

Appendices

Appendix 1

Statement showing investments made by State Government in PSUs whose accounts are in arrears

(Referred to in paragraph 1.11)

(Figures in columns 4 & 6 to 9 are ₹ in crore)

Sl. No.	Name of the Public Sector Undertaking	Year up to which accounts finalised	Paid up capital	Period of accounts pending finalisation	Investment made by State Government during the year of which accounts are in arrears			
					Equity	Loans	Grants	Others to be specified (subsidy)
1	2	3	4	5	6	7	8	9
A	Working Government Companies							
1.	Haryana Agro Industries Corporation Limited	2014-15	4.14	2015-16	-	-	-	5.50
2.	Haryana Land Reclamation and Development Corporation Limited	2014-15	1.56	2015-16	-	-	-	11.83
				2016-17	-	-	2.69	-
3.	Haryana Scheduled Castes Finance and Development Corporation Limited	2012-13	48.11	2013-14	-	-	-	6.50
				2014-15	-	-	-	6.75
				2015-16	1.00	-	-	6.75
				2016-17	-	-	-	80.27
4.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	2012-13	22.47	2013-14	1.25	-	-	3.55
				2014-15	1.25	-	-	3.50
				2015-16	13.24	-	-	3.50
				2016-17	2.17	-	-	44.44
5.	Haryana Women Development Corporation Limited	2011-12	16.61	2012-13	-	-	-	3.91
				2013-14	-	-	5.00	-
				2014-15	-	-	-	2.10
				2015-16	-	-	-	2.10
				2016-17	-	-	-	2.50
6.	Haryana State Industrial and Infrastructure Development Corporation Limited	2015-16	48.84	2016-17	-	-	176.22	-
7.	Haryana Police Housing Corporation Limited	2013-14	25.00	2014-15	-	-	68.00	-
				2015-16	-	-	72.46	-
				2016-17	-	-	77.03	-
8.	Haryana Power Generation Corporation Limited	2015-16	2921.81	2016-17	83.05	57.49	-	-
9.	Haryana Vidyut Prasaran Nigam Limited	2015-16	2348.78	2016-17	263.95	115.77	342.00	-
10.	Haryana Tourism Corporation Limited	2013-14	24.66	2014-15	-	-	21.50	-
				2015-16	4.81	-	21.05	-
				2016-17	0.93	-	35.83	-
11.	Haryana Roadways Engineering Corporation Limited	2013-14	6.60	2015-16	0.05	-	-	-
	Total A (Working Government Companies)		5468.58		371.70	173.26	821.78	183.20
B	Working Statutory Corporations	-	-	-	-	-	-	-
	Total B (Working Statutory Corporations)		0.00		0.00	0.00	0.00	0.00
	Grand Total (A + B)		5468.58		371.70	173.26	821.78	183.20

Appendix 2

Summarised financial position and working results of Government companies and Statutory Corporations as per their latest finalised financial statements/ accounts

(Referred to in paragraph 1.15)

(Figures in columns 5 to 12 are ₹ in crore)

Sl. No.	Sector / name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover	Net profit (+)/ loss(-)	Net impact of Audit comments	Investment @	Return on investment©	Percentage of return on investment	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
A. WORKING GOVERNMENT COMPANIES													
AGRICULTURE AND ALLIED													
1.	Haryana Agro Industries Corporation Limited	2014-15	2016-17	4.14	19.19	-122.76	2308.13	-82.48	-3.07	23.33	1.04	104.24	82
2.	Haryana Land Reclamation and Development Corporation Limited	2014-15	2015-16	1.56	-	6.47	64.81	-0.04	-0.49	1.56	0.24	23.72	90
3.	Haryana Seeds Development Corporation Limited	2015-16	2016-17	5.00	-	7.35	117.50	-2.38	NRC	5.00	-0.08	-8.00	197
		2016-17	2017-18	5.00	-	1.54	111.60	-5.75	under finalisation	5.00	-0.42	-42.20	
4.	Haryana Forest Development Corporation Limited	2014-15	2016-17	0.20	-	45.70	50.69	2.68	-0.17	0.20	19.90	1990	56
Sector Wise Total				10.90	19.19	-69.05	2535.23	-85.59	-3.73	30.09	0.88	88.27	425
FINANCE													
5.	Haryana Scheduled Castes Finance and Development Corporation Limited	2011-12	2016-17	48.11	9.52	5.36	7.58	2.74	-1.30	57.63	0.05	5.28	71
		2012-13	2017-18	48.11	8.94	7.35	6.53	1.99	-0.85	57.05	0.04	3.94	
6.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited	2012-13	2016-17	22.47	32.89	-11.97	1.55	-1.36	NRC	55.36	0.00	0.47	20
7.	Haryana Women Development Corporation Limited	2011-12	2016-17	16.61	-	-1.34	1.95	-0.66	under finalisation	17.48	-0.04	-3.60	32
Sector Wise Total				87.19	41.83	-5.96	10.03	-0.03	-0.85	129.89	0.01	1.42	123
INFRASTRUCTURE													
8.	Haryana State Industrial and Infrastructure Development Corporation Limited	2014-15	2016-17	48.84	1741.02	1160.22	912.19	143.75	-33.68	1884.77	0.22	21.94	520
		2015-16	2016-17	48.84	2201.35	1220.52	824.84	60.30	-3.74	2340.41	0.15	15.40	
9.	Haryana Police Housing Corporation Limited	2013-14	2015-16	25.00	183.85	0.35	45.43	0.08	Nil comment	208.85	0.10	10.29	205
10.	Haryana State Roads & Bridges Development Corporation Limited	2014-15	2016-17	122.04	-	39.54	141.86	69.30	-10.51	122.04	0.98	97.60	67
Sector Wise Total				195.88	2385.20	1260.41	1012.13	129.68	-14.25	2671.30	0.19	18.75	792

