

Annual Review on the Working of Public Works Department 2023-24



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Government of Haryana

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**Annual Review on the Working of Public Works Department
2023-24**

Office of the Pr. Accountant General (A&E), Haryana, Chandigarh

PREFACE

The Public Works Department (PWD) deals with the civil engineering works of the State Government and also non-Government works as Civil Deposits Works. The PWD plays a crucial role in development of infrastructure in the State. The PWD includes the Building & Roads Branch, the Irrigation Branch and the Public Health Engineering Branch.

The Annual Review on the working of the Public Works is prepared as per the instruction contained in Para 8.54 of C.A.G. M.S.O (A&E) Volume-I. The purpose of the review is to bring to light the important and recurrent irregularities/ deficiencies noticed in the maintenance and submission of Monthly Accounts and in functioning of the Public Works Divisions.

Apart from the observations by the Office of the Principal Accountant General (A&E) Haryana, the common irregularities noticed in functioning of the Divisions by the Office of the Principal Accountant General (Audit) observed during Central Audit and Local Audit of Divisional authorities are also included in the Annual Review. The review has been prepared with a view to bring about improvements in the functioning of the Divisions and curb the recurrence of major irregularities in future. Recommendations regarding the required remedial measures have also been included at the end of each of irregularity that has been pointed out.

Deficient areas, as discussed in the report, have already been communicated at different levels with the State Government in the past and now merit sincere attention at the highest level. *The State Government may consider convening regular meetings between the representatives of the Accounts Office and the Executive Authorities for taking suitable remedial measures.*

I hope this Annual Review for the year 2023-24 will help in improving the quality of the working of all the branches of Public Works Departments, ensuring the financial discipline and in preparation, maintenance and submission of Monthly Accounts.

CHANDIGARH
Dated: 08/11/2024



(NAVNEET GUPTA)
PRINCIPAL ACCOUNTANT GENERAL
(A&E) HARYANA

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Introduction

The system of annual review on the working of the Public Works Department (PWD) consisting of Irrigation, Public Health Engineering and Building & Roads branches was introduced to present a report on the state of affairs in the Public Works (PW) Divisions to the State Government annually. The review delves in to the maintenance of initial and subsidiary accounts that are rendered to the O/o Principal Accountant General (A&E), Haryana for the preparation of Civil Accounts. The aim is not to find faults with the working of individual Divisions, rather it highlights general departure from codes and rules by various units working under the Public Works Department. The accounting transactions of PWD include receipts and payments under various relevant heads. These transactions, which are incorporated in the compiled PW Accounts, are effected through cash as well as stock transfer entries. The financial, accounting and administrative rules and procedures to be followed by the PWD have been elaborated in Departmental Financial Rules, Haryana Financial Rules, Account Code Vol.-III and Manuals of the Department. Any deviation from these rules and procedures by the PWD authorities adversely affects the process of financial accountability.

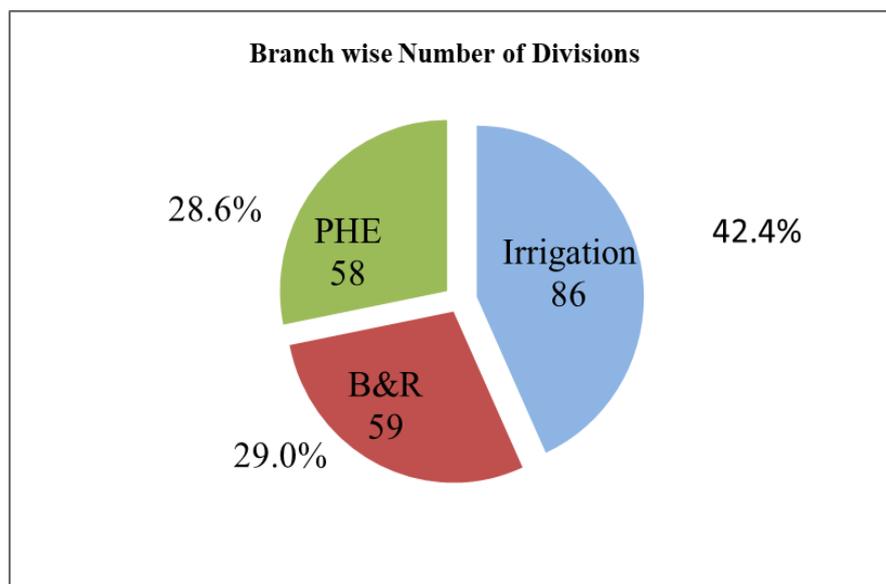
It is, therefore, imperative that the Public Works Department exercises essential controls with necessary checks and balances in place to ensure that the accounts reflect true and fair picture of the state of affairs of the Department. The documentation maintained by the Department should validate the truthfulness of execution and expenditure incurred. It should present the details with utmost transparency and clarity.

The review has been divided into three parts, '**A**', '**B**' and '**C**'. **Part-A** includes the irregularities, defects, omissions etc. noticed during the checking of monthly accounts in the office of the Principal Accountant General (A&E), while **Part-B** shows important irregularities, objections, shortcomings etc., noticed during central audit and local inspection of Public Works Divisions by the O/o Principal Accountant General (Audit). **Part-C** contains Annexures related to Part-A and B.

Organizational Set-up

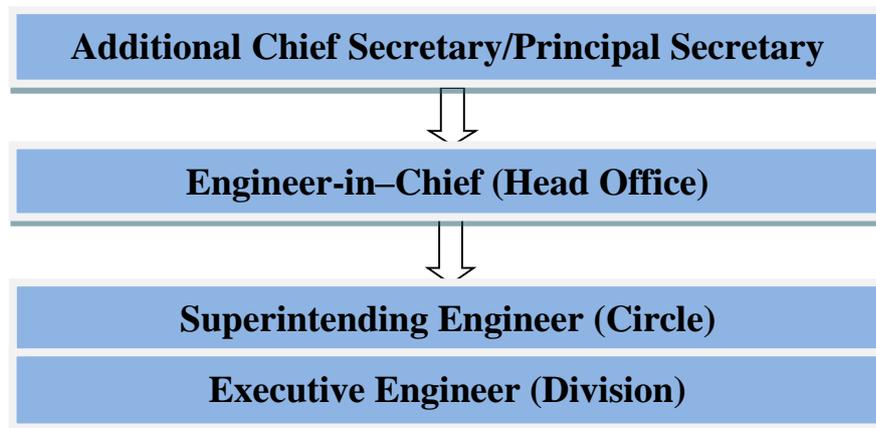
1. Branches and Divisions of Public Works Department

All Public Works Divisions under different Engineering Departments in the State of Haryana render their monthly accounts to the O/o Pr. Accountant General (A&E), Haryana. The following chart shows the number of Divisions under different Public Works Departments in the State as on 31.03.2024. The list of Divisions is given in [Annexure 1](#).



2. Structure of the Department

The General organizational structure of the Public Works Department is shown below:

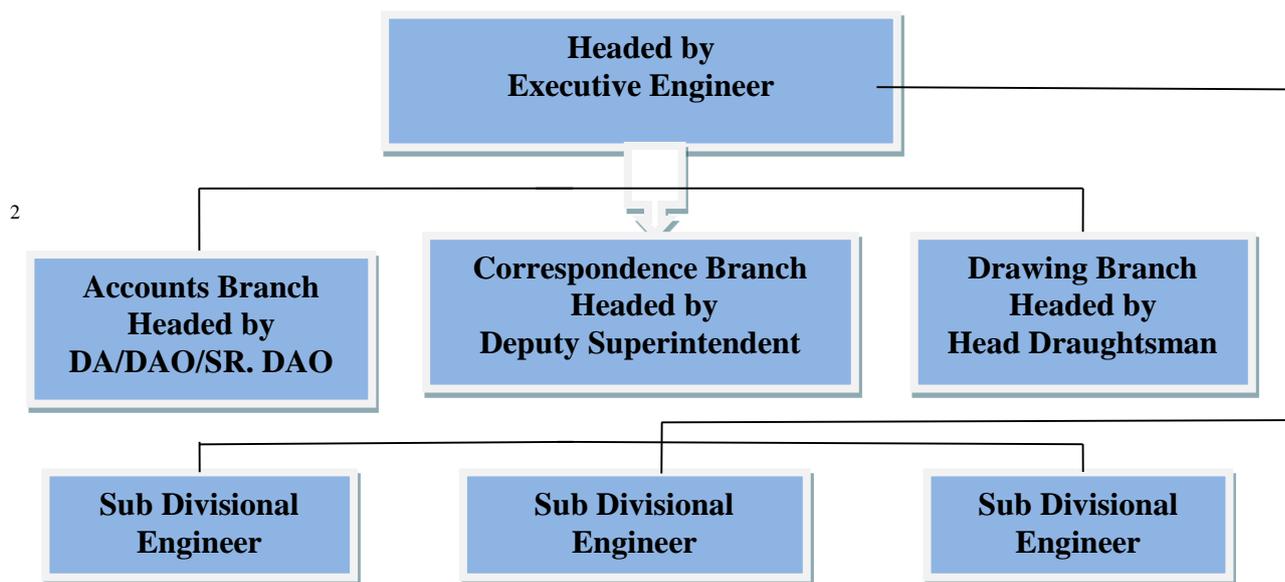


¹ PHE- Public Health Engineering
B&R- Building and Roads

3. Structure of Divisional Office

The Executive Engineer is assisted by Sub Divisional Engineers for execution of works and other matters detailed in manuals of the respective Departments. The number of Sub Divisions may vary from one Division to another.

