cost of ₹ 1.03 crore to be completed by July 2011. The agency was paid ₹ 46.98 lakh (November 2013) for the work done. No further work was executed by the agency. Penalty under clause II of the contract agreement was levied on 18 July 2014 but the agency did not start the work. Thereafter, clause III under the agreement was imposed (August 2014) to get it executed from another agency on risk and cost basis. No further action was taken to get the balance work completed (April 2015).
8. No. 3 Narnaul	Water supply scheme Pathera Group of villages	August 2009/ ₹ 1.88 crore	1.66	The work was allotted (18 January 2010) to an agency for ₹ 92.19 lakh with a completion period of 18 months by the PHE Division Mohindergarh. The work was transferred (September 2013) to PHE Division No.3, Narnaul but the agency did not execute the work relating to construction of in-let channel from Irrigation minor to the water works. The department had also not taken any penal action against the agency as per clauses of the agreement.
		Total	10.99	

Source: Data compiled from departmental records

Appendix 2.5

(Reference: Paragraph 2.1.8.8 (a); Page 21)

Details of diversion of funds provided for sustainability of water resources

Name of work	Approval date and sanctioned amount	Expenditure as of March 2015 (₹ in crore)	Status
One estimate for construction of water works, procurement of pipes, rising main for inlet channel etc. for rural water supply in villages Sehlanga, Dhalanwas and Jhamri and other works contingent thereto under PHE Division No. 1, Jhajjar.	02 March 2013/ ₹ 9.58 crore	3.56	Under progress
Seven estimates of seven rural water supply schemes for providing raw water arrangements and for construction of pumping stations etc. under PHE Division Charkhi Dadri.	May 2012 to March 2013/ ₹ 23.57 crore	11.31	Under progress
Five estimates of five RWS schemes for construction of additional SS Tanks under PHE Division No. 1 Sirsa.	26 July 2010/ ₹ 0.74 crore	0.76	Work completed
Three estimates for three RWS schemes for construction of additional SS Tanks under PHE Division No. 2 Sirsa.	26 July 2010 to 28 February 2012/ ₹ 0.52 crore	0.52	Work completed
Five estimates for five RWS schemes for construction of additional SS Tanks were sanctioned under PHE Division Fatehabad.	May 2011 to September 2012/ ₹ 1.44 crore	1.32	Work completed
Total	₹ 35.85crore	17.47	

Source: Data compiled from departmental records

Appendix 2.6

(Reference: Paragraph 2.2.6; Page 33)

Number of Government Schools and Government Aided Schools

Year	Number of Government Schools			Number of Government Aided Schools		
	As per SSA	As per MDM ¹	Difference	As per SSA	As per MDM	Difference
2010-11	14,779	14,927	148	316	378	62
2011-12	15,014	14,735	279	325	378	53
2012-13	14,925	14,892	33	450	315	135
2013-14	14,902	15,013	111	229	173	56
2014-15	14,582	14,380	202	229	272	43

Source: Data furnished by Director, Elementary Education Department and Haryana School Shiksha Pariyojna Parishad (HSSPP) implementing agency for SSA

Enrolment in Government and Government Aided Schools

Year	Government Schools			Government Aided Schools		
	As per SSA	As per MDM	Difference	As per SSA	As per MDM	Difference
2010-11	20,28,055	NA*	-	86,401	NA*	-
2011-12	21,15,588	21,17,808	2,220	79,599	55,868	23,731
2012-13	20,71,283	20,81,760	10,477	68,678	46,911	21,767
2013-14	20,36,864	19,78,128	58,736	65,625	47,133	18,492
2014-15	19,58,029	20,08,285	50,256	61,742	48,976	12,766

Source: Data furnished by Director, Elementary Education Department and Haryana School Shiksha Pariyojna Parishad (HSSPP) implementing agency for SSA

Note: * Not available

¹ Excluding Local Bodies Schools, National Child Labour Project Schools and Government Aided Schools

Appendix 2.7

(Reference: Paragraph 2.2.8.2; Page 38)

Details of foodgrains allocated and lifted in the State

(Figures in MT)

Year	Foodgrains Allocated	Foodgrains lifted	Percentage of Lifting	Shortfall
2010-11	53,806.61	29,893.90	56	44
2011-12	54,333.09	42,776.07	79	21
2012-13	60,413.37	45,986.38	76	24
2013-14	59,057.35	43,848.86	74	26
2014-15	55,786.34	37,954.50	68	32
	2,83,396.76	2,00,459.71		

Source: Project Approval Board (PAB) and Quarterly Progress Reports (QPRs)/Utilisation Certificates (UCs) sent by Director, Elementary Education (DEE) to GOI.

