

**Appendix 1.1****(Reference: Paragraph 1.8; Page 5)****Details of nature of irregularities pointed out through outstanding Inspection Reports****(₹ in crore)**

<b>Sr. No.</b>	<b>Nature of irregularities</b>	<b>Number of Paragraphs</b>	<b>Amount</b>
1.	Loss due to theft, misappropriation and embezzlement	13	1.33
2.	Recovery from other govt. agencies/Bank/HUDA/Contractors/employees on account of "Deposit work/dismantled material/cess collection charges/Sales Tax/Income Tax /short recovery due to wrong billings/ Administration charges/rent/ Non recovery of Abiana Charges/water charges from farmers/other departments/State	185	1630304.52
3.	Irregularities relating to cash book/non observances of rules relating to cash book/Treasury rules/PWD provisions/Govt. rules /non accounting of money/material/non adjustment of CSSA amount/non adjustment of misc. advances	200	402.71
4.	Irregular/Extra/Avoidable/Excess/unfruitful/un-fructuous expenditure due to non award on time/unclear site/back wages/splitting of work/salary/non mutation/ of land/ pay fixation etc/ Blocking of funds/ Expenditure on unsanctioned estimate	329	3168.13
5.	Undue benefit to contractor/agencies due to execution of sub standard work/delay in execution of work	58	31.49
6.	Misc Irregularities (relating to work analysis/non sending completion report/non obtaining/verification of performance security/non obtaining UCs/Non depositing of annuity charges)/ Non preparation of tools and plant (T&P) return/non auction of vehicles/ condemned material/non physical verification/non production of records/ Non deposit of labour cess with the Haryana Labour & Workers Welfare Board	243	88.69
	<b>Total</b>	<b>1028</b>	<b>1633996.87</b>

**(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 years 2012-13, 2014-15 and 2015-16 as on 31 May 2017**

Sr. No.	Name of Department	Period	Total paras	Para No.
1.	Agriculture	2015-16	1	2.1
2.	Education	2012-13	1	2.3
		2014-15	1	3.3
		2015-16	1	2.3
	Elementary Education Department	2014-15	1	2.2
3.	Technical Education	2014-15	1	3.26
4.	Higher and Technical Education Departments (Guru Jambheshwar university, Hisar and Kurukshetra University, Kurukshetra)	2014-15	1	3.10
	Higher Education, Medical Education and Research and Technical Education Departments	2014-15	1	2.3
5.	Animal Husbandry and Dairying Department	2014-15	1	3.1
6.	Archaeology and Museums Department	2014-15	1	3.2
7.	Food and Supplies	2012-13	1	3.5
		2014-15	2	3.5, 3.6
8.	Food and Drug Administration	2015-16	1	3.2
9.	Home (Police)	2014-15	3	3.11, 3.12, 3.13
10.	Home and Administration of Justice	2012-13	1	3.7
		2015-16	1	3.3
	Home and Administration of Justice, Revenue and Disaster Management	2015-16	1	3.4
11.	Health Department (Red Cross Societies)	2014-15	1	3.9
	Health and Medical Education Department	2012-13	1	3.6
	Medical Education and Research Department	2014-15	1	3.19
		2015-16	4	2.2 (review), 3.9, 3.10, 3.11
12.	Forest Department	2014-15	2	3.7, 3.8
13.	Irrigation	2012-13	2	3.10, 3.11
		2014-15	2	3.16, 3.17
	Irrigation & PWD (B&R)	2014-15	1	3.18
	Irrigation and Water Resources	2015-16	1	3.6
14.	Public Works Department(B&R)	2012-13	2	3.13, 3.14
		2014-15	1	3.22
		2015-16	3	3.12, 3.13, 3.14
15.	Public Works Department(P&H)	2014-15	3	2.1(review), 3.20, 3.21

Sr. No.	Name of Department	Period	Total paras	Para No.
		2015-16	2	3.15, 3.16
16.	Revenue	2012-13	1	3.15
17.	Rural Development	2012-13	1	2.4
		2014-15	2	3.23, 3.24
18.	Town and Country Planning (Haryana Urban Development Authority)	2012-13	2	3.16, 3.17
		2015-16	1	3.18
19.	Housing Department (Housing Board Haryana)	2012-13	1	3.8
20.	Science and Technology	2015-16	1	3.17
21.	Transport	2012-13	1	3.18
22.	Panchayats Department	2012-13	1	3.4
23.	Urban Local Bodies Department	2012-13	3	2.2, 3.19, 3.20
24	Industrial Training and Vocational Education Department	2014-15	1	3.15
	Industrial Training	2015-16	1	3.5
25	Industries and Commerce	2015-16	1	3.7
26	Co-operation Department	2012-13	1	2.5
27	Civil Aviation Department	2012-13	1	3.1
28	Civil Secretariat	2012-13	2	3.2, 3.3
29	Public Relation Department	2012-13	1	3.9
30	Welfare of SC and BC Department	2012-13	1	3.21
31	Environment Department (HSPCB)	2014-15	1	3.4
		2015-16	1	3.1
32	Labour	2015-16	1	3.8
33	Horticulture	2014-15	1	3.14
34	Sports and Youth Affairs	2014-15	1	3.25
35	Women and Child Development	2014-15	1	3.27
		2015-16	2	3.19,3.20
<b>Total Paras</b>			<b>77</b>	