The structure of a Divisional Office is as shown below:



4. Range of expenditure in Divisions

The breakup of Public Works Divisions in terms of Annual Works expenditure is indicated below:

Sl. No.	Expenditure Range (₹ in crore)	No. of Divisions in 2023-24	Percentage of Total Divisions
1.	Up to 20	55	27.09
2.	More than 20 up to 50	53	26.11
3.	More than 50 up to 100	51	25.12
4.	More than 100 up to 150	23	11.34
5.	More than 150	21	10.34
	Total	203	100

² DA- Divisional Accountant

DAO- Divisional Accounts Officer

SR. DAO- Senior Divisional Accounts Officer

5. Role and Responsibilities of Divisional Accountants

The Divisional Accountants (DA) posted by the O/o Pr. Accountant General (A&E) in PW Divisions play a pivotal role in ensuring financial discipline and accuracy of accounting of the transactions made by the Division. To achieve this goal, the Divisional Accountants perform threefold duties as detailed below:

- **As Compiler of accounts**, they help the Executive Engineer in matters related to
 - correct accounting of transactions.
 - preparation and submission of the compiled Public Works Monthly Accounts.
 - reconciliation with Treasury as well as with the office of Pr. Accountant General in respect of cash drawn and cash remitted into treasury.
 - guiding the staff of Division as well as Sub Division offices in accounting matters including preparation and maintenance of accounting documentation/records.
- **As Primary Auditor**, they
 - ensure that bills-payable along with supporting documents are checked thoroughly as per laws, rules and contract in-force, before payment is made to the claimant(s).
 - ensure and ascertain the truthfulness of claim of contractor/supplier and the work done/supplies made, through the documents prescribed under the rules/contract documents required to be prepared by the Sub Divisions and various branches of Division office.
 - ensure that receipts are correctly handled and accounted for.
 - ensure checking of initial accounts and vouchers to maintain standard of accuracy and quality.
 - ensure that rules and laws, as amended from time to time, are complied with.
- **As Financial Advisor**, they render suitable advice to the Divisional Officers in all matters relating to the Divisional accounts and other financial & accounting matters pertaining to the Division.

Divisional Accountants are treated as the senior member of the office establishment of the Division, though their position is analogous to that of Sub-Divisional Officer. In the establishment setup, they are head of the Accounts Branch. To perform their duties elaborated above, they are required to be provided full support by the Executive Engineer and Staff of Division Office. It is essential to provide them, inter-alia, all necessary documents as well as adequate staff to ensure fulfillment of these responsibilities.

Divisional Accountants are under the administrative control of office of the Principal Accountant General (A&E), Haryana but they work under the direct control/supervision of the Divisional Officers, i.e. Executive Engineers. Therefore, although the Divisional Accountants have been directed from time to time to submit the complete and correct monthly accounts on or before the due date complying with the instructions contained in Accounting and Financial Rules ensuring accuracy in compilation of monthly accounts, yet the support of the Divisional Officers is crucial in enforcing financial discipline in their Divisions.

PART – ‘A’
ACCOUNTS

The defects and irregularities noticed in the maintenance of Accounts during the year 2023-24 in the working of Public Works Divisions are detailed in the following paragraphs.

1. Delay in submission of monthly accounts

Under Article 230 of the Account Code (Volume III), all monthly accounts supported by relevant vouchers, except that of March, must be submitted to the O/o Pr. Accountant General by the 8th of the following month and those of March, by the 11th of April. It was, however, noticed that 122 Public Works Divisions submitted their monthly accounts with a delay ranging between 1 to 5 days, 48 Public Works Divisions submitted their monthly accounts with a delay ranging between 6 and 10 days, and 10 Divisions submitted with a delay of more than 10 days ([Annexure 2](#)). Delays in the submission of accounts adversely affect the timely preparation of monthly civil account.

Table-1
Age-wise and branch-wise analysis of delay

Irrigation

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	39	72
6-10 days	16	19
More than 10 days	4	5

Buildings and Roads

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	38	105
6-10 days	17	19
More than 10 days	3	3

Public Health Engineering

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	45	135
6-10 days	15	21
More than 10 days	3	3

Recommendation: The State Government may direct the concerned branches to submit the monthly accounts by the due date.

2. Non-submission of Form PWA- 26 i.e., Schedule of Monthly Settlement with treasuries along with Monthly Accounts

Articles 89 and 213 of the Account Code (Volume-III), inter alia, state that after the expiry of the month, the Divisional Officer would carry out the monthly settlement of accounts with the treasuries in respect of transactions of the entire Division. The schedule of monthly settlement with Treasuries should be prepared in Form PWA-26, separately for treasury receipts and certificates of issues assigned by the Treasury Officers. Form PWA-26 is required to be submitted to the O/o Pr. Accountant General (A&E) along with the monthly accounts of the Divisions. It was, however, noticed that the Divisions do not comply with these codal provisions, and the requisite schedule of monthly settlement of accounts with Treasuries is seldom sent by them with the monthly accounts. It is either sent with substantial delay or after pursuance. Delayed submission of these schedules leads to non-reconciliation with the treasuries which has inherent risks of embezzlement, fraud, etc. Details of the non-submission of Forms PWA -26 by various Divisions of Public Works are given in [Annexure 3](#). Age-wise analysis of pending Forms PWA- 26 is given below:

Table-2

**Age-wise analysis of Pending Form PWA 26 and the number of Divisions involved herein
(Up to March 2024)**

	Branch wise Divisions				Form PWA-26			
	Irrigation	B&R	PHE	Total	Irrigation	B&R	PHE	Total
Up to 2 months	1	0	2	3	1	0	3	4
= > 3 months but < 6 months	0	1	2	3	0	3	8	11
= > 6 months but < 12 months	0	1	0	1	0	7	0	7
Total	1	2	4	7	1	10	11	22

As shown above, 22 Forms PWA-26 were awaited from 7 Public Works Divisions as on 31.03.2024. References have been made to Engineer-in-Chiefs of Public Works Departments regularly for instructing Divisional Officers to send Forms PWA-26 on monthly basis. However, due heed is not being paid by Divisional Officers in this regard.

Recommendation: Instructions need to be issued by the State Government to all the Divisional Officers to ensure monthly settlement of accounts with Treasuries and their timely submission to the O/o Pr. Accountant General (A&E).

3. Non-remittance of Departmental Receipt into the Treasury

As per Rule 2.4 of Punjab Financial Rules, Volume-I, receipts collected by the Divisions should be remitted into treasury on the same day or latest by the morning of the next day. However, it has been noticed that an amount of ₹309.83 lacs was lying unremitted in treasury as on 31-03-2024 in various Divisions as shown in [Annexure 4](#).

4. Non-adjustment of debits/credits under the head '8782-102-Public Works Remittances'

Cash remitted by the PW Divisions to the Treasuries/Banks is debited under the head '8782–Cash Remittances, 102–Public Works Remittances, 95- Remittance into Treasuries' in the Divisional Accounts. The corresponding credit, thereof, appears through the treasury accounts. Similarly, funds obtained by the Divisions by drawing cheques on treasuries/banks, at present through EPS, are credited under the head '8782-Cash Remittances, 102-Public Works Remittances, 93-Electronic Payment System'. The corresponding debit after encashment of cheques/clearance of EPS appears through treasury accounts.

Review of outstanding balances under these heads revealed that the Divisional Officers do not watch and ensure reconciliation/adjustment of corresponding debits/credits under the heads in the treasury accounts. The old balances, primarily remained unadjusted due to non-encashment of cheques by treasuries, misclassifications of encashed cheques, non-acknowledgement of remittance etc. Action to liquidate the outstanding balances has not been taken by the Divisional officers, despite repeated directions issued by the O/o Pr. Accountant General. Non-adjustment of transactions/differences relating to Public Works Remittances and Cheques are fraught with the risk of fictitious remittance in Public Works Accounts and fraudulent drawals/misappropriations from the treasuries remaining undetected. Balances lying outstanding

as on 31 March 2024 under sub head '95-Remittance into Treasury' was Rs. 1002.94 crore (net debit) and under sub head '93 -Public Works EPS' was Rs. 156.06 crore (net credit), as detailed in [Annexure-5\(i\)\(a\)](#) and [Annexure -5\(i\)\(b\)](#) respectively.