Details of allocation and lifting of foodgrains in selected districts

(Figures in MT)

Name of the district	Period	Foodgrains allocated	Foodgrains lifted	Percentage of lifting	Shortfall
Bhiwani	2010-15	19,083.84	12,855.40	67	33
Hisar	2012-15*	10,193.09	8,011.07	79	21
Karnal	2010-15	14,608.89	11,680.97	80	20
Kurukshetra	2011-15**	10,122.80	7,610.96	75	25
Rewari	2010-15	8,842.82	6,131.18	69	31
Sirsa	2010-15	17,971.09	13,216.99	74	26

Note: * Record for the duration 2010-11 to 2011-12 not available.

** Record for the duration 2010-11 not available.

Source: Data furnished by selected District Elementary Education Officers (DEEOs).

Appendix 2.8

(Reference: Paragraph 2.2.8.2; Page 38)

Foodgrains requirement and actual receipt in selected schools

District	Number of Schools	Requirement	Actual Receipt	Short Receipt	Percentage of short receipt
		(in quintals)			
Bhiwani	30	5,895	4,107	1,788	30
Hisar	30	6,014	3,732	2,282	38
Karnal	30	6,163	4,251	1,912	31
Kurukshetra	06	968	765	203	21
Rewari	30	3,371	2,518	853	25
Sirsa	30	6,122	4,417	1,705	28

Source: Data compiled from the records of selected schools.

Appendix 2.9

(Reference: Paragraph 2.2.10.1; Page 46)

Details of inspections carried out by the Department

Year	Total number of schools/centres	Number of schools/ centres to be inspected	Number of schools/centres actually inspected	Percentage of schools/centres inspected
2010-11	15,434	35,250 ²	1,050	3
2011-12	15,596	35,250	4,386	12
2012-13	15,466	35,250	5,693	16
2013-14	15,305	35,250	4,568	13
2014-15	14,714	35,250	3,126	9

Source: Data as per QPRs sent to MHRD.

Details of inspections carried out by DEEOs of selected districts

Name of the district	Period	No. of schools/centres to be inspected	Schools/centres inspected	Percentage of inspection
Bhiwani	2013-15*	500	120	24
Hisar	2010-15	1,250	475	38
Karnal	2010-15	1,250	304	24
Kurukshetra	2012-15**	750	142	19
Rewari	2010-15	1,250	312	25
Sirsa	2014-15***	250	129	52

Note: * Record for the period 2010-13 was not available.

** Record for the period 2010-12 was not available.

*** Record for the period 2010-14 was not available.

Details of inspections carried out by BEOs of selected Blocks

Name of the district	Period	No. of schools/centres to be inspected	Schools/centres inspected	Percentage of inspection
Bhiwani	2010-15	5,000	928	19
Hisar	2010-15	5,000	395	08
Karnal	2010-15	5,000	322	06
Kurukshetra	2010-15	5,000	646	13
Rewari	2010-15	5,000	568	11
Sirsa	2010-15	5,000	488	10

Source: Data provided by selected DEEOs and BEOs.

² A. State Level: Number of Schools to be inspected in a month X 10 month = 25 X 10=250
 B. DEEOs Level: Number of DEEO's X Number of Schools to be inspected in a month X 10 month = 21 X 25 X 10 =5,250
 C. BEOs Level: Number of School X Number of BEO's X 10 month = 25 X 119 X 10=29,750
 A + B + C = 250 + 5,250 + 29,750 = 35,250

Appendix 2.10

(Reference: Paragraph 2.3.1; Page 50)

Details of Private colleges in the State

Sr. No.	Types of Institutions/ Colleges	Nodal agency/ Department	Number of Institutions
Private colleges			
1	Law	HE	14
2	Degree		76
3	B.Ed	HE/NCTE	619
4	Medical	MCI ³ /MER	10
5	Dental	DCI ⁴ /MER	13
6	Physiotherapy and Homeopathy	IAP/CCH ⁵ and MER	9
7	Ayurvedic	CCIM ⁶ /MER	8
8	Nursing	INC/HNC ⁷ and MER	59
9	Pharmacy	AICTE/TE	27
10	B.Tech		152
11	B.Arch		13
12	BHM		5
13	MBA		161
14	MCA		47
			Total
Private Universities			
1	PU _s	HE	18