Sl. No.	Sector / name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover	Net profit (+)/ loss(-)	Net impact of Audit comments	Investment @	Return on investment©	Percentage of return on investment	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
POWER													
11.	Haryana Power Generation Corporation Limited	2015-16	2016-17	2921.81	3034.36	-247.19	5347.93	31.12	79.68	5956.17	0.12	11.67	2699
12.	Haryana Vidyut Prasaran Nigam Limited	2015-16	2016-17	2348.78	5591.48	188.07	1697.46	153.99	-13.06	7940.26	0.09	8.88	3976
13.	Uttar Haryana Bijli Vitran Nigam Limited	2015-16	2016-17	2472.11	12692.07	-15873.06	12214.78	-336.37	-57.55	15164.18	0.08	8.15	8193
		2016-17	2017-18	3382.97	13627.11	-16078.07	12686.17	-205.01	under finalisation	17010.08	0.06	6.38	
14.	Dakshin Haryana Bijli Vitran Nigam Limited	2015-16	2016-17	2005.15	12144.24	-13190.61	12413.67	-471.58	-69.55	14149.39	0.09	9.19	9350
		2016-17	2017-18	2648.75	7622.04	-13951.74	12437.53	11.96	under finalisation	10270.79	0.09	9.46	
15.	Saur Urja Nigam Haryana Limited*								-				
Sector Wise Total				11302.31	29874.99	-30088.93	32169.09	-7.94	66.62	41177.30	0.08	8.40	24218
SERVICE													
16.	Haryana Tourism Corporation Limited	2013-14	2016-17	24.66	-	27.44	293.01	1.47	0.08	24.66	0.07	7.18	1320
17.	Haryana Roadways Engineering Corporation Limited	2013-14	2016-17	6.60	-	16.10	132.24	2.23	NRC	6.60	0.97	97.42	105
18.	Haryana State Electronics Development Corporation Limited	2015-16	2016-17	9.90	-	68.12	28.85	6.92	NRC	9.90	0.71	70.71	175
19.	Harttron Informatics Limited	2015-16	2016-17	0.50	-	3.42	0.57	0.18	NRC	0.50	1.98	198.00	-
20.	Gurgaon Technology Park Limited	2014-15	2016-17	14.72	-	13.86	0.75	-0.14	NRC	15.77	-0.01	-0.89	1
21.	Haryana Mass Rapid Transport Corporation Limited	2015-16	2016-17	1.00	-	-0.16	0.18	-0.28	NRC	1.00	-0.28	-28.00	1
22.	Haryana Medical Services Corporation Limited	2014-15	2017-18	5.00	-	-1.50	0.07	-1.50	NRC	5.00	-0.30	-30.00	1
23.	Panipat Plastic Park Haryana Limited *												
24.	Faridabad Smart City Limited *												
Sector Wise Total				62.38	0.00	127.28	455.67	8.88	0.08	63.43	0.22	22.50	1603
Total A (All sector wise working Government companies)				11658.66	32321.21	-28776.25	36182.15	45.00	47.87	44072.01	0.09	9.10	27161