123 Divisions were having outstanding balance of more than Rs. 5 crores, under the head 8782–102–95-Remittance into Treasuries and 29 Divisions were having outstanding balance of more than Rs. 5 crores, under the head 8782–102–93-Public Works EPS. The details have been provided in [Annexure No. 5 \(i\) \(c\)](#) and the abstract is given in Table No. 3 below:

Table-3

No. of Divisions having outstanding balances of more than ₹ 5 crore

Branch	8782-102-95- Remittances into treasuries	8782-102-93- EPS
	Amount (₹ in crores) (No. of Divisions)	Amount (₹ in crores) (No. of Divisions)
Irrigation	106.42(35)	96.98(6)
B & R	2761.62(45)	428.49(5)
PHE	980.58(43)	240.11(18)
Total	3848.62(123)	765.58(29)

Due to non-receipt of Division-wise/Treasury-wise details of Book Transfer(BT) accounts from the Treasury, under the head 8782–Cash Remittance, 102–Public Works Remittance, 95-Remittances into Treasuries, it is not possible to segregate/trace-out/locate the concerned schedule for posting in the accounts of proper Division. In respect of Accounts received from Cyber Treasury under aforesaid head, there is no certainty as to whether the entire credit, afforded in the Treasury accounts, under the head has been taken into account by the Public Works Divisions in their Divisional Accounts and Form PWA-26.

Recommendation: A system therefore needs to be evolved, whereby assurance could be obtained that the entire credit afforded in the treasury accounts is taken into account in Divisional Accounts and Form PWA-26 of the respective PW Divisions. Further, the Divisional Officers need to be impressed upon to take appropriate action towards liquidation of the outstanding balances and ensure that departmental receipt is remitted by selecting the proper head of account (8782–Cash Remittances, 102–Public Works Remittances, 95- Remittance into treasuries) at the time of generation of e-challan.

5. Outstanding balances under the head ‘8658 –107- Cash Settlement Suspense Account’

All transactions relating to transfer of material/rendering of services by one Division to another, is booked under the head ‘8658–Suspense Accounts, 107–Cash Settlement Suspense Account (CSSA)’. These transactions are required to be settled by the responding Divisions **within 10 days** of the receipt of relevant documents from the originating Divisions so that no balance is left unadjusted under the head at the close of the year. Non-adjustment/delayed adjustment leads to incorrect accounting as stocks transferred from one Division to another are issued to works by the recipient Division, without accounting it in the Stock Account. This results in adverse balances in the Stock Account. The pace of adjustment of CSSA has been very slow and it may involve the risk of fictitious transfers. A huge amount of ₹21.10 crore (net debit) was lying unadjusted under this head as on 31 March 2024 against various Divisions, as given in [Annexure 6](#).

Recommendation: The Divisional Officers need to be impressed upon to follow the prescribed procedure for PWD transactions or adjustment of inter-Divisional transfer of material/rendering of service in the PW Divisions for expeditious clearance of outstanding balances.

6. Adverse balances under the Head Deposit 8443 -Civil Deposits, 108 Public Works Deposits’

The deposit works are undertaken by PW Divisions on behalf of local bodies, non-government organizations, other parties etc. Before such work is taken-up, gross estimated expenditure thereon is required to be recovered in advance from the concerned body/organization either in lump sum or in installments and credited to Government account.

It was, however, observed that the codal provisions for Deposit Works were not followed by the 20 Divisions. This resulted in an adverse balance to the tune of ₹ 56.43 crore, under the head ‘8443-Civil Deposit, 108-Public Works Deposits’ as on 31 March 2024, in those Divisions. 1 Division of Irrigation, and 2 Divisions of Public Health Engineering were having adverse balance of more than ₹5 crore each. Details are given in [Annexure 7](#) and are summarised below:

Adverse Balances

Public Works Divisions	No. of Divisions	Adverse Balance (₹) as on 31 March 2024
Irrigation	7	-129000248
B&R	2	-100233529
Public Health Engineering	6	-335036408
Total	15	-564270185

Adverse Balances of more than ₹ 5 crore

Public Works Divisions	No. of Divisions	Adverse Balance (₹) as on 31 March 2024
Irrigation	1	-65866311
Public Health Engineering	2	-239660188
Total	3	-305526499

Recommendation: The State Finance Department may consider reconciling the unadjusted expenditure incurred on behalf of Departments, other than PWD to get a fair view of the accounts.

7. Reconciliation of expenditure figures

In terms of Para 12.20 of the Punjab Budget Manual, Heads of Departments are responsible for reconciling the departmental figures with the figures booked in the O/o Principal Accountant General (A&E), every month.

13 out of 59 Divisions of Buildings & Roads and 12 out of 58 Divisions of Public Health Engineering, have not reconciled the departmental figures on a monthly basis, despite reminders sent at the highest level by the office of Principal Accountant General. However, these Divisions have reconciled figures on annual basis.

Recommendation: The State Government may consider directing all the Engineers-in-Chief to carry out monthly reconciliation of figures with the O/o Pr. Accountant General so that accuracy of accounts could be maintained and the accounts are finalised on time.

8. Outstanding Liabilities

As per Rule 2.26 of Departmental Financial Rules, incurring of expenditure is subject to the general restrictions including provision of funds etc. Moreover, as per codal provisions, no work shall commence unless allotment of funds has been made in full. Further, delayed payment of bill of contractors may lead to litigations and payment of interest to the contractors.

Government liabilities are required to be discharged as soon as possible and within the same financial year. In no case, the liability ought to be deferred to the next financial year.

However, it was noticed that the Public Works Divisions have not fully discharged their liabilities at the close of financial year 2023-24. The bills of ₹1197.02 Lakh, ₹2390.21 Lakh and ₹8260.19 Lakh in respect of 24 Irrigation, 7 B&R and 22 Public Health Engineering Divisions respectively were pending as on 31 March 2024. The details of the pending bills are given in [Annexure 8](#).

PART 'B'

AUDIT

The common and persistent irregularities noticed during central and local audits pointed out through Audit Notes and Inspection Reports (IRs) have been depicted in this review. The irregularities pointed out in this review are illustrative and not exhaustive and have been taken up with the departmental authorities, through Inspection Reports and other correspondence; and are being pursued by O/o Pr. Accountant General (Audit) separately. Many defects/irregularities persisted for years together, despite being brought to the notice of the respective Divisional Officers, during the audit.

9 Irregularities observed in Central Audit and Local Audit

9.1 Common types of irregularities observed in Central Audit

The following common irregularities were noticed in the audit:

- (i) Non-attachment of Schedule Dockets and Vouchers with the accounts
- (ii) Non-depiction of actual payee receipts on Hand receipts (Signature of payees on hand receipts were not available)
- (iii) Less payment of electricity bills than the due amount
- (iv) Payment of Maximum Demand Indicator + Capacitor penalty in Electricity Bills due to non-increase of load
- (v) Heavy closing balance in Forms: Public Works Account (PWA)-32 and 38
- (vi) Heavy minus balance in the abstract of Forms: Public Works Account (PWA)-33 and 34
- (vii) Splitting of works of the same nature
- (viii) Non-deposit of Labour Cess in Labour Welfare Board
- (ix) Non-settlement of balance amount lying in Forms PWA-32, 29, 34 and 38 in monthly accounts
- (x) Non-attachment of Schedule Dockets of Store Indent Form

9.2 Outstanding Inspection Reports/Paras as on 31.03.2024

1) As per Compliance Audit Guidelines 2016 Para 6.4, a period of four weeks is allowed to the Audit Units to provide responses to the audit findings contained in the Inspection Report. However, there was a delay in submission of initial replies to the Inspection Reports. Details of

such Divisions where replies were not received within prescribed period has been given in [Annexure 9](#).

(2) 949 Inspection Reports and 3966 Paras were outstanding at the end of March 2024. With the passage of time, it will become difficult for the department to get these outstanding objections settled or to effect recoveries from the officials responsible for shortages/misappropriation etc. Branch wise break up is given in the table below:

Name of Branch	No. of Inspection Reports	No. of Paras
Irrigation	324	1212
Buildings & Roads	297	1263
Public Health Engineering	328	1491
Total	949	3966

9.3 Lack of Transparency in Tender Process

During the course of audit of accounts of Public Works Divisions, lack of transparency was noticed in 5 Divisions of Irrigation Branch, 5 Divisions of Buildings & Roads branch and 4 Divisions of Public Health Engineering branch as shown in [Annexure 10](#). Further, these issues have been highlighted in the Inspection Reports and remain outstanding as on date.

9.4 Arrears in Tools and Plants Returns

To guard against shortage/pilferage/mis-appropriation of funds, Tools and Plants (T&P) return is required to be prepared annually and it is reviewed by the Inspection Parties at the time of local audit. The preparation of T&P Returns was in arrears 07 Divisions i.e. 2 Divisions of Irrigation Branch & 5 Divisions of Public Health Engineering as given below: - (Details are given in [Annexure 11](#))

Name of Branch	No. of Division	No. of Paras
Irrigation	2	3
Public Health Engineering	5	16
Total	7	19

9.5 Excess consumption of material

During the course of audit of accounts of Public Works Divisions irregularities regarding excess consumption of material were noticed in 8 Divisions i.e. 2 Division of Building & Roads Branch & 6 Divisions of Public Health Engineering as shown in table (Details are given in [Annexure 12](#)).

Name of Branch	No. of Division	No. of Paras
Buildings & Roads	2	3
Public Health Engineering	6	14
Total	8	17

9.6 Commencement of work without sanction of estimate.

10 Divisions i.e. 3 Division of Irrigation and 7 Divisions of Buildings & Roads Branch had commenced work and incurred expenditure without the sanction of estimate during the year. (Details are given in [Annexure 13](#)).