Source: Data compiled from departmental records

³ Medical Council of India

⁴ Dental Council of India

⁵ Indian Association of Physiotherapy and Central council of Homeopathy

⁶ Central Council of Indian Medicine

⁷ Indian Nursing Council and Haryana Nursing Council

Appendix 2.11

(Reference: Paragraph 2.3.4; Page 51)

Statement showing the test-checked private colleges

Name of University	CDLU, Sirsa		GJU, Hisar		KU, Kurukshetra		MDU, Rohtak		Pt. B.D. Sharma UHS, Rohtak		Total	Selected
	Total	Selected	Total	Selected	Total	Selected	Total	Selected	Total	Selected		
Degree	7	2	-	-	22	2	25	3	-	-	54	7
B.Ed	28	9	-	-	164	5	286	17	-	-	478	31
Law	1	1	-	-	4	1	7	2	-	-	12	4
Technical (Engineering, MBA, MCA, Hotel Management and Arch.)	-	-	14	7	87	5	110*	8	-	-	211	20
Medical/Para Medical	-	-	-	-	-	-	-	-	77	15	77	15
Grand Total	36	12	14	7	277	13	428	30	77	15	832	77
Private Universities	-	-	-	-	-	-	-	-	-	-	18	5⁸
* Including Government and private aided college												

Source: Data compiled from departmental records

⁸ (i) Ansal University, Gurgaon, (ii) NIILM University, Kaithal, (iii) BML Munjal University, Gurgaon, (iv) MVN University, Palwal and (v) ITM University, Gurgaon

Appendix 2.12

(Reference: Paragraph 2.3.6.2; Page 54)

List of colleges affiliated without compliance of deficiencies

Sr. No.	Name of College	Session	Deficiencies
MDU			
1.	Meenakshi College of Education, Mohna Road, Ballabhgarh, Faridabad	2008-09 to 2014-15	<ol style="list-style-type: none"> 1. Non-availability of required land, washrooms and other infrastructure such as resource room for handicapped, play ground facilities etc. 2. Inadequate size of office, three classrooms and other rooms such as library (non-furnished with less number of books) and multipurpose hall etc. 3. Very small size of labs not able to serve the purpose 4. Computers with old configuration 5. Non-provision of safe drinking water etc.
2.	I.P.J. College of Education, VPO-Ismaila, Distt. Rohtak	2008-09 to 2014-15	<ol style="list-style-type: none"> 1. Non availability of required infrastructure 2. Non availability of university approved qualified faculty 3. Non availability of supporting staff 4. Non-availability of fully equipped and properly furnished labs and library etc.
3.	I.B. College of Education, Ram Gopal Colony, Near Sector-1 Telephone Exchange, Rohtak	2008-09 to 2014-15	
4.	I.P.S. College of Education, Research and Technology, Nehru Colony, Rohtak	2007-08 to 2014-15	
5.	I.P.S. School of Management, Jind Bye Pass, Nehru Colony, Rohtak	2008-09 to 2014-15	
6.	I.P. College of Education, VPO- Jasia, Distt. Rohtak	2009-10 to 2014-15	
7.	Inderprastha College of Education, Near Power House, Jind Bye Pass, Rohtak	2009-10 to 2014-15	
8.	Manav Rachna College of Engineering, Sector 43, Faridabad	2008-09 to 2014-15	
KUK			
9.	Arya Kanya Mahavidyalaya, Mor Majra, Karnal	2010-11 to 2014-15	<ol style="list-style-type: none"> 1. Need for appointment of more regular teaching staff, regular Principal and support staff. 2. Need for purchasing more computers.
10.	S.B. Institute of Engineering & Technology, Fatehpur Pundri, Kaithal	2008-09 to 2014-15	<ol style="list-style-type: none"> 1. Non availability of university approved Principal and faculty 2. Non-availability of fully equipped labs. 3. Non availability of required non-teaching staff etc.
11.	Manav College of Education, Jewra, Barwala Road, Hisar	2010-11 to 2014-15	<ol style="list-style-type: none"> 1. Not fully equipped labs 2. Library needs more books.
GJU			
12.	Manav College of Management and Technology, Jewra, Barwala Road, Hisar	2010-11 to 2014-15	<ol style="list-style-type: none"> 1. Non availability of university approved Principal and faculty 2. Non-availability of fully equipped and properly furnished labs and library 3. Non availability of required infrastructure