(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 2012-13 and 2014-15 as on 31 May 2017**

Sr. No.	Name of Department	CAG Audit Report	Total paras	Para No.
1.	Home & Administration of Justice	2012-13	1	3.7
		2014-15	2	3.11, 3.12
		2015-16	1	3.3
	Home & Admin of Justice, Revenue and Disaster Management Department	2015-16	1	3.4
2.	Irrigation	2012-13	2	3.10, 3.11
		2014-15	2	3.16, 3.17
	Irrigation & Water Resources Department	2015-16	1	3.6
3.	Public Works Department (B&R)	2012-13	1	3.13
		2014-15	1	3.22
		2015-16	3	3.12, 3.13, 3.14
	Public Works Department (B&R), combined Para PW (B&R), PW (PH), Irrigation	2012-13	1	3.14
		2014-15	1	3.18
4.	Transport	2012-13	1	3.18
5.	Town and Country Planning (Haryana Urban Development Authority)	2012-13	2	3.16, 3.17
		2015-16	1	3.18
6.	Rural Development	2012-13	1	2.4 Review
		2014-15	2	3.23, 3.24
7.	Public Health Engineering Department	2014-15	3	2.1 Review, 3.20, 3.21
		2015-16	2	3.15, 3.16
8.	Urban Local Bodies Department	2012-13	3	2.2 Review, 3.19, 3.20
9.	Education	2014-15	3	2.2 Review, 2.3 Review, 3.3
		2015-16	1	2.3
10.	Higher and Technical Education	2014-15	2	3.26, 3.10
11.	Health and Medical Education	2012-13	1	3.6
	Medical Education and Research Department	2014-15	1	3.19
		2015-16	4	2.2 Review, 3.9,

Sr. No.	Name of Department	CAG Audit Report	Total paras	Para No.
				3.10, 3.11
12.	Housing Board Haryana	2012-13	1	3.8
13.	Horticulture	2014-15	1	3.14
14.	Agriculture	2015-16	1	2.1 Review
15.	Women and Child Development	2014-15	1	3.27
		2015-16	2	3.19, 3.20
16.	Animal Husbandry and Dairying	2014-15	1	3.1
17.	Archaeology and Museums Department	2014-15	1	3.2
18.	Food and Supply department	2014-15	1	3.6
19.	Food and Drug Administration Department	2015-16	1	3.2
20.	Forest Department	2014-15	2	3.7, 3.8
21.	Industrial Training Department	2015-16	1	3.5
22.	Industries & Commerce Department	2015-16	1	3.7
23.	Civil Secretariat	2012-13	1	3.3
24.	Labour Department	2015-16	1	3.8
25.	Development and Panchayat	2012-13	1	3.4
26.	Environment Department	2015-16	1	3.1
	<b>Total</b>		<b>62</b>	

(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
		2014-15	3.6.2	2,446.00
		2014-15	3.6.3	240.00
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	1.2.13.1	8.25
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	PWD (Irrigation Branch)	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
14	Education	2014-15	3.3	251.00

Sr. No.	Name of Administrative Department	Year of Audit Report	Paragraph Number	Amount (₹ in lakh)
15	Home	2014-15	3.11 (b),vi (a)	124.00
16	Medical Education and Research	2014-15	3.19	116.00
17	Agriculture	2015-16	2.1.7.5	12,644.00
		2015-16	2.1.9.3	21.41
18	Public Works Department (B&R)	2015-16	3.12.4.1	53.00
		2015-16	3.12.4.2	106.00
19	Town and Country Planning Department (HUDA)	2015-16	3.18 (a)	41,715.00
		2015-16	3.18 (b)	1,077.00
<b>Total</b>			<b>38</b>	<b>1,71,807.97</b>

Say ₹ 1,718.08 crore

(Source: Action taken notes on proceedings of the 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 March 2017**

Sr. No	PAC Report	Year of Audit Report	Total paras outstanding as on 31-03-2017
1	9 <sup>th</sup>	1971-72	1
2	14 <sup>th</sup>	1973-74	1
3	16 <sup>th</sup>	1975-76	1
4	18 <sup>th</sup>	1976-77	1
5	21 <sup>st</sup>	1978-79	1
6	22 <sup>nd</sup>	1979-80	2
7	23 <sup>rd</sup>	1979-80	1
8	25 <sup>th</sup>	1980-81	3
9	26 <sup>th</sup>	1981-82	2
10	28 <sup>th</sup>	1982-83	1
11	29 <sup>th</sup>	1983-84	2
12	32 <sup>nd</sup>	1984-85	5
13	34 <sup>th</sup>	1985-86	5
14	36 <sup>th</sup>	1986-87	7
15	38 <sup>th</sup>	1987-88	6
16	40 <sup>th</sup>	1988-89	8
17	42 <sup>nd</sup>	1989-90, 90-91,91-92	4
18	44 <sup>th</sup>	1990-91, 91-92,92-93	8
19	46 <sup>th</sup>	1993-94	7
20	48 <sup>th</sup>	1993-94, 1994-95	3
21	50 <sup>th</sup>	1993-94,1994-95, 1995-96	33
22	52 <sup>nd</sup>	1996-97	15
23	54 <sup>th</sup>	1997-98	10
24	56 <sup>th</sup>	1998-99	14