Name of Branch	No. of Division	No. of Paras
Irrigation	3	3
Buildings & Roads	7	13
Total	10	16

9.7 Non-preparation & submission of Completion Report

Through Completion Report, it is seen that the contractor completes the work in compliance with contractual terms and conditions. Completion Reports in respect of 10 Divisions i.e. 1 Divisions of Irrigation Branch, 2 Division of Buildings & Roads Branch and 7 Divisions of Public Health Engineering Branch were not being prepared as shown in the table (Details are given in [Annexure 14](#)).

Name of Branch	No. of Division	No. of Paras
Irrigation	1	1
Buildings & Roads	2	2
Public Health Engineering	7	12
Total	10	15

9.8 Blockade of Government Money

Rule 15.2 of DFR Volume I adopted by Haryana Government requires that purchase must be made in the most economical manner in accordance with the definite requirements of public service. It has, however, been observed that huge stores have been purchased without assessing the actual requirement, by various Public Works Divisions resulting in blockade of Government money amounting to ₹8444.33 lakh. (Details are given in [Annexure 15](#) and abstract is given below). Moreover, these issues have been emphasized in the Inspection Reports and remain unaddressed as on date.

Name of Branch	No. of Division	No. of Paras	Amount (₹ in lakh)
Irrigation	1	1	951
Public Health Engineering	9	23	7493.33
Total	10	24	8444.33

9.9 Excess expenditure over estimates

Expenditure to the tune of ₹10616.94 lakh has been incurred by the Divisions in excess of estimates during the year in Buildings & Roads Branch and Public Health Engineering branch of Public Works Department. (Details are given in [Annexure 16](#) and abstract is given below). Inspection Reports have highlighted these issues, and they persist without resolution as of now.

Name of Branch	No. of Division	No. of Paras	Amount (₹ in lakh)
Buildings & Roads	7	13	10596.95
Public Health Engineering	1	3	19.99
Total	8	16	10616.94

9.10 Wasteful Expenditure

All the branches of Public Works Department i.e. Irrigation, Public Health Engineering and Buildings & Roads have incurred wasteful expenditure amounting to ₹3109.92 lakh during the course of the year. (Details are given in [Annexure 17](#) and abstract is given below) Additionally, the Inspection Reports have highlighted these issues, and they persist as on date.

Name of Branch	No. of Division	No. of Paras	Amount (₹ in lakh)
Irrigation	6	7	1298.5
Buildings & Roads	3	3	78.76
Public Health Engineering	7	9	1732.66
Total	16	19	3109.92

9.11 Unfruitful Expenditure

Various works in Public Works Divisions were not completed and the public was deprived of the benefit due to non-completion of these works despite incurring expenditure to the tune of ₹62817.83 lakh during the year 2023-24 which resulted in unfruitful expenditure in the three branches of the Public Works Department as given below (Details are given in [Annexure 18](#)). Moreover, these issues have been emphasized in the Inspection Reports and remain unaddressed till date.

Name of Branch	No. of Paras	Amount (₹ in lakh)
Irrigation	2	246.61
Buildings & Roads	36	53619.39
Public Health Engineering	18	8951.83
Total	56	62817.83

9.12 Outstanding paras on recoveries

It has been observed that there are paras pertaining to recoveries amounting to ₹ 16114207.46 lakh still pending in 3 (three) Branches of Public Works Department. (Details are given in [Annexure 19](#) and abstract is given below). Additionally, the Inspection Reports have brought attention to these issues, and they continue to be unresolved till date.

Name of Branch	No. of Divisions	No. of Paras	Amount (₹ in lakh)
Irrigation	12	40	15986218.35
Buildings & Roads	8	15	3381.31
Public Health Engineering	12	34	124607.8
Total	32	89	16114207.46

9.13 Non maintenance of Price Store Ledger and Bin Cards

During the course of audit, it was noticed that 04 (four) Divisions of Public Health Engineering branch were not maintaining Price Store Ledger and Bin Cards. (Details are given in [Annexure 20](#) and abstract is given below) and the paras related to it remain outstanding as of date.

Name of Branch	No. of Divisions	No. of Paras
Public Health Engineering	4	6
Total	4	6

9.14 Undue financial benefits to contractors

During the audit, observations related to undue financial benefits to the contractor in major categories, as outlined below, were raised on the following accounts:

1. Escalation
2. Liquidated damages
3. Ineligible contractor
4. Extra payment for quantity than specified in DNIT³
5. Additional secured advance

Instances involving amount of ₹2619.84 lakhs in all branches of the Public Works Department were observed.

Details are given in [Annexure 21](#) and the abstract is given below. Moreover, these observations have been underscored in the Inspection Reports, and they remain outstanding as of now.

³ DNIT- Detailed Notice Inviting Tender

Name of Branch	No. of Divisions	No. of Paras	Amount (₹ in Lakh)
Irrigation	2	2	523.60
Buildings & Roads	10	41	1477.28
Public Health Engineering	6	13	618.96
Total	18	56	2619.84

9.15 Non-Production of Measurement Books to Inspection Parties

During the audit, irregularity was noticed in 01 (one) Division of the Irrigation branch and the paras related to it remain outstanding as of date.

Sr. No.	Name of Division	Para No.	Amount (₹ in Lakh)
1	Ghaggar Water Services Division, Sirsa	18	35.67

9.16 Non-Execution of Agreement

According to Para 13.1.1 of the Haryana Public Works Code, a contract is a formal written agreement between the parties which states that one of them will supply goods or render services or perform work in an agreed manner for an agreed amount. All works done under the agreement are called 'contract works', and the agreement for such works, which shall necessarily be in writing, will generally contain conditions regarding the amount of work to be done and the time within which it is to be completed. Further, according to Para 13.1.2, a tender or bid shall become a binding contract only when it is accepted by the employer or his authorised representative.

During the audit, irregularities such as missing agreements from records, unsigned copies of agreements and failure to produce agreement copies etc. were noticed in 07 Divisions. (Details are given in [Annexure 22](#) and the abstract is given below) and the paras related to it remain outstanding as of date.

Name of Branch	No. of Divisions	No. of Paras	Amount (₹ in Lakh)
Irrigation	5	7	2260.33
Buildings & Roads	2	6	7821.16
Total	7	13	10081.49

9.17 Fictitious stock adjustment

During the audit, irregularity was noticed in 01 (one) Division of the Public Health Engineering branch and the para related to it remains outstanding as of date.

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintendent Engineer, Public Health engineering Circle Jhajjar	27(4)	388.55

9.18 Non-Accountal of material

Para No. 25.6.5 of the PWD Code provides that a quarterly report of defective or old machinery shall be prepared and the machinery shall be inspected by the Mechanical Divisional Officer or the concerned Divisional Officer. If the concerned officer declares the machine as condemned and directs for disposal, the machine has to be destroyed by cutting it into pieces before disposal so that the machine cannot be used further.

Para No. 25.8.1 also states that physical inspection of stores shall be done at least once a year in the division and the counting or physical verification of main or important stores shall be done by the Sub-Divisional Officer or an officer above him.

During audit, it was noticed that 01 (one) Division of Public Health Engineering branch was not maintaining the account of material and the paras related to it remain outstanding as of date.

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1.	Superintendent Engineer, Public Health Engineering Circle Ambala	11 31	28.00 112.00

9.19 Stock return in arrear

As per Rule 15.16 of Volume-1 of the Punjab Financial Rules, annual physical verification of stores and stocks should be carried out every year by the Head of the Office.

During the audit of 02 (two) Divisions of the Irrigation branch. (Details are given in [Annexure 23](#) and abstract is given below), it was observed that though store and stock registers of movable and immovable property were prepared in the office, but annual physical verification of stores and stock was not being done every year by the head of the office. The possibility of misuse of goods cannot be ruled out due to the lack of annual physical verification of stores and stock registers.