Sl. No.	Sector / name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumul-ated profit(+)/ loss(-)	Turnover	Net profit (+)/ loss(-)	Net impact of Audit comments	Investment @	Return on invest-ment©	Percentage of return on investment	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
B. Statutory corporations													
AGRICULTURE & ALLIED													
1.	Haryana State Warehousing Corporation	2015-16	2016-17	5.84	50.21	-	84.22	23.45	-6.35	56.05	0.62	62.34	542
Sector Wise Total				5.84	50.21	0.00	84.22	23.45	-6.35	56.05	0.62	62.34	542
FINANCE													
2.	Haryana Financial Corporation	2015-16	2016-17	207.66	-	-105.22	3.04	3.55	-0.54	207.66	0.02	1.75	60
Sector Wise Total				207.66	0.00	-105.22	87.26	3.55	-0.54	207.66	0.02	1.75	60
Total B (All sector wise working Statutory corporations)				213.50	50.21	-105.22	87.26	27.00	-6.89	263.71	0.15	14.63	602
Grand Total (A+B)				11872.16	32371.42	-28881.47	36269.41	72.00	40.98	44335.72	0.09	9.11	27763
C. NON- WORKING GOVERNMENT COMPANIES													
AGRICULTURE AND ALLIED													
1.	Haryana State Minor Irrigation and Tubewell Corporation Limited	2014-15	2016-17	10.89	-	-353.23	0.00	-0.34	NRC	10.89	-	-	0
Sector Wise Total				10.89	0.00	-353.23	0.00	-0.34	0.00	10.89	-	-	-
FINANCE													
2.	Haryana State Housing Finance Corporation Limited #	Ended 31 August 2001	2003-04		-	-	-	-	NRC	-	-	-	-
Sector Wise Total				0.00	0.00	0.00	0.00	0.00	0.00	0.00	-	-	-
INFRASTRUCTURE													
3.	Haryana Concast Limited #	1997-98	1998-99	6.85	3.69	-27.18	-	-7.97	-	10.54	-	-	-
Sector Wise Total				6.85	3.69	-27.18	-	-7.97	-	10.54	-	-	-
POWER													
4.	Yamuna Coal Company Private Limited	2016-17	2017-18	1.24	0.00	-0.33	-	0.03	Nil comment	1.24	0.03	3.23	-
Sector Wise Total				1.24	0.00	-0.33	0.00	0.03	0.00	1.24	0.03	3.23	0

Sl. No.	Sector / name of the Company	Period of accounts	Year in which accounts finalised	Paid-up capital	Loans outstanding at the end of year	Accumulated profit(+)/ loss(-)	Turnover	Net profit (+)/ loss(-)	Net impact of Audit comments	Investment @	Return on investment©	Percentage of return on investment	Manpower
1	2	3	4	5	6	7	8	9	10	11	12	13	14
MISCELLANEOUS													
5.	Haryana Minerals Limited	2015-16	2016-17	0.24	0.00	-7.52	-	4.89	Non review certificate	2.80	1.78	178.21	6
Sector Wise Total				0.24	0.00	-7.52	0.00	4.89	0.00	2.80	1.78	178.21	6
Total C (All sector wise non-working Government companies)				19.22	3.69	-388.26	0.00	-3.39	0.00	25.47	0.20	19.75	6
Grand Total (A+B+C)				11891.38	32375.11	-29269.73	36269.41	68.61	40.98	44361.19	0.09	9.12	27769

@ Investment represents paid up capital plus free reserves plus long term loans.

Companies under liquidation.

* First Accounts still awaited.

© Return on Investment means Net profit before dividend, tax and interest/Investment.

Appendix 3

List of works where delay was attributable to contractors

(As referred to in paragraph 2.8.1.iv)

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
1	Kundli	Providing infrastructure facilities <i>i.e.</i> Roads, water supply, sewerage & drainage works on the land earmarked for allotment under R&R Policy in Ph-V at I.E. Kundli.	M/s Shiv Construction Company	237.82	261.60	03 March 2014	02 September 2014	31 December 2014	90.80	120	23.78	2.12	21.66	The contractor on 9 March 2015 <i>i.e.</i> after 68 days (instead of intimating within 30 days from the date of unavoidable hindrance in its execution) from the date of completion of work, requested for time extension of 3 months and 28 days due to delay in handing over of zoning plan and shortage of construction material. The reasons for delay in work were of very general nature and not justified by the contractor, penalty @ 1 <i>per cent</i> (₹ 2.12 lakh) of the value of the overall value of work was levied. There was nothing available on record, which can substantiate the claim of the contractor that there was delay in handing of zoning plan by the Company. Thus delay penalty of ₹ 23.78 lakh @ 2 <i>per cent</i> per week of delay subject to the maximum of 10 <i>per cent</i> of the original tender cost was to be levied and recovered from the contractor against which ₹ 2.12 lakh only was recovered, leading to short recovery of ₹ 21.66 lakh.
2	Kundli	Up-gradation & maintenance of roads and providing &	M/s Brij Gopal Construction Company	860.97	853.22	04 April 2014	03 January 2015	31 August 2016	304.69	606	86.10	45.73	40.37	The contractor on 10 March 2015, <i>i.e.</i> after 66 days from scheduled date of completion requested for time extension due to rainy season, delay in payments, stacking of

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
		laying of interlocking paver blocks along roads in Ph-I, II, III & IV at I.E. Kundli under MSME Scheme.												garbage & malba, WBM work done by other agencies etc. The reasons cited by the contractor were never accepted by the Company and no documentary evidence was available in the file, which can substantiate the claim that there was delay in execution of work due to reasons cited by the contractor. Rather, the Company was time and again issuing reminders to the contractor for the slow pace of work. No time extension has been granted to the contractor so far. However, an amount of ₹ 45.73 lakh has been withheld till date whereas as per contract terms, a penalty of ₹ 86.10 lakh was to be recovered. Thus due to undue favour given to the contractor, delay penalty @ 2 per cent per week amounting to ₹ 40.37 lakh was not recovered.
3	Kundli	Construction of boundary wall around Sector 53-56 in Ph-V at I.E. Kundli	M/s Kunal Construction Company	180.74	197.01	03 March 2014	02 December 2014	31 March 2017	54.32	850	18.07	1.58	16.49	The work is still in progress after delay of 850 days and no reason for the delay was available on record. Thus delay penalty @ 2 per cent per week subject to the maximum of 10 per cent of the tender cost which works out to ₹ 18.07 lakh was recoverable against which ₹ 1.58 lakh has been withheld, leading to shortfall in recovery by ₹ 16.49 lakh.

