

TABLE OF CONTENTS

	Reference to	
	Paragraphs	Page/ Remarks
Preface		vii
Overview		ix
Chapter – 1		
Introduction		
Budget profile	1.1	1
Application of resources of the State Government	1.2	1
Persistent savings	1.3	2
Grants-in-aid from Government of India	1.4	2
Planning and conduct of audit	1.5	3
Significant audit observations and response of Government to audit	1.6	3
Recoveries at the instance of audit	1.7	4
Lack of responsiveness of Government to Audit	1.8	4
Follow-up on Audit Reports	1.9	5
Status of placement of Separate Audit Reports of autonomous bodies in the State Assembly	1.10	5
Year-wise details of performance audits and paragraphs appeared in Audit Report	1.11	6
Chapter 2		
Performance Audit		
Public Health Engineering Department Rural and Urban Water Supply Schemes	2.1	7
Elementary Education Department National Programme of Mid Day Meals in Schools	2.2	30
Higher Education, Medical Education and Research and Technical Education Departments Framework for setting up of Private Colleges and Private Universities	2.3	49

	Reference to	
	Paragraphs	Page/ Remarks
Chapter 3		
Compliance Audit		
Animal Husbandry and Dairying Department Veterinary infrastructure and its utilisation	3.1	69
Archaeology and Museums Department Delay in construction of museum and office building and non-achievement of the objective of the department	3.2	74
Education Department Non-recovery of stipend amount from ineligible students	3.3	76
Environment Department (Haryana State Pollution Control Board) Avoidable payment of Income Tax	3.4	78
Food and Supplies Department Avoidable payment of interest due to delay in realization of bills from Food corporation of India	3.5	79
Compliance of terms and conditions of milling agreements for Custom Milled Rice	3.6	81
Forest Department Excess payment to the land owner and non-deduction of Income Tax	3.7	86
Unfruitful expenditure on Plant Tissue Culture Unit	3.8	87
Health Department (Red Cross Societies) Utilization of funds by Red Cross Societies	3.9	89
Higher and Technical Education Departments (Guru Jambheshwar University, Hisar and Kurukshetra University, Kurukshetra) Avoidable payment of Service Tax	3.10	93
Home Department Crime and Criminal Tracking Network and Systems	3.11	94
Non-implementation of Outdoor Surveillance System	3.12	100
Non-procurement of jammers for jails	3.13	102
Horticulture Department Unfruitful expenditure on incomplete Hi-Tech Vegetable Seedling Production Unit	3.14	104
Industrial Training and Vocational Education Department Blockade of funds due to injudicious site selection	3.15	106

	Reference to	
	Paragraphs	Page/ Remarks
Irrigation Department Unfruitful expenditure on incomplete canal	3.16	107
Follow up Audit on Performance Audit on 'Working of Irrigation Department'	3.17	109
Irrigation and Public Works (Buildings and Roads) Departments Avoidable expenditure on acquisition of land	3.18	113
Medical Education and Research Department Non-deposit of rent of shops in Government Account	3.19	115
Public Health Engineering Department Blockade of funds on unutilized pipes	3.20	115
Injudicious expenditure on tertiary treatment water scheme	3.21	117
Public Works Department (Buildings and Roads) Extra expenditure on construction of road	3.22	118
Rural Development Department Utilization of funds under Backward Region Grant Fund	3.23	120
Social Audit provided under 'Mahatma Gandhi National Rural Employment Guarantee'-Audit of Scheme Rules, 2011	3.24	125
Sports and Youth Affairs Department Utilisation of sports infrastructure	3.25	131
Technical Education Department Loss due to injudicious allotment of work	3.26	137
Women and Child Development Department Procurement in Women and Child Development Department	3.27	138

APPENDICES

Appendix	Description	Reference to	
		Paragraph	Page
1.1	Detail of nature of irregularities pointed out through outstanding Inspection Reports	1.8	143
1.2	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	1.9	144
1.3	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	1.9	146
1.4	List of paragraphs where recovery has been pointed out but no action has been taken by the Administrative Departments	1.9	148
1.5	Details of outstanding recommendations of Public Accounts Committee on which the Government is yet to take final decision as on 31 May 2015	1.9	149
1.6	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	1.10	150
2.1	Details of villages having deficient water supply	2.1.6.3	153
2.2	Details of expenditure incurred in excess of sanctioned estimates	2.1.7.1	154
2.3	Details of cases in which schemes were taken up without prior clearances from concerned authorities and clear title of land	2.1.8.3	155
2.4	Details of cases of delay in execution of works due to inaction of the departmental officers	2.1.8.5	156
2.5	Details of diversion of funds provided for sustainability of water resources	2.1.8.8 (a)	158
2.6	Number of Government Schools and Government Aided Schools	2.2.6	159
2.7	Details of foodgrains allocated and lifted in the State	2.2.8.2	160
2.8	Foodgrains requirement and actual receipt in selected schools	2.2.8.2	161
2.9	Details of inspections carried out by the Department	2.2.10.1	162
2.10	Details of Private colleges in the State	2.3.1	163
2.11	Statement showing the test-checked private colleges	2.3.4	164

Appendix	Description	Reference to	
		Paragraph	Page
2.12	List of colleges affiliated without compliance of deficiencies	2.3.6.2	165
3.1	Detail of paddy given, CMR due, CMR delivered and balance rice not received from millers in FSD	3.6.1	166
3.2	Details of audit observations where there was insignificant/no progress	3.17.3.1	168
3.3	Details of audit observations where there was substantial implementation/progress	3.17.3.2	169
3.4	Details of audit observations where full progress in all intended areas	3.17.3.3	170
3.5	Detail of avoidable payment made as compensation for land acquired	3.18	171
3.6	List of selected Gram Panchayats for test-check	3.24	172