Name of Branch	No. of Divisions	No. of Paras	Amount (₹ in Lakh)
Irrigation	2	2	0.34

PART 'C'

Annexure – 1

List of Divisions of Public Works Department in existence as on 31 March 2024

Irrigation Branch

Sr. No.	Code No.	Name of Division
1.	006	Construction Division No.-6, Hisar
2.	007	Construction Division No.-7, Hisar
3.	009	Saraswati Heritage Division No.-3, Kaithal
4.	014	Saraswati Heritage Division No.-2, Kurukshetra
5.	017	Saraswati Heritage Division No.-1, Jagadhri
6.	018	Hathni Kund Barrage Division No. 1, Jagadhri
7.	019	Construction Division No. 19, Rohtak
8.	021	Construction Division No. 21, Rohtak
9.	022	Bond Water Services Division, Bhiwani
10.	023	Construction Division No. 23, Panipat
11.	030	Construction Division No. 30, Gohana
12.	031	Construction Division No.- 31, Gurugram
13.	032	Water Services Division No. 32, Bahadurgarh
14.	035	Gurugram Water Services Division, Gurugram
15.	036	Water Services Division, Dadupur
16.	038	Water Services Division, Jagadhri
17.	039	Water Services Division, Sonapat
18.	040	Rai Water Services Division, Sonapat
19.	041	Water Services Division, Delhi
20.	042	Water Services Division, Karnal
21.	043	Indri Water Services Division, Karnal
22.	044	Water Services Division, Panipat
23.	045	Water Services Mechanical Division, Karnal
24.	046	Water Services Division, Kaithal
25.	047	Pundri Water Services Division, Kaithal
26.	048	Water Services Division, Narwana
27.	049	Water Services Division, Hisar
28.	050	Adampur Water Services Division, Hisar
29.	051	Water Services Division, Hansi
30.	052	Water Services Division, Tohana
31.	053	Water Services Division, Fatehabad
32.	054	Water Services Mechanical Division, Hisar
33.	055	Water Services Division, Sirsa
34.	056	Rori Water Services Division, Sirsa
35.	057	Nehrana Water Services Division, Sirsa
36.	058	Ghaggar Water Services Division, Sirsa
37.	066	Water Services Division, Rohtak
38.	067	Sampla Water Services Division, Rohtak
39.	068	Jhajjar Water Services Division, Jhajjar
40.	069	Water Services Mechanical Division, Rohtak

41.	071	Vigilance Division, Rohtak
42.	072	Vigilance Division, Hisar
43.	073	Vigilance Division, Kaithal
44.	074	Vigilance Division, Karnal
45.	076	Water Services Division, Gohana
46.	077	Water Services Division, Safidon
47.	078	Jind Water Services Division, Jind
48.	079	Faridabad Water Services Division, Faridabad
49.	080	Palwal Water Services Division, Palwal
50.	081	Mewat Water Services Division, Nuh
51.	082	Yamuna Water Services Mechanical Division, Faridabad
52.	083	Jui Water Services Division, Bhiwani
53.	084	Bhiwani Water Services Division, Bhiwani
54.	085	Siwani Water Services Division, Bhiwani
55.	086	Lift Water Services Mechanical Division, Bhiwani
56.	087	Loharu Water Services Division, Bhiwani
57.	088	Loharu Water Services Division, Charkhi Dadri
58.	089	Loharu Water Services Mechanical Division, Charkhi Dadri
59.	091	Water Services Mechanical Division, Rewari
60.	092	Water Services Division No.-1, Rewari
61.	093	Water Services Division No. II, Rewari
62.	094	Water Services feeder Division, Rohtak
63.	095	Mahendergarh Water Services Division, Charkhi Dadri
64.	096	Mahendergarh Water Services Division, Mahendergarh
65.	097	Mahendergarh Water Services Division, Narnaul
66.	098	Mahendergarh Mechanical Division, Narnaul
67.	099	Satluj Yamuna Link Division, Ambala
68.	100	Water Services Division, Ambala
69.	101	Water Services Division, Kurukshtra
70.	104	Project Division, No. 3, Ambala
71.	105	Procurement & Disposal Division, Panchkula
72.	107	Vigilance Division, Sonapat
73.	109	Vigilance Division, Sirsa
74.	113	Water Data collection Division, Karnal
75.	118	Vigilance Division, Ambala
76.	120	Workshop Division, Charkhi Dadri
77.	122	Rewari Lift Irrigation Water Services Division, Jhajjar
78.	123	Vigilance Division, Rewari
79.	130	Construction Water Services Division No.-33, Rewari
80.	133	Inter State Liason Division, Delhi
81.	135	Water Services Division Irrigation, Gurugram
82.	136	Project Division No. 1, Panchkula
83.	140	Water Services Division, Panchkula
84.	141	Construction Division No.-26, Gurugram
85.	142	Construction Division No. 28, Jind
86.	143	Water Services Mechanical Division, Jhajjar

Buildings & Roads Branch

Sr. No.	Code No.	Name of Division
1.	001	Provincial Division No.-1, Rohtak
2.	002	Provincial Division No.-2, Rohtak
3.	003	Provincial Division No.1, Gurugram
4.	004	Provincial Division, Panchkula
5.	005	Provincial Division, Faridabad
6.	006	Provincial Division, Palwal
7.	007	Provincial Division No.-1 Karnal
8.	008	Provincial DivisionNo.2, Sirsa
9.	009	Provincial Division No.1, Hisar
10.	010	Provincial Division No. I, Ambala Cantt.
11.	011	Provincial Division, Jind
12.	012	Provincial Division, Charkhi Dadri
13.	013	Provincial Division No.1, Kurukshetra
14.	014	Provincial Division No.2, Kurukshetra
15.	015	Provincial Division, Panipat
16.	016	Provincial Division, Naraingarh
17.	018	Provincial Division, Hansi
18.	019	Provincial Division No.-3 (National Highway), Rohtak
19.	020	Mechanical Division, Rohtak
20.	021	Mechanical Division, Karnal
21.	022	Director Cum Executive Engineer, Research Laboratory, Hisar
22.	025	National Highway, Public Works Department (Buildings
23.	031	Provincial Division, Narwana
24.	032	Mechanical Division, Ambala Cantt.
25.	033	Mechanical Division, Faridabad
26.	034	Mechanical Division, Hisar
27.	035	Provincial Division No.2, Gurugram
28.	036	Provincial Division No.-4, Rohtak
29.	038	Provincial Division, Nuh
30.	039	Provincial Division No.-2, Karnal
31.	040	Electrical Division, Rohtak
32.	041	Electrical Division, Ambala Cantt.
33.	042	Electrical Division, Karnal
34.	043	Electrical Division, Gurugram
35.	046	Provincial Division, Bhiwani
36.	047	Provincial Division No.1, Sirsa
37.	048	Electrical Division, Hisar
38.	049	Provincial Division No.2, Ambala Cantt.
39.	049	Electrical Division, Rewari
40.	050	Horticulture Division, Chandigarh
41.	051	Provincial Division, Jagadhri, Yamuna Nagar
42.	053	Provincial Division No.-1, Kaithal
43.	054	Provincial Division, Narnaul
44.	055	Provincial Division, Fatehabad

45.	103	Asian Development Bank Project Division. No.1 (National Highway), Faridabad
46.	104	Provincial Division No.3, Hisar
47.	108	Construction Division, Chandigarh
48.	118	Construction Division (National Highway), Panchkula
49.	119	Provincial Division (National Highway), Jind
50.	120	Quality Control Division, Faridabad
51.	121	Quality Control Division, Karnal
52.	124	Provincial Division, Jhajjar
53.	125	Provincial Division, Rewari
54.	126	Provincial Division, Bahadurgarh
55.	127	Construction Division, Gurugram
56.	128	Provincial Division No.1, Sonapat
57.	129	Provincial Division No.-2, Sonapat
58.	130	Horticulture Division, Gurugram
59.	156	Provincial Division No.-2, Kaithal

Public Health Engineering Branch

Sr. No.	Code No.	Name of Division
1.	061	Public Health Engineering Division, Ambala
2.	062	Public Health Engineering Division, Panchkula
3.	063	Public Health Engineering Division No.-1, Nuh (Palwal)
4.	064	Public Health Engineering (Mechanical) Division, Ambala
5.	066	Public Health Engineering Division No.-1, Rohtak
6.	067	Public Health Engineering Division, Gurugram
7.	068	Public Health Engineering Division No.-1, Hisar
8.	069	Public Health Engineering Division No.-2, Hisar
9.	070	Public Health Engineering Division No.-1, Bhiwani
10.	071	Public Health Engineering Division No.-2, Bhiwani
11.	072	Public Health Engineering Division No.-1, Faridabad
12.	073	Public Health Engineering Division No.-1, Jind
13.	074	Public Health Engineering Division No.-1, Rewari
14.	075	Public Health Engineering Division No.-1, Karnal
15.	076	Public Health Engineering Division No.-1, Narnaul
16.	078	Public Health Engineering Division, Kurukshetra
17.	081	Public Health Engineering Division (Ground Water Investigation), Rewari
18.	085	Public Health Engineering Division No.-2, Sirsa
19.	086	Public Health Engineering Division No.-2, Rohtak
20.	088	Public Health Engineering Division, Hansi
21.	089	Public Health Engineering Division No.-1, Jhajjar
22.	090	Public Health Engineering Division No.-3, Palwal
23.	091	Public Health Engineering Division No.-2, Sonapat
24.	092	Public Health Engineering Division, Bahadurgarh
25.	093	Public Health Engineering Division No.-1, Panipat
26.	094	Public Health Engineering Division, Narwana
27.	095	Public Health Engineering Division, Naraingarh

28.	097	Public Health Engineering Division No.-1, Kaithal
29.	098	Public Health Engineering Division No.-2, Yamuna Nagar
30.	102	Public Health Engineering Division No.-1, Gohana
31.	106	Public Health Engineering Division, Punhana
32.	109	Public Health Engineering Division No.-2, Panipat
33.	111	Public Health Engineering Division No.-2, Palwal
34.	112	Public Health Engineering Division (Disposal and Procurement), Sonapat
35.	113	Public Health Engineering Division, Charkhi Dadri
36.	114	Public Health Engineering Division, Tosham
37.	115	Public Health Engineering Division, Sohna
38.	116	Public Health Engineering Division, Mahendergarh
39.	133	Public Health Engineering Division, No.-3, Rohtak
40.	139	Public Health Engineering Division No.-2, Jhajjar
41.	140	Public Health Engineering Division No.-2, Kaithal
42.	143	Public Health Engineering Division, Ambala City
43.	144	Public Health Engineering Division No.-2, Narnaul
44.	146	Public Health Engineering Division, Tohana
45.	147	Public Health Engineering Division No.-2, Jind
46.	148	Public Health Engineering Division No.-2, Karnal
47.	149	Public Health Engineering Division No.-3, Hisar
48.	150	Public Health Engineering Division No.-1, Yamuna Nagar
49.	151	Public Health Engineering Division, Kosli
50.	152	Public Health Engineering Division No.-2, Fatehabad
51.	153	Public Health Engineering Division No.-1, Sirsa
52.	154	Public Health Engineering Division, Bawal
53.	154	Public Health Engineering Division, Mandi Dabwali
54.	155	Public Health Engineering Division No.-2, Gohana
55.	156	Public Health Engineering (Mechanical) Division, Sonapat
56.	157	Public Health Engineering Division No.-3, Jhajjar
57.	158	Public Health Engineering Division, Siwani
58.	159	Public Health Engineering Division No.-3, Narnaul

Source: - Principal Accountant General(A&E), Haryana.