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
4	Kundli	Construction of boundary wall around green belt in Ph-V at I.E. Kundli	M/s Kunal Construction Company	71.55	77.99	28 February 2014	27 August 2014	22 October 2014	28.94	56	7.15	0.00	7.15	The contractor on 25 October 2014 i.e. after 59 days from the scheduled date of completion of work requested for time extension on the ground of shortage of construction material. Since the reasons cited by the contractor were general in nature and no documentary evidence was available in the file, which can substantiate the claim that there was delay in execution of work due to shortage of material. Rather, the Company was time and again issuing reminders to the contractor for the slow pace of work. The time extension of 56 days without levy of delay penalty was however granted by the Company. Thus due to undue favour given to the contractor, delay penalty @ 2 per cent per week amounting to ₹ 7.15 lakh was not recovered.
5	Kundli	Providing sewerage disposal works (Construction of inlet box cum screen chamber, wet sump, control room, staff quarter, CC Roads, rising main and works contingent thereto in Ph-V at I.E. Kundli)	M/s Zahid Construction Company	79.65	83.63	04 March 2014	03 September 2014	31 March 2017	16.63	940	7.96	4.06	3.90	The work is still in progress after delay of 940 days with no reasons available on record. Thus delay penalty @ 2 per cent per week subject to the maximum of 10 per cent of the tender cost which works out to ₹ 7.96 lakh was recoverable against which ₹ 4.06 lakh has been withheld leading to a short fall in recovery by ₹ 3.90 lakh.

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
6	Kundli	Development works of sports stadium at village Sersa Distt Sonipat under Village Development Scheme of I.E. Kundli.	M/s Zahid Construction Company	72.15	73.59	04 March 2014	03 September 2014	30 October 2014	24.84	57	7.22	0	7.22	The contractor on 1 November 2014 i.e. after 59 days from the schedule date of completion of work requested for time extension, on the grounds that there were shortage of construction material, rainy season. Since the reasons cited by the contractor was general in nature and no documentary evidence was available in the file, which can substantiate the claim that there was delay in execution of work due to shortage of material, rainy season. The time extension of 57 days without levy of delay penalty was however granted by the Company. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 7.22 lakh could not be recovered.
7	Kundli	Construction of boundary wall from Barona to Sohti at IMT Kharkhoda Distt. Sonapat.	M/s Kamal Parkash	137.36	149.72	08 August 2014	07 January 2015	03 March 2015	42.01	55	13.74	0.00	13.74	The contractor on 18 February 2015 i.e. after 40 days from the scheduled date of completion of work requested for time extension due to rainy season, work stopped by villagers and delay in payment. Since the reasons cited by the contractor were general in nature and no documentary evidence was available in the file, which can substantiate the claim that there was delay in execution of work due to rainy season, work stopped by villagers and delay in making payment. The time extension of 55 days without levy of delay penalty was however granted by the Company. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 13.74 lakh could

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
														not be recovered.
8	Kundli	Construction of boundary wall from Pipli to Barona at IMT Kharkhoda Distt. Sonapat.	M/s Shiv Construction Company	178.30	201.30	11 August 2014	07 February 2015	20 November 2015	90.68	286	17.83	3.50	14.33	The contractor initially on 16 March 2015 <i>i.e.</i> after 37 days from the scheduled date of completion sought time extension upto 2 April 2015 due to rainy season, stoppage of work by villagers, non-availability of labour, which was granted on 26 March 2015. However, the contractor could not complete the work within the extended time period and again sought time extension on 3 October 2016, <i>i.e.</i> after 550 days from the date of extended completion schedule on 2 April 2015. There was nothing available on record, which can substantiate the claim that the delay occurred due to the above cited reasons, except the belated representation from the contractor. However time extension was granted without levy of penalty. As per contract terms delay penalty of ₹ 17.83 lakh was recoverable against which ₹ 3.50 lakh has been withheld leaving a shortfall in recovery by ₹ 14.33 lakh. Thus undue favour was given due to non-levy of delay penalty.