<b>Sr. No</b>	<b>PAC Report</b>	<b>Year of Audit Report</b>	<b>Total paras outstanding as on 31-03-2017</b>
25	58 <sup>th</sup>	1999-2000	38
26	60 <sup>th</sup>	2000-01	35
27	61 <sup>st</sup>	2001-02	12
28	62 <sup>nd</sup>	2002-03	20
29	63 <sup>rd</sup>	2005-06	25
30	64 <sup>th</sup>	2003-04	09
31	65 <sup>th</sup>	2004-05	21
32	67 <sup>th</sup>	2007-08	37
33	68 <sup>th</sup>	2006-07	56
34	70 <sup>th</sup>	2008-09	28
35	71 <sup>th</sup>	2009-10	29
36	72 <sup>nd</sup>	2010-11	60
37	73 <sup>rd</sup>	2011-12	108
38	74 <sup>th</sup>	2013-14	67
		<b>Total</b>	<b>686</b>

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

**Appendix 1.6**

(Reference: paragraph 1.10; page 5)

**Statement showing the details of rendering of accounts to CAG and submission of Audit Report to State Legislature by the autonomous bodies**

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 30 <sup>th</sup> June 2017)
1.	Haryana Khadi and Village Industries Board, Manimajra, Chandigarh	2012-13 to 2016-17	2014-15	2014-15	2011-12	2015-16	One year
2.	Haryana Labour Welfare Board, Chandigarh	2013-14 to 2017-18	2015-16	2014-15	2008-09	--	--
3.	Haryana Urban Development Authority, Panchkula	2017-18 to 2021-22	2015-16	2014-15	2012-13	--	--
4.	Haryana Housing Board, Panchkula	2014-15 to 2018-19	2015-16	2013-14	2011-12	--	--
5.	Haryana State Agricultural Marketing Board, Panchkula	2015-16 to 2019-20	2015-16	2015-16	2013-14	--	--
6.	Haryana Waqf Board, Ambala Cantt.	2013-14 to 2017-18	2015-16	2015-16	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	2015-16	2015-16	2013-14	--	--
8.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Bhiwani	-do-	2013-14	2013-14	1996-97	2014-15 to 2015-16	Two year

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 30 <sup>th</sup> June 2017)
9.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Faridabad	-do-	2014-15	2014-15	1996-97	2015-16	One year
10.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Fatehabad	-do-	2015-16	2015-16	1996-97	--	--
11.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Gurugram	-do-	2015-16	2012-13	1996-97	--	--
12.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Jhajjar	-do-	-	-	-	2015-16	20 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	2013-14	1996-97	2014-15 to 2015-16	Two years
14.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panchkula	-do-	2014-15	2014-15	1999-2000	2015-16	One year
15.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Panipat	-do-	2010-11	2010-11	1996-97	2015-16	Five years

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 30 <sup>th</sup> June 2017)
16.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rewari	-do-	2015-16	2015-16	1996-97	--	--
17.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Rohtak	-do-	2014-15	2014-15	1996-97	2015-16	One year
18.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Sonipat	-do-	2015-16	2013-14	1996-97	--	--
19.	Chief Judicial Magistrate-cum-Secretary, District Legal Services Authority, Yamunanagar	-do-	2014-15	2014-15	1996-97	2015-16	One year
20.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Hisar	-do-	2015-16	2015-16	1996-97	--	--
21.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Narnaul	-do-	2015-16	2013-14	1996-97	--	--
22.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Sirsa	-do-	2013-14	2013-14	1996-97	2014-15 to 2015-16	Two years
23.	Chief Judicial Magistrate -cum-Secretary, District Legal Services Authority, Ambala	-do-	2015-16	2014-15	1996-97	--	--

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 30 <sup>th</sup> June 2017)
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	2014-15	2014-15	1996-97	2015-16	One year
25.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Karnal	-do-	2007-08	2007-08	1996-97	2008-09 to 2015-16	Eight years
26.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Kurukshetra	-do-	2014-15	2014-15	1996-97	2015-16	One year
27.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Mewat	-do-	2014-15	2014-15	2009-10	2015-16	One year
28.	Chief Judicial Magistrate - cum-Secretary, District Legal Services Authority, Palwal	-do-	2012-13	2012-13	2012-13	2013-14 to 2015-16	Three years
29.	Haryana Building and Other Construction Workers Welfare Board, Chandigarh	-do-	2015-16	2013-14	2008-09	--	--