Annexure -2
(Referred to in Para 1 of Part A)

Name of Divisions involved in late submission of monthly accounts i.e. after due date.

Delay	Public Works Department (Name of Divisions Involved)		
	Irrigation	Public Health Engineering	Buildings & Roads
1-5 days	<ol style="list-style-type: none"> 1. Construction Division No.-6, Hisar 2. Saraswati Heritage Division No.-3, Kaithal 3. Saraswati Heritage Division No.-2, Kurukshetra 4. Saraswati Heritage Division No.-1, Jagadhri 5. Construction Division No. 19, Rohtak 6. Bond Water Services Division, Bhiwani 7. Construction Division No. 23, Panipat 8. Construction Division No. 30, Gohana 9. Construction Division No.- 31, Gurugram 10. Water Services Division No. 32, Bahadurgarh 11. Water Services Division, Dadupur 12. Water Services Division, Sonapat 13. Rai Water Services Division, Sonapat 14. Water Services Division, Panipat 15. Water Services Division, Kaithal 16. Pundri Water Services Division, Kaithal 17. Water Services Division, Narwana 	<ol style="list-style-type: none"> 1. Public Health Engineering Division No.-1, Nuh (Palwal) 2. Public Health Engineering Division No.-1, Rohtak 3. Public Health Engineering Division, Gurugram 4. Public Health Engineering Division No.-1, Hisar 5. Public Health Engineering Division No.-2, Hisar 6. Public Health Engineering Division No.-1, Bhiwani 7. Public Health Engineering Division No.-2, Bhiwani 8. Public Health Engineering Division No.-1, Faridabad 9. Public Health Engineering Division No.-1, Jind 10. Public Health Engineering Division No.-1, Rewari 11. Public Health Engineering Division No.-1, Karnal 12. Public Health Engineering Division No.-1, Narnaul 13. Public Health Engineering 	<ol style="list-style-type: none"> 1. Provincial Division No.-1, Rohtak 2. Provincial Division No.-2, Rohtak 3. Provincial Division No.1, Gurugram 4. Provincial Division, Panchkula 5. Provincial Division, Faridabad 6. Provincial Division, Palwal 7. Provincial Division No. I, Ambala Cantt. 8. Provincial Division, Jind 9. Provincial Division, Charkhi Dadri 10. Provincial Division No.1, Kurukshetra 11. Provincial Division No.2, Kurukshetra 12. Provincial Division, Panipat 13. Provincial Division, Hansi 14. Provincial Division No.-3 (National Highway), Rohtak

18. Water Services Division, Hansi	Division, Kurukshetra	15. Mechanical Division, Rohtak
19. Water Services Division, Tohana	14. Public Health Engineering Division No.-2, Rohtak	16. Provincial Division, Narwana
20. Water Services Mechanical Division, Hisar	15. Public Health Engineering Division, Hansi	17. Mechanical Division, Faridabad
21. Jhajjar Water Services Division, Jhajjar	16. Public Health Engineering Division No.-1, Jhajjar	18. Provincial Division No.-4, Rohtak
22. Vigilance Division, Rohtak	17. Public Health Engineering Division No.-3, Palwal	19. Provincial Division, Nuh
23. Yamuna Water Services Mechanical Division, Faridabad	18. Public Health Engineering Division No.-2, Sonipat	20. Provincial Division No.-2, Karnal
24. Lift Water Services Mechanical Division, Bhiwani	19. Public Health Engineering Division, Bahadurgarh	21. Electrical Division, Rohtak
25. Loharu Water Services Division, Bhiwani	20. Public Health Engineering Division, Narwana	22. Electrical Division, Karnal
26. Loharu Water Services Mechanical Division, Charkhi Dadri	21. Public Health Engineering Division, Naraingarh	23. Electrical Division, Gurugram
27. Water Services Division No.-1, Rewari	22. Public Health Engineering Division No.-2, Yamuna Nagar	24. Provincial Division, Bhiwani
28. Mahendergarh Water Services Division, Charkhi Dadri	23. Public Health Engineering Division, Punhana	25. Provincial Division No.2, Ambala Cantt.
29. Mahendergarh Water Services Division, Mahendergarh	24. Public Health Engineering Division No.-2, Panipat	26. Electrical Division, Rewari
30. Mahendergarh Water Services Division, Narnaul	25. Public Health Engineering Division No.-2, Palwal	27. Provincial Division, Jagadhri, Yamuna Nagar
31. Mahendergarh Mechanical Division, Narnaul	26. Public Health Engineering Division (Disposal and Procurement), Sonipat	28. Provincial Division, Narnaul
32. Satluj Yamuna Link Division, Ambala	27. Public Health Engineering	29. Provincial Division No.3, Hisar
33. Water Services Division, Ambala		30. Quality Control Division, Faridabad
34. Water Services Division, Kurukshetra		31. Provincial Division, Jhajjar
35. Vigilance Division, Ambala		
36. Workshop Division, Charkhi Dadri		
37. Rewari Lift Irrigation Water		

	<p>Services Division, Jhajjar</p> <p>38. Water Services Division Irrigation, Gurugram</p> <p>39. Water Services Mechanical Division, Jhajjar</p>	<p>Division, Charkhi Dadri</p> <p>28. Public Health Engineering Division, Sohna</p> <p>29. Public Health Engineering Division, Mahendergarh</p> <p>30. Public Health Engineering Division, No.-3, Rohtak</p> <p>31. Public Health Engineering Division No.-2, Jhajjar</p> <p>32. Public Health Engineering Division No.-2, Kaithal</p> <p>33. Public Health Engineering Division No.-2, Narnaul</p> <p>34. Public Health Engineering Division, Tohana</p> <p>35. Public Health Engineering Division No.-2, Jind</p> <p>36. Public Health Engineering Division No.-2, Karnal</p> <p>37. Public Health Engineering Division No.-3, Hisar</p> <p>38. Public Health Engineering Division No.-2, Fatehabad</p> <p>39. Public Health Engineering Division No.-1, Sirsa</p> <p>40. Public Health Engineering Division, Bawal</p> <p>41. Public Health Engineering Division, Mandi Dabwali</p>	<p>32. Provincial Division, Rewari</p> <p>33. Provincial Division, Bahadurgarh</p> <p>34. Construction Division, Gurugram</p> <p>35. Provincial Division No.1, Sonapat</p> <p>36. Provincial Division No.- 2, Sonapat</p> <p>37. Horticulture Division, Gurugram</p> <p>38. Provincial Division No.- 2, Kaithal</p>
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		<p>42. Public Health Engineering Division No.-2, Gohana</p> <p>43. Public Health Engineering (Mechanical) Division, Sonapat</p> <p>44. Public Health Engineering Division No.-3, Jhajjar</p> <p>45. Public Health Engineering Division No.-3, Narnaul</p>	
6-10days	<ol style="list-style-type: none"> 1. Construction Division No.-7, Hisar 2. Saraswati Heritage Division No.-2, Kurukshetra 3. Construction Division No. 19, Rohtak 4. Water Services Division No. 32, Bahadurgarh 5. Water Services Division, Narwana 6. Water Services Division, Hansi 7. Water Services Division, Gohana 8. Jind Water Services Division, Jind 9. Faridabad Water Services Division, Faridabad 10. Yamuna Water Services Mechanical Division, Faridabad 11. Jui Water Services Division, Bhiwani 12. Lift Water Services Mechanical Division, Bhiwani 13. Loharu Water Services Division, Bhiwani 14. Water Services Division No.-1, Rewari 15. Mahendergarh Water Services 	<ol style="list-style-type: none"> 1. Public Health Engineering Nuh 2. Public Health Engineering No.1 Rohtak 3. Public Health Engineering No.2 Bhiwani 4. Public Health Engineering No 1 Jind 5. Public Health Engineering No.1 Rewari 6. Public Health Engineering No.1 Narnaul 7. Public Health Engineering No.2 Sirsa 8. Public Health Engineering No.2 Rohtak 9. Public Health Engineering Naraingarh 10. Public Health Engineering Gohana 11. Public Health Engineering Charkhi Dadri 12. Public Health Engineering Sohna 13. Public Health Engineering No3 Rohtak 14. Public Health Engineering No.2 Jind 	<ol style="list-style-type: none"> 1. Provincial Division No.-2, Rohtak 2. Provincial Division No.1, Gurugram 3. Provincial Division, Panchkula 4. Provincial Division No.-1 Karnal 5. Provincial Division No.1, Hisar 6. Provincial Division, Panipat 7. Mechanical Division, Karnal 8. Director Cum Executive Engineer, Research Laboratory, Hisar 9. Mechanical Division, Hisar 10. Provincial Division No.-4, Rohtak 11. Provincial Division No.-2, Karnal 12. Electrical Division, Gurugram 13. Provincial Division (National Highway), Jind 14. Quality Control Division, Faridabad 15. Provincial Division, Jhajjar 16. Provincial Division No.-2, Sonapat