Source: Data compiled from departmental records

Appendix 3.1

(Reference: Paragraph 3.6.1; Page 82, 83)

Detail of paddy given, CMR due, CMR delivered and balance rice not received from millers in FSD

Sr. No.	Year	Name of miller	Paddy to be allotted	Paddy actually allotted	Excess/less paddy allotted	CMR Due	CMR delivered	Pending CMR	CMR found in physical verification	Shortage in CMR	Value of pending CMR	Penalty of the value of pending CMR	Number of Months from last extension	Interest to be recovered up to September 2015	Total recoverable amount (12+13+15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
Kurukshetra															
1	2011-12	Ankit Trading Co. Pehowa	3000	5727	2727	3837	2889	948	0	948	185.3	92.65	30	81.65	359.6
2	2012-13	Chahal Rice Mill Pehowa	4000	6425	2425	4305	2695	1610	0	1610	358.02	179.01	20	105.17	642.19
3	2013-14	Shri Shakti Rice & Gen. Mill Khijarpur	5000	8344	3344	5590	2511	3079	1386	1693	729.01	72.9	12	94.22	896.14
4	2013-14	Shree Balaji Rice Mill Shd	3000	4218	1218	2826	1971	855	359	496	202.44	20.24	12	26.17	248.85
5	2013-14	Shri Krishna Trading Co. ladwa	3000	5109	2109	3423	2214	1209	1118	91	286.25	28.63	12	37	351.88
Fatehabad															
6	2013-14	Tarachand Rice Mill Ayalki	3000	4993	1993	3345	2265	1080	0	1080	255.71	25.57	12	33.05	314.33
7	2013-14	Garg Rice Mill Kalotha	4000	3603	-397	2414	1955	459	0	459	108.68	10.87	12	14.05	133.59
Karnal															
8	2013-14	Ashirwad Foods Karnal	6000	5277	-723	3536	1347	2189	6	2183	518.05	51.81	12	66.96	636.81
9	2013-14	Maruti Rice Mill	4000	2519	-1481	1688	485	1203	600	603	284.83	28.48	12	36.81	350.13
10	2013-14	Rajshree Rice Mill	5000	9185	4185	6154	804	5350	0	5350	1266.71	126.67	12	163.72	1557.11
11	2013-14	S.K.Rice Traders	3000	4551	1551	3049	1106	1943	0	1943	460.28	46.03	12	59.49	565.8
12	2013-14	Sunil Kumar Amit Kumar Karnal	3000	5292	2292	3546	2208	1338	1200	138	316.8	31.68	12	40.95	389.42
13	2013-14	Maha Luxmi Rice Mill, Taraori	6000	2972	-3028	1991	700	1291	878	413	305.67	30.57	12	39.51	375.74

Sr. No.	Year	Name of miller	Paddy to be allotted	Paddy actually allotted	Excess/less paddy allotted	CMR Due	CMR delivered	Pending CMR	CMR found in physical verification	Shortage in CMR	Value of pending CMR	Penalty of the value of pending CMR	Number of Months from last extension	Interest to be recovered up to September 2015	Total recoverable amount (12+13+15)
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16
14	2013-14	A.R Agro	5000	4032	-968	2701	0	2701	147	2554	639.51	63.95	12	82.66	786.12
15	2013-14	Ganpati Agro Foods	6000	5564	-436	3728	2695	1033	0	1033	244.58	24.46	12	31.61	300.65
16	2013-14	L.R. International	6000	4540	-1460	3042	2244	798	0	798	188.94	18.89	12	24.42	232.26
17	2013-14	Mahadev Khal & Oil Mill	5000	1812	-3188	1214	377	837	167	670	198.18	19.82	12	25.61	243.61
18	2013-14	Hari Om Rice Mill, Assandh	6000	8186	2186	5485	4929	556	306	250	131.64	13.16	12	17.01	161.82
19	2013-14	Shri Sai Rice Mill Assandh	6000	4103	-1897	2749	2533	216	0	216	51.14	5.11	12	6.61	62.87
20	2013-14	Tanishq Food Rice Mill	3000	9909	6909	6639	2911	3728	0	3728	882.67	88.27	12	114.09	1085.03
21	2013-14	Shiv Shankar Rice Mill	5000	7751	2751	5193	1078	4115	0	4115	974.3	97.43	12	125.93	1197.66
22	2013-14	Shree Krishna Kripa Food Gharaunda	6000	5360	-640	3591	2076	1515	1385	130	358.71	35.87	12	46.36	440.94
Yamuna Nagar															
23	2013-14	Jai Bala Sundri Rice Mill	5000	4081	-919	2734	1995	739	270	469	174.97	17.5	12	22.62	215.08
	Total		105000	123553	18553	82780	43988	38792	7822	30970	9122.39			1295.67	11547.63