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
9	Bawal	Construction of Roads in Phase-III at G.C. Bawal.	M/s Brij Gopal Construction Company	2551.05	2293.65	10 November 2012	09 February 2014	31 December 2014	1122.24	325	255.11	54.97	200.14	The contractor sought (3 February 2014) extension upto 9 May 2014, however the work could not be completed till the extended period. The Company was time and again issuing reminders to the contractor for the slow pace of work. The work could be completed with a delay of 236 days after extended period. As per the record made available to the audit neither the contractor sought extension nor the time extension was granted for the period from 9 May 2014 to 31 December 2014 while making payments to the contractor LD of ₹ 54.97 lakh was levied. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 200.14 lakh could not be recovered.
10	Bawal	Construction of Parking, Footpath, Kerbs & Channels in Convenient Shopping Centre, Sector-2, IMT, Bawal	M/s Shiv Construction Company	124.11	121.86	03 January 2013	02 July 2013	24 September 2013	51.20	84	12.41	0	12.41	As per the record made available to the audit no time extension was granted and while making payments to the contractor no LD was levied. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 12.41 lakh was not recovered.
11	Bawal	Construction of approach road to make the connectivity of roads on both side of culvert in Phase-II	M/s Sarvodya Construction Company	73.82	70.20	06 January 2014	05 May 2014	03 June 2014	31.10	29	7.38	0	7.38	The work completed on 3 June 2014 with a delay of 29 days. No reasons for delay and documents regarding grant of extension were available on the record. Thus, due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 7.38 lakh was not recovered.

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
12	Bawal	Upgradation of infrastructure services (BC & SDBC on roads) in Phase-I, IMT, Bawal.	M/s Brij Gopal Construction Company	949.06	838.02	26 January 2014	25 July 2014	20 July 2015	0	360	94.90	0	94.90	The contractor sought time extension on 1 April 2016, i.e. after 615 days from the scheduled date of completion due to non-availability of site as intimated by the contractor. There was nothing available on record, which can substantiate the claim that the delay occurred due to the above cited reason, except the belated representation from the contractor. Moreover, the work of repair, maintenance and upgradation of already existing roads of Phase - I of IMT, Bawal was awarded after two years, stating that the site was not available is not justified. However time extension was granted without levy of penalty. Thus undue favour was given due to non-levy of delay penalty @ 2 per cent amounting to ₹ 94.90 lakh.
13	Bawal	Providing infrastructure facilities in Phase-IV	M/s Tirupati Cement Products	2551.05	3103.92	16 May 2014	15 May 2015	Work in progress	470.43	686	310.39	44.56	265.83	The progress of the work was very slow since inception and have not achieved the required milestones with reference to the time period. Thus notices were issued to the contractor on 18 February 2015 and 4 March 2015 to speed up to the progress of the work. But no concrete steps were taken. Notice was again issued on 5 May 2015. The progress of the work was also reviewed by the BOD in the meeting held on 22 September 2015, wherein the contractor assured to complete the work by 31 December 2015, but the work is yet to be completed (31 March 2017). As per contract terms, delay penalty of ₹ 310.39 lakh was leviable against which on ₹ 44.56 lakh has

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
														been recovered/ withheld, leaving a shortfall of ₹ 265.83 lakh.
14	Bawal	Upgradation of infrastructure (by laying of B.C. on roads) in Phase-II at IMT, Bawal under MIIUS Scheme	M/s Sarvodya Construction Company	940.54	792.87	06 October 2015	05 April 2016	30 June 2016	640.30	86	18.81	0	18.81	Reasons for delay were not available on record made available to the audit and no time extension was granted to the contractor. However, while making payments to the contractor no delay penalty was levied. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 18.81 lakh was not recovered.
15	Bawal	Construction of 2 No. UGSR of 22.44 lakh litres capacity in Phase-III at IMT, Bawal.	M/s Shiv Construction Company	123.42	118.27	28 March 2016	27 September 2016	20 November 2016	50.27	54	12.34	1.51	10.83	Reasons for delay were not on the record as made available to the audit. No time extension was granted to the contractor. As per terms of contract delay penalty of ₹ 12.34 lakh was leviable against which ₹ 1.51 lakh was levied, leaving a shortfall in recovery by ₹ 10.83 lakh. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 10.83 lakh was not recovered.
16	Gurgaon	Widening of road from Plot No-112 Ph-I to Plot No-521 Ph-III, Gurgaon.	M/s Santosh Associates (P) Ltd.	95.91	75.77	23 July 2016	22 December 16	Work in progress	22.86	99	9.59	0	9.59	The contractor sought one month time extension on 20 December 2016 without citing any reason for delay. Time extension of one month i.e. up to 20 January 2017 was granted to him and work is still under progress. As per the terms of contract, LD @ 2 per cent per week was to be levied, however, no LD has been imposed till date. Thus, due to undue favour given to the Contractor, LD of ₹ 9.59 lakh was not recovered.