	Division, Charkhi Dadri 16. Water Services Mechanical Division, Jhajjar	15. Public Health Engineering No3 Narnaul	17. Provincial Division No.-2, Kaithal
More than 10 days	<ol style="list-style-type: none"> 1. Construction Division No. 19, Rohtak 2. Construction Division No. 30, Gohana 3. Rewari Lift Irrigation Water Services Division, Jhajjar 4. Inter State Liason Division, Delhi 	<ol style="list-style-type: none"> 1. Public Health Engineering Division No.-1, Karnal 2. Public Health Engineering Division No.-2, Sonipat 3. Public Health Engineering (Mechanical) Division, Sonapat 	<ol style="list-style-type: none"> 1. Provincial Division, Bhiwani 2. Provincial Division No.3, Hisar 3. Provincial Division, Bahadurgarh

Source:- Principal Accountant General(A&E), Haryana.

Annexure -3
(Referred to in Para 2 of Part A)

Form-26 Up to 03.2024

DIVISION WISE DETAIL OF PENDING FORM-26 AS ON 31 MARCH 2024

IRRIGATION BRANCH

Age-wise analysis of pending Form PWA -26 in respect of Irrigation Department:

Pendency for the period	No of Divisions involved	No of Form PWA-26
Up to 2 months	1	1
Total	01	01

Upto 2 months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2024
1.	030	Construction Division No. 30, Gohana	02/2024	1
Total				01

BUILDINGS AND ROADS BRANCH

Age-wise analysis of pending Form PWA -26 in respect of Buildings & Roads Branch

Pendency for the period	No of Divisions involved	No of Form PWA-26
Equal to or More than 6 months but less than 12 months	1	7
Equal to or More than 3 but less than 6 months	1	3
Total	2	10

Equal to or More than 03 but less than 06 months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2024
	128	Provincial Division No.1, Sonapat	12/2023	3
Total				03

Equal to or More than 06 but less than 12 months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2024
1	51	Provincial Division Jagadhari Yamuna Nagar.	08/2023	7
Total				7

PUBLIC HEALTH ENGINEERING BRANCH

Age-wise analysis of pending Form PWA -26 in respect of Public Health Engineering Branch

Pendency for the period	No of Divisions involved	No of Form PWA-26
Equal to or More than 3 but less than 6 months	2	8
Up to 2 months	2	3
Total	4	11

Upto 2 months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2024
1.	66	Public Health Engineering Division No.-1, Rohtak	02/2024	1
2.	112	Public Health Engineering Division (Disposal and Procurement), Sonipat	01/2024	2
Total				3

Equal to or More than 03 but less than 06 Months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2024
1	68	Public Health Engineering Division No.-1, Hisar	01/2024	3
2	106	Public Health Engineering Division, Punhana	10/2023	5
Total				8

Source: - Principal Accountant General(A&E), Haryana.

Annexure -4
(Referred to in Para 3 of Part A)

Non-Remittance of Departmental Receipt into Treasury
IRRIGATION

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2024
1.	032	Water Services Division No. 32, Bahadurgarh	3483725
2.	041	Water Services Division, Delhi	6
3.	044	Water Services Division, Panipat	8318278
4.	077	Safidon Water Services Division, Safidon	253
5.	078	Water Services Division, Jind	10000
6.	081	Mewat Water Services Division, Nuh	7457
7.	100	Water Services Division, Ambala	296352
8.	135	Water Services Division Irrigation, Gurugram	9900
Total			12125971

BUILDINGS & ROADS

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2024
1.	036	Provincial Division No.-4, Rohtak	1763146
2.	039	Provincial Division No. 2, Karnal	92
3.	128	Provincial Division No.-1, Sonapat	16951029
4.	129	Provincial Division No. 2, Sonapat	142404
Total			18856671

PUBLIC HEALTH ENGINEERING

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2024
1.	072	Public Health Engineering Division No.-1, Faridabad	17
2.	090	Public Health Engineering Division No.-3, Palwal	10
3.	093	Public Health Engineering Division No.- 1, Panipat	40
4.	147	Public Health Engineering Division No.- 2, Jind	2
Total			69

Source: - Principal Accountant General(A&E), Haryana.

Annexure-(5)(i)(a)
(Referred to in Para 4 of Part A)

Age-wise analysis of outstanding balances (as on 31 March 2024) under head 8782-102-95
Remittance into Treasuries

IRRIGATION

Outstanding Balance less than one year (Functional)	11229743745
Outstanding Balance more than five years (Non-functional)	447015
Total	11230190760

Outstanding balance less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	6	Construction Division No.-6, Hisar	5877180
2	7	Construction Division No.- 7, Hisar	36985094
3	9	Saraswati Heritage Division No.-3, Kaithal	5399944
4	14	Saraswati Heritage Division No.- 2, Kurukshetra	62383073
5	17	Saraswati Heritage Division No.-1, Jagadhri	41439723
6	18	Hathini Kund Barrage Division No.-1, Jagadhri	40156444
7	19	Construction Division No.-19, Rohtak	-8550089
8	21	Construction Division No.-21, Rohtak	-17041594
9	22	Bond Water Services, Bhiwani	-212974
10	23	Construction Division No.- 23, Panipat	-187702237
11	30	Construction Division No.- 30, Gohana	148292588
12	31	Construction Division No.-31, Gurugram	7306174
13	32	Construction Division No.-32, Bahadurgarh	716729410
14	35	Water Services Division, Gurugram	192491885
15	36	Water Services Division, Dadupur	356162171
16	38	Water Services Division, Jagadhri	31417187
17	39	Water Services Division, Sonapat	5560363
18	40	Rai Water Services Division, Sonapat	60252975
19	41	Delhi Water Services Division, Delhi	1051529137
20	42	Water Services Division, Karnal	114918958
21	43	Indri Water Services Division, Karnal	49403402
22	44	Water Services Division, Panipat	1878228333
23	45	Water Services (Mechanical) Division, Karnal	8420817
24	46	Water Services Division, Kaithal	49036308
25	47	Pundri Water Services Division, Kaithal	258173130
26	48	Water Services Division, Narwana	89554985
27	49	Water Services Division, HisarHisar	848889900
28	50	Adampur Water Services Division, Hisar	195197262
29	51	Hansi Water Services Division, Hansi	244934342
30	52	Water Services Division, Tohana	283917288
31	53	Water Services Division, Fatehabad	-24127200
32	54	Water Services (Mechanical) Division, Hisar	41079216

33	55	Water Services Division, Sirsa	13111391
34	56	Rori Water Services Division, Sirsa	7103498
35	57	Nehrana Water Services Division, Sirsa	11851586
36	58	Ghaggar Water Services Division, Sirsa	35011533
37	66	Water Services Division, Rohtak	72789615
38	67	Sampla Water Services Division, Rohtak	112710771
39	68	Jhajjar Water Services Division, Jhajjar	226095158
40	69	Water Services (Mechanical) Division, Rohtak	27570598
41	71	Vigilance Division, Rohtak	68536
42	72	Vigilance Division, Hisar	-1784192
43	73	Vigilance Division, Kaithal	311192
44	74	Vigilance Division, Karnal	-169655
45	76	Water Services Division, Gohana	77763563
46	77	Safidon Water Services Division, Safidon	44726832
47	78	Jind Water Services Division, Jind	42742354
48	79	Faridabad Water Services Division, Faridabad	624169183
49	80	Palwal Water Services Division, Palwal	7905475
50	81	Mewat Water Services Division, Nuh	55957511
51	82	Yamuna Water Services (Mechanical) Division, Faridabad	4739661
52	83	Jui Water Services Division, Bhiwani	115692474
53	84	Bhiwani Water Services Division, Bhiwani	102490920
54	85	Siwani Water Services Division, Bhiwani	52849627
55	86	Lift Water Services (Mechanical) Division,	6076041
56	87	Loharu Water Services Division, Bhiwani	51498731
57	88	Loharu Water Services Division, Charkhi Dadri	47914992
58	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	15110947
59	91	Water Services (Mechanical) Division, Rewari	46506240
60	92	Water Services Division No. -1, Rewari	86752251
61	93	Water Services Division No.-II, Rewari	266371661
62	94	Water Services Feeder Division, Rohtak	1060887297
63	95	Mahendergarh Water Services Charkhi Dadri	58281264
64	96	Mahendergarh Water Services Division, Mahendergarh	51390829
65	97	Mahendergarh Water Services Division, Narnaul	198475605
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	4872110
67	99	Satluj Yamuna Link Water Services Division, Ambala	46573421
68	100	Water Services Division, Ambala	24915170
69	101	Water Services Division, Kurukshetra	399355020
70	104	Project Division No.-III, Ambala	167656
71	105	Procurement & Disposal Division, Panchkula	15132119
72	107	Vigilance Division, Sonapat	-13314
73	109	Vigilance Division, Sirsa	264308
74	113	Water Data Collection, Karnal	305742
75	118	Vigilance Division, Ambala	-414794