Source: Data compiled from departmental records

Paddy excess allotted: 12 cases: 33,690 MT (Sr. No. 1,2,3,4,5,6,10,11,12,18,20,21)

Paddy less allotted: 11 cases: 15,137 MT (Sr. No. 7,8,9,13,14,15,16,17,19,22,23)

Net excess allotted: 18,553 MT

Appendix 3.2

(Reference: Paragraph 3.17.3.1; Page 111)

Details of audit observations where there was insignificant/no progress

Sr. No	Para No. and title of the paragraph	Action taken/further audit comments
1.	2.2.9.1 Unfruitful expenditure on Dadupur-Nalvi Irrigation Project	<ul style="list-style-type: none"> ➤ The minors not constructed. ➤ Railway Authorities not taken up the work of construction of Railway Bridge. ➤ No action taken to fix responsibility for unfruitful expenditure.
2.	2.2.10.1 Expenditure on increasing capacity/ remodeling of canals	<ul style="list-style-type: none"> ➤ The irrigated area of 5 canals decreased from 2007-08 to 2014-15 and total irrigated area by all these nine canals decreased by 13 per cent. ➤ An increase in irrigated area by only four <i>per cent</i> (from 44,005 acres in 2012-13 to 45,916 acres in 2014-15). ➤ Matter needs to be investigated and reasons analysed.
3.	2.2.10.2 Non-utilisation of funds under Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA)	<ul style="list-style-type: none"> ➤ No instructions were issued to the field offices by the Department to utilise the MGNREGA funds.
4.	2.2.11.2 Submission of fake/improper performance guarantee	<ul style="list-style-type: none"> ➤ The Department has not pursued the case with the Police Department. ➤ The Department has not evolved a system to verify the genuineness of bank guarantees.
5.	2.2.13.2 Construction Divisions with heavy establishment charges	<ul style="list-style-type: none"> ➤ No system evolved to utilise the manpower in a rational manner.
6.	2.2.14.1 Non-recovery/ adjustment of amount lying in MPWA against staff and others	<ul style="list-style-type: none"> ➤ Concrete action not taken for recovery/adjustment of MPWA.
7.	2.2.14.3 Non-deposit of labour cess with Labour Welfare Board	<ul style="list-style-type: none"> ➤ No action taken by the Department to deposit the amount in a timely manner.
8.	2.2.14.4 Lack of seriousness towards making payments of land compensation	<ul style="list-style-type: none"> ➤ No action taken by the Department to avoid recurrence of such cases through system improvement.

Appendix 3.3

(Reference: Paragraph 3.17.3.2; Page 112)

Details of audit observations where there was substantial implementation/progress