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
17	Gurgaon	Construction of site office building and all other works contingent thereto at IMT, Mewat.	Pawan Kumar	9.40	10.24	16 January 2013	15 May 2013	15 July 2013	5.07	61	0.94	0	0.94	Reasons for delays were not available on record. Thus, due to undue favour given to the contractor, delay penalty @ 2 per cent per week amounting to ₹ 0.94 lakh could not be recovered.
18	Gurgaon	Providing and fixing of concrete burjis/pillars for demarcation	Pawan Kumar	13.26	14.46	08 January 2013	08 May 2013	10 September 2013	7.10	125	1.33	0	1.33	The contractor on 29 November 2013 i.e. after 278 days from the scheduled date of completion of work requested for extension of time due to delay in demarcation work by demarcation agency and the ex land owners stopped the work of fixing burjis/ pillars. There was no document available in the file which can substantiate the claim of the contractor. The time extension of 198 days without levy of delay penalty was however granted by the Company. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting to ₹ 1.33 lakh could not be recovered.
19	Gurgaon	Execution of a small access road, fencing work, site boundary wall etc. for safeguarding the acquired land of IMT Roz ka Meo	Ramky Infrastructure Limited	262.14	258.27	10 April 2013	09 June 2013	12 September 2013	80.06	95	26.21	0	26.21	The contractor on 14 October 2013 i.e. after 127 days from the scheduled date of completion of work requested for time extension due to acute labour shortage (in April 2013), agitation by ex land owners (from 6 May 2013 to 16 May 2013), rain during July and August 2013 etc. The reasons cited by the contractor were general in nature and no documentary evidence was available in the file, which can substantiate the claim that there was delay in execution of work due to above said reasons. The time extension of 95 days

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
														without levy of delay penalty was however granted by the Company. Thus due to undue favour given to the contractor delay penalty @ 2 per cent per week amounting ₹ 26.21 lakh could not be recovered.
20	Manesar	Up-gradation of existing CETP of 15 MLD to 30 MLD and additional CETP of 25 MLD capacity of new location, O&M for 120 months	OEM India Private Limited	6600.00	8175.04	14 February 2014	13 February 2016	Work in progress	6511.40	199	592.70	341.86	250.84	The contractor sought extension (13 February 2016) for nine months i.e. up to 13 November 2016. The time extension was granted till 13 June 2016. However, the work could not be completed within the extended period and the contractor sought further extension up to 13 September 2016. However, no extension was granted. The work is still in progress with a delay of 199 days as on 31 March 2017. As per terms of the contract, a delay penalty of ₹ 592.70 lakh was to be imposed on the contractor, however, an LD of ₹ 341.86 lakh has been imposed leaving a shortfall of ₹ 250.84 lakh.
21	Manesar	Construction of boundary wall, fencing around land Phase V, Manesar	Shiv Construction Company	137.95	158.64	10 March 2014	09 September 2014	Work in progress	39.81	934	13.79	0.00	13.79	Reasons for delay were not available on the record. Thus, delay penalty @ 2 per cent per week amounting to ₹ 13.79 lakh was recoverable from the contractor.
22	Manesar	Providing footpath alongwith kerbs and channels along roads Sector 8 Manesar	Narender Bhardwaj	297.26	289.05	03 March 2014	02 September 2014	30 April 2015	75.53	240	29.73	0.00	29.73	Since there was delay in completion of work, the contractor on 1 September 2014 sought time extension due to shortage of labour, ramps constructed by Industrial units, shortage of material and adverse family circumstances due to death of brother. The time extension was granted up to 2 December 2014. The contractor even could not complete the work

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
														within the extended schedule and on 1 December 2014 sought time extension on same reasons cited above, for which extension was earlier granted. The Company during 1 December 2014 to 20 March 2015 was time and again issuing letters to the contractor for the slow progress of work. The work was finally completed on 30 April 2015. Thereafter, the Company on 31 July 2015 approved second time extension up to 30 April 2015 without levy of penalty. Thus approving extension for the second time on the same reasons which were quoted by the contractor at time of applying extension first time on 1 September 2014 was unjustified. The Company was well aware that the delay was on the part of contractor. Thus undue favour of ₹ 29.73 lakh was given by non-recovery of delay penalty.
23	Rohtak	Designing, engineering, planning, procurement and construction of 3 MLD WTP at I.E. Rohtak	M/s Enviro Infra Engg. Pvt. Ltd.	1118.09	1092.05	04 March 2014	03 June 2015	Work in progress	469.45	667	109.20	86.39	22.81	The work could not be completed within scheduled period due to non-approval of drawings and non-alignment of DI pipes as intimated by the contractor on 1 October 2015. Later on time completion schedule was revised to 25 December 2015. However, the work could not be completed within extended period and the contractor sought further time extension up to 25 September 2016. Time extension is yet to be approved. The work is still in progress. As per terms of contract, delay penalty of ₹ 109.20 lakh was to be imposed, of which ₹ 86.39 lakh has been recovered/

Sl. No.	Field office	Name of work	Name of Agency	DNIT Amount (₹ in lakh)	Amount of WO (₹ in lakh)	Date of start of work	Scheduled date of completion of work	Actual date of completion	Value of work done upto scheduled date of completion (₹ in lakh)	Delay in work (in days)	Amount of LD leviable (₹ in lakh)	LD levied/ withheld (₹ in lakh)	Short recovery of LD (₹ in lakh)	Reasons for delay and action taken thereon
														withheld till date leaving a shortfall of ₹ 22.81 lakh.
24	Bawal	Construction of Roads in Phase-IV at IMT, Bawal	M/s Gawar Construction Company	2573.83	2371.52	20 September 2013	19 September 2014	17 March 2015	1409.40	179	257.38	0	257.38	The work was scheduled to be completed by 19 September 2014, but completed on 17 March 2015 after a delay of 179 days due to delay in handing over the site, non-availability of material, heavy rain and severe cold conditions as intimated by the contractor on 2 January 2015 i.e. after 105 days from the scheduled date of completion of work. The time extension without levy of delay penalty was granted by the Company.
			Total		21681.89						1,934.06	586.28	1,347.78	

Appendix 4

List of major defaulters at IMT Faridabad, as on 31 March 2017

(As referred to in paragraph 2.8.2.iv)

Sl No.	Name of Allottee	Plot No.	Sector	Default amount (in ₹)	Date of Regular Letter of Allotment
1	Enrich Plastic Private Limited	73	Sec-68	51,091,642	18 June 2013
2	Dhangesh Paints And Minerals	109	Sec-68	8,390,035	4 April 2014
3	Suresh Kumar, Prop of M/s S.G. Spring	147	Sec-68	10,051,223	23 August 2013
4	Priyanka Impex Private Limited	149	Sec-68	8,386,180	11 April 2014
5	Geeta Gupta Prop. Samtech Industries.	175	Sec-68	11,891,799	23 August 2013
6	Sun Autoelectric Private Limited	200	Sec-68	11,891,800	23 August 2013
7	Clips Poly Engineering	209	Sec-68	8,393,889	2 April 2014
8	Tasa Micro Special Purpose Machine Private Limited	211	Sec-68	10,488,998	23 August 2013
9	Ravinder Pal Singh prop. Star tools	268	Sec-68	10,231,064	23 August 2013
10	Amit Kumar Mittal prop. Jatin Industries	277	Sec-68	11,891,799	23 August 2013
11	Superior Products Industries	637	Sec-69	11,893,882	23 August 2013
12	Harinder Singh Saini	649	Sec-69	4,540,008	4 September 2013
13	Eppeltone Engineers Private Limited	693	Sec-69	11,891,799	23 August 2013
14	Rakesh Sharma	696	Sec-69	11,891,799	23 August 2013
15	Mega Forge Private Limited	725	Sec-69	21,871,748	18 June 2013
16	Uniline Energy Systems Private limited	733	Sec-69	21,864,921	18 June 2013
17	P-Tech Industries Limited	734	Sec-69	22,599,391	18 June 2013
18	M/s Sharp Coating Private Limited	735	Sec-69	21,864,921	18 June 2013
19	Dev Creation	778	Sec-69	21,864,921	18 June 2013
20	Rajhans Agro Chemical Industries Private Limited	817	Sec-69	11,684,059	2 April 2014
21	Shree Bhikshu Components Private Limited	827	Sec-69	11,933,003	18 June 2013
22	ABRO Technologies Private Limited.	903	Sec-69	12,330,445	18 June 2013
Total				328,939,326	

Appendix 5

Analysis of delays

(Referred to in paragraph 3.16.2.b)

(₹ in lakh)

Sl. No.	Name of work	Name of Contractor	Stipulated date of completion	Actual date of completion	Period of delay on part of Company & Contractor	Reasons for Delay	LD that could be imposed (Rate of LD in per cent)	LD imposed/recovered	LD not recovered
1	Construction of Administrative Block, Barracks and messes for Officers and NGO, Sulabh Toilets in Police line, Sunaria	M/s Rajesh Kumar Batra	07 August 2015	31 March 2016	Company (7 months)	Dismantling of old building of PHC, Suspended work of community centre, delayed receipt of drawings, Army stayed in the said building due to Jat aarakshan agitation.	80.31 (10)	Nil	80.31
2	Construction of 40 Type-V and 85 Type VI houses, Gurugaon	M/s Sanchit Credit & Construction Pvt. Ltd.	01 June 2010	31 August 2012	Company (27 months)	Delay in providing site, Enhancement of work.	85.08 (10)	Nil	85.08
3	Construction of OTI, MT Garage, Shopping complex, PHC, electrical substation, Palwal	M/s Vishal Construction Company	02 December 2014	15 November 2015	Company (11 months)	Change of height in the M.T. garage, revised gate drawing was received late, cold and wet weather in December and January, delayed submission of design and drawing of officer training institute by architect, Delayed finalization of flooring and granite details, delayed decision of outer finishing, continuous heavy rain, huge shortage of labour/ skilled man power due to number of festivals.	49.37 (10)	Nil	49.37
4	Construction of Administrative Block and training block and its extension, Sunaria	M/s Parveen Kumar	01 June 2011	15 March 2012	Company (9 months)	Priority was given to complete the armoury and multipurpose hall & residence work at Bahadurgarh, Delayed procurement of paint & door shutter, Unavailability of material because of shut down of mines, shortage of labour, increase of scope of work.	41.99 (10)	41.99/0.40	41.59