Sr. No	Gist of the paragraph	Action taken/Further audit comments
1.	2.2.7 (ii) Planning	<ul style="list-style-type: none"> ➤ Out of 19 works, 7 works completed and 4 works under progress while 4 works dropped during the period 2012-15. ➤ Four works¹ not taken off due to non-obtaining of clearance from State Government and the Ghaggar committee. ➤ Medium irrigation scheme 'Kaushalya Dam' made functional. ➤ Infrastructure of Bhakhra Main Line-Hansi Butana Branch (Major irrigation) lying unutilised due to court case pending in Hon'ble Supreme Court.
2.	2.2.8.2 Central assistance for floods	<ul style="list-style-type: none"> ➤ The State Government accorded revised administrative approval in February 2014. ➤ The case still pending with Central Water Commission (July 2015).
3.	2.2.8.3 Grant under Accelerated Irrigation Benefit Programme	<ul style="list-style-type: none"> ➤ The case followed up with GOI and re-submitted to Ministry of Water Resources, GOI in January 2015. ➤ The Central share of ₹ 16.82 crore pending as of May 2015.
4.	2.2.8.4 Non-receipt of share from other States	<ul style="list-style-type: none"> ➤ An additional amount of ₹ 10.72 crore received from Delhi Government. ➤ An amount of ₹ 111.80 crore as the share of other member States not received. ➤ Rajasthan State not deposited amount due to pending issue of share of water allocation and Uttar Pradesh had asked to adjust the amount with irrigation revenue payment pending with Haryana alongwith maintenance and modernisation of Okhla Barrage.
5.	2.2.9.2 Jawahar Lal Nehru Lift Irrigation Scheme Unfruitful expenditure on repair and maintenance	<ul style="list-style-type: none"> ➤ During most of the running period tail was fed and 13 ponds in 11 villages filled with canal water. ➤ No area irrigated by canal water as sufficient water not available at the tail end of the canal.
6.	2.2.12.1 Non-recovery of balance amount from LAO	<ul style="list-style-type: none"> ➤ Only an amount of ₹ 1.12 crore received back in respect of three divisions². ➤ The established system of placing the amount of advance payments to LAOs in MPWA not followed.
7.	2.2.12.2 Mutation of land not made	<ul style="list-style-type: none"> ➤ Out of 18 divisions involved, mutation of land (197.36 acre) made in favour of department in respect of four divisions³ only.
8.	2.2.13.1 Shortage of staff	<ul style="list-style-type: none"> ➤ The statement of vacancies of different categories sent to the Haryana Public Service Commission/Staff Selection Commission for recruitment of staff. ➤ Staff shortage increased from 28 per cent in 2012 to 41 per cent in 2015.
9.	2.2.14.5 Non-preparation of Annual Administrative Report	<ul style="list-style-type: none"> ➤ Administrative Reports for the year up to 2013-14 approved by the Government. ➤ The Report for the year 2014-15 not prepared.

¹ (i) Construction of Dewan Wala Dam on Ghaggar River, (ii) Construction of Dangrana Dam on Ghaggar River (iii) Mewat Irrigation Scheme and (iv) Ambala Irrigation scheme

² Siwani Water Services Division, Bhiwani (₹ 48.92 lakh), Construction Division-28, Jind (₹ 46.46 lakh) and Safidon Water Services Division, Safidon (₹ 17.10 lakh)

³ Bhiwani Water Services Division, Bhiwani (93.58 acre), Construction Division-28, Jind (59.5088 acre), Safidon Water Services Division, Safidon (6.046 acre), Panipat Water Services Division Panipat (38.23 acre) Total: 197.36 acre

Appendix 3.4

(Reference: Paragraph 3.17.3.3; Page 112)

Details of audit observations where full progress in all intended areas

Sr. No	Gist of the paragraph	Action taken/Further audit comments
1.	2.2.8.5 Non-utilisation of grant ₹ 1.94 crore	<ul style="list-style-type: none"> ➤ Out of unspent balance of ₹ 8.50 crore, ₹ 7.02 crore spent on works. ➤ Remaining ₹ 1.48 crore deposited into treasury in December 2012.
2.	2.2.8.6 Excess release of grant to HIRMI	<ul style="list-style-type: none"> ➤ The major portion of unspent balance adjusted. ➤ The Department addressed the issue by making objective assessment of requirement of funds by HIRMI and releasing grants accordingly.
3.	2.2.8.7 Non-revision of tender document fee	<ul style="list-style-type: none"> ➤ The rates revised in September 2014.
4.	2.2.9.3 Ottu Lake Splitting of work	<ul style="list-style-type: none"> ➤ The matter investigated and 34 officers/officials charge sheeted. ➤ After inquiry the charges against all the officers were dropped by the Government.
5.	2.2.9.3 Ottu Lake Non-sale of fertile earth of Ottu lake	<ul style="list-style-type: none"> ➤ The matter investigated and 34 officers/officials charge sheeted. ➤ After inquiry the charges against all the officers were dropped by the Government.
6.	2.2.11.2 Execution of work without Administrative Approval and sanction of estimates	<ul style="list-style-type: none"> ➤ Estimates sanctioned and administrative approvals accorded by competent authority.