Sl. No.	Name of work	Name of Contractor	Stipulated date of completion	Actual date of completion	Period of delay on part of Company & Contractor	Reasons for Delay	LD that could be imposable (Rate of LD in per cent)	LD imposed/ recovered	LD not recovered
5	Construction of 12 No. Type I, 12 no. Type-IV, 4 No. Type V and one no. Type 8, Palwal	M/s Lakshit Construction Company	29 October 2013	30 September 2015	Company (15 months)	Late receipt of drawings, harvesting/ festival seasons leading to labour problems, change of location, enhanced/ additional work, rain/ hot weather, theft of material, ban on quarry, revised joinery plan, financial hardship, change of specifications.	Nil	Nil	Nil
					Contractor (8 months)	Hindrances by local people, theft of material, financial hardship, rainfall/ very hot weather, ban on quarry ¹ , labour problem	47.15 (10)	4.71/ 4.71	42.44
6	Extension of Academic block up to four storey, Sunaria	M/s Malik Construction Company	31 March 2011	31 December 2011	Contractor (8 months)	Due to slow progress of work	42.97 (10)	42.97/ 0.25	42.72
7	Construction of Administrative Block, Armoury Kot, Barracks and messes for Officers and NGO, Sulabh Toilets in Police line, Palwal	M/s Vij Contract Private Ltd.	12 September 2013	30 November 2014	Company (9 months)	Piecemeal issue of drawings, rain, late shifting of HT line, ban on quarry, labour shortage, earth filling not done by another agency	Nil	Nil	Nil
					Contractor (5 months)	Unexpected rain, Labour problem due to harvesting season.	82 (10)	Nil	82
8	Construction of cement concrete road, Palwal	M/s Approva Kriti Infrastructure Private Ltd.	28 February 2013	31 January 2014	Company (9 months)	Work of PCC & CC pending due to non completion water supply system, sewerage and storm water drainage scheme	Nil	Nil	Nil
					Contractor (2 months)	Unexpected/ heavy rain , Ground condition was more adverse	38.60 (10)	Nil	38.60
9	Construction of 96 no. Type-II houses, Palwal	M/s Lakshit Construction Company	26 August 2013	31 January 2016	Company (3 months)	festival season, mining ban, delay in joinery detail, delay of colour scheme, labour shortage	Nil	Nil	Nil
					Contractor (16 months)	low lying site, unseasonal rain/ high temperature, threat to labour by villagers, theft of material, financial problems, ban on quarry, festival season.	111.25 (10)	Nil	111.25

¹ As per order of the Hon'ble Supreme Court, the ban on mining in State of Haryana which started from March 2010 was lifted in October 2013.

Sl. No.	Name of work	Name of Contractor	Stipulated date of completion	Actual date of completion	Period of delay on part of Company & Contractor	Reasons for Delay	LD that could be imposable (Rate of LD in per cent)	LD imposed/ recovered	LD not recovered
10	Construction of 24 No. Type-III house, Palwal	M/s Lakshit Construction Company	26 January 2013	30 August 2013	Company (2 months)	Increase in scope of work , non reaching of water at site, theft, labour left the site due to holi/ harvesting season	Nil	Nil	Nil
					Contractor (5 months)	Unseasonal rain and low lying area, villagers' threat to labourers, theft of material at site, uncompleted work related to pane, aluminium fittings and cleaning of floors.	32.73 (10)	Nil	32.73
Total							611.45	89.67/ 5.36	606.09

Appendix 6

List of PSCs selected

(Referred to in Paragraph 3.17.2)

Sl. No.	Name of Company
1.	Haryana Agro Industries Corporation Limited (HAIC)
2.	Haryana Land Reclamation and Development Corporation Limited (HLRDC)
3.	Haryana Seeds Development Corporation Limited (HSDC)
4.	Haryana Forest Development Corporation Limited (HFDC)
5.	Haryana Scheduled Castes Finance and Development Corporation Limited (HSCFDC)
6.	Haryana Backward Classes and Economically Weaker Section Kalyan Nigam Limited (HBCKN)
7.	Haryana Women Development Corporation Limited (HWDC)
8.	Haryana State Industrial and Infrastructure Development Corporation Limited (HSIIDC)
9.	Haryana Police Housing Corporation Limited (HPHC)
10.	Haryana State Roads and Bridges Development Corporation Limited (HSRDC)
11.	Haryana Roadways Engineering Corporation Limited (HREC)
12.	Haryana Tourism Corporation Limited (HTC)
13.	Haryana State Electronics Development Corporation Limited (HARTRON)

Appendix 7

Position of Board of Directors' Meeting

(Referred to in Paragraph 3.17.3.3)

Sl. No.	Name of Company	2014-15	2015-16	2016-17
1.	HLRDC	3	5	3
2.	HSDC	4	4	5
3.	HSRDC	4	4	4
4.	HFDC	3	5	3
5.	HAIC	4	4	4
6.	HTC	4	5	4
7.	HPHC	5	4	4
8.	HARTRON	4	3	6
9.	HWDC	2	3	4
10.	HBCKN	2	3	2
11.	HSCFDC	1	1	2
12.	HSIIDC	4	4	6
13.	HREC	3	4	5