Appendix 3.5

(Reference: Paragraph 3.18; Page 114)

Detail of avoidable payment made as compensation for land acquired

(a) **Avoidable payment made by Executive Engineer, Jui Water Service Division, Bhiwani**

Particular	Award Number	Payments made	Amount due before November 2010	Avoidable payment
Cost of land of 4.54375 acre	1 and 2 dated 31 March 2015	54,52,500	36,35,000	18,17,500
Compulsory Acquisition Charges 100/30 per cent	-do-	54,52,500	10,90,590	43,61,910
Total		1,09,05,000	47,25,590	61,79,410
Interest as per above award		17,04,815	--	--
Total amount of the award		1,26,09,815	--	--

Source: Information supplied by department

(b) **Avoidable payment made by Executive Engineer, Provincial Division No. 2, Gurgaon**

Particular Area of land	Award Number	Payments made	Amount due if the payments were made timely on the rates as on 1999-2000 (i.e. ₹ 2.40 lakh/acre)	Avoidable payment
Cost of land of 0.38125 acre	1 dated 26-11-2014	30,50,000	91,500	29,58,500
Compulsory Acquisition Charges 100/30 per cent	-do-	30,50,000	27,450	30,22,550
Total		61,00,000	1,18,950	59,81,050
Interest as per above award		6,67,825	--	--
Total amount of the award		67,67,825	--	--

Source: Information supplied by department

Total avoidable payment = ₹ 61.79 lakh + ₹ 59.81 lakh = ₹ 121.60 lakh.

Appendix 3.6

(Reference: Paragraph 3.24; Page 126)

List of selected Gram Panchayats for test-check

Sr. No.	Name of District	Sr. No.	Name of Block	Sr. No.	Name of Gram Panchayat
1	Ambala	1	Ambala-I	1	Jagoli
				2.	Bishangarh
2	Bhiwani	2.	Naraingarh	3.	Nanduwali
				1	Siwani
				2	Kairu
3	Gurgaon	3	Dadri-II	4	Matani
				5	Kherpura
				6	Pohkarwas
4	Hissar	1	Farukh Nagar	7	Badal
				8	Khandwla
				9	Dhani Puria
5	Jhajjar	2	Hansi-I	10	Bass Azamshahpur
				3	Narnaund
				11	Ghari Ajema
6	Jind	1	Bahadurgarh	12	Ismailpur
				2	Jhajjar
				13	Dadri Toe
				14	Birdhana
7	Karnal	3	Sahlawas	15	Samaspur Majra
				16	Dhanirwas
				17	Sasrauli
				18	Deorar
8	Kurukshetra	1	Julana	19	Rajana Khurad
				2	Pillukhera
9	Mahendragarh	1	Nilokheri	20	Borsham
				21	Budhera
10	Mewat	1	Thanesar	22	Alampur
				2	Ismailabad
				23	Malikpur
11	Panchkula	2	Ismailabad	24	Gorkha
				1	Narnaul
				25	Dohar Kalan
				1	Firojpur Jhirka
				26	Gujarnangla
12	Panipat	2	Nagina	27	Ghagas
				3	Punhana
				28	Leharwari
				29	Marora
				30	Chahalka
13	Rohtak	1	Morni	31	Baladwala
				2	Barwala
				32	Taprian
14	Sirsa	3	Pinjore	33	Khokhra
				1	Israna
				34	Jondhan Khurd
				1	Rohtak
				35	Katwara
15	Sonipat	1	Dabwali	36	Panna
				2	Ellenabad
				37	Dhani Kahan Singh
				3	Nathusari Chopta
				38	Ludesar
16	Yamuna Nagar	4	Rania	39	Kharian
				40	Desu Malkana
				1	Murthal
				41	Tikola
17	Yamuna Nagar	2	Gohana	42	Sargathal
				43	Dubeta
				44	Tharia
				45	Gumthala Rao
		3	Bilaspur	46	Unheri
				47	Dalautpur
				48	Bihta
				49	Daulatpur
4	Jagadhri	50	Gandapura		
		50	Gandapura		

Source: Data compiled from departmental records