76	120	Workshop Division, Charkhi Dadri	23211446
77	122	Rewari Lift Irrigation, Jhajjar	53062727
78	123	Vigilance Division, Rewari	2483
79	130	Construction Division No. -33, Rewari	1699102
80	133	Inter State Liaison Division, Delhi	36362138
81	135	Water Services Division, Gurugram	322443908
82	136	Project Division No.-I, Panchkula	150839262
83	140	Water Services Division, Panchkula	10222734
84	141	Construction Division No.- 26, Gurugram	2788030
85	142	Construction Division No.- 28, Jind	21034328
86	143	Water Services Mechanical Division, Jhajjar	7843465
Total			11229743745

Outstanding Balance more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	59	Joint Director HIRMI Division, Kurukshetra	328011
2	60	Deputy Director Research, Kurukshetra	-64028
3	70	Utter Yamuna River Board, Delhi	119793
5	119	Workshop Division, Karnal	49300
6	131	Construction Division No.-I, Kaithal	13939
Total			447015

**Age wise analysis of outstanding balances under head 8782-102-95-Remittance into
Treasuries BUILDINGS & ROADS**

Outstanding balance less than one year (functional)	27699374877
Outstanding balance more than five year (Non-functional)	-5219883
Total	27694154994

Outstanding balance less than one year (Functional)			
Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	100895903
2	2	Provincial Division No-II, Rohtak	615899
3	3	Provincial Division No.-I, Gurugram	304571152
4	4	Provincial Division, Panchkula	10391885040
5	5	Provincial Division No.-I, Faridabad	980475981
6	6	Provincial Division, Palwal	644177421
7	7	Provincial Division No. I, Karnal	658272762
8	8	Provincial Division-II, Sirsa.	205663347
9	9	Provincial Division No.-I, Hisar	47895315
10	10	Provincial Division No. I Ambala Cantt.	2899730788

11	11	Provincial Division No. I, Jind	358117801
12	12	Provincial Division, Charkhi Dadri	374711745
13	13	Provincial Division No. I, Kurukshetra.	195926357
14	14	Provincial Division No. II, Kurukshetra.	259544733
15	15	Provincial Division, Panipat	1364822267
16	16	Provincial Division, Naraingarh	108666178
17	18	Provincial Division, Hansi	403628478
18	19	Provincial Division No.-III (National Highway), Rohtak	118217895
19	20	Mechanical Division, Rohtak	2712327
20	21	Mechanical Division, Karnal	7632957
21	22	Research Laboratory, Hisar	3163328
22	25	Provincial Division No.-2 (National Highway),	423668140
23	31	Provincial Division, Narwana	160718896
24	32	Mechanical Division, Ambala Cantt	28016603
25	33	Mechanical Division, Gurugram	9845616
26	34	Mechanical.Division, Hisar	2233173
27	35	Provincial Division No. II, Gurugram	1292045649
28	36	Provincial Division No.-4, Rohtak.	878549586
29	38	Provincial Division, Nuh	523405378
30	39	Provincial Division No.-II, Karnal.	216779224
31	40	Electrical Division, Rohtak	160570007
32	41	Electrical Division, Ambala Cantt.	151742320
33	42	Electrical Division, Karnal	127983456
34	43	Electrical Division, Gurugram	90187608
35	46	Provincial Division, Bhiwani.	188546827
36	47	Provincial Division No.-I, Sirsa	112803357
37	48	Electrical Division, Hisar	91771213
38	01/049	Provincial Division No. II, Ambala Cantt.	94026814
39	50	Horticulture Division, Chandigarh	-79019115
40	51	Provincial Division, Jagadhri, Yamuna Nagar.	679787446
41	53	Provincial Division-I, Kaithal.	335876843
42	54	Provincial Division, Narnaul	234459378
43	55	Provincial Division, Fatehabad	210386342
44	103	Asian Development Bank Project No.-I (National Highway), Faridabad	147460006
45	104	Provincial Division No-3, Hisar	183962968
46	108	Bridge Construction Division, Chandigarh	205684859
47	118	Construction Division (National Highway), Panchkula	48077102
48	119	Provincial Division (National Highway), Jind	172198293
49	120	Mechanical Division, Rohtak	-1475794
50	121	Quality Control Division, Karnal	-1479161
51	124	Provincial Division, Jhajjar	145898120
52	125	Provincial Division, Rewari	378437509
53	126	Provincial Division, Bahadurgarh	77464671
54	127	Construction Division, Gurugram	322947164
55	128	Provincial Division No.- I, Sonapat	284525833

56	129	Provincial Division No. –II, Sonapat	121847976
57	156	Provincial Division No.-II, Kaithal	233197868
58	130	Horticulture Division, Gurugram	5708455
59	049	Electrical Division, Rewari	9206573
Total			27699374877

Outstanding Balance more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	23	Provincial Division No.-II (National Highway), Faridabad	-6104174
2	27	Estate Office, Rai, Sonapat	825566
3	28	Provincial Division No.-4, Karnal	24005
4	29	World Bank, Sonapat	-9554
5	56	Provincial Division, Bahadurgarh	-311062
6	58	Development Board, Kurukshetra	225000
7	59	World Bank, Chandigarh	-79000
8	60	World Bank, Sonapat	1955
9	105	Asian Development Bank Project, Palwal	164102
10	106	World Bank Project, Ambala	55284
11	110	Horticulture Division, Hisar	124604
12	117	Construction (National Highway) Division, Hisar	73509
13	135	Provincial Division, Bahadurgarh	1755820
14	136	Project Division, Chandigarh	-1965938
Total			-5219883

Age wise analysis of outstanding balances under head 8782-102-95-I-Remittance into Treasuries

PUBLIC HEALTH ENGINEERING

Outstanding balance less than one year (functional)	9964001522
Outstanding balance more than five year (Non-functional)	-24153916
Total	9939847606

Outstanding balance less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	136961401
2	62	Public Health Engineering Division, Panchkula	3162708149
3	63	Public Health Engineering Division No.-1, Nuh	23003499

4	64	Public Health Engineering (Mechanical) Division, Ambala	111863802
5	10/154	Public Health Engineering Division No.-1, Sirsa	181242235
6	66	Public Health Engineering Division No.-1,	247834590
7	67	Public Health Engineering Division, Gurugram	95972522
8	68	Public Health Engineering Division No.-1,	63162101
9	69	Public Health Engineering Division No.-2,	237708222
10	70	Public Health Engineering Division No.-1,	-13184363
11	71	Public Health Engineering Division No.-2,	216427933
12	72	Public Health Engineering Division No.-1,	69814448
13	73	Public Health Engineering Division No.-1, Jind	183434676
14	74	Public Health Engineering Division No.-1,	136779182
15	75	Public Health Engineering Division No.-1,	189798945
16	76	Public Health Engineering Division No.-1,	51511512
17	78	Public Health Engineering Division,	131470061
18	81	Public Health Engineering Division (Ground Water Investigation), Rewari	85968783
19	85	Public Health Engineering Division No.-2, Sirsa	133954699
20	86	Public Health Engineering Division No.-2,	416572891
21	88	Public Health Engineering Division, Hansi	56807584
22	89	Public Health Engineering Division No.-1,	7550889
23	90	Public Health Engineering Division No.-3,	215130746
24	91	Public Health Engineering Division No.-2,	59217979
25	92	Public Health Engineering Division,	146378484
26	93	Public Health Engineering Division No.-1,	168684583
27	94	Public Health Engineering Division, Narwana	73143306
28	95	Public Health Engineering Division, Naraingarh	75820585
29	97	Public Health Engineering Division No.-1,	153621971
30	98	Public Health Engineering Division No.-2,	115523821
31	102	Public Health Engineering Division No.-1, Gohana	27766865
32	106	Public Health Engineering Division, Punhana	5630848
33	109	Public Health Engineering Division No.-2, Panipat	109317999
34	111	Public Health Engineering Division No.-2,	35954020
35	112	Public Health Engineering Division (Disposal and Procurement), Sonipat	512692912
36	113	Public Health Engineering Division, Charkhi Dadri	149998616
37	114	Public Health Engineering Division, Tosham	-73939047
38	115	Public Health Engineering Division, Sohna	176122303
39	116	Public Health Engineering Division,	44576411
40	133	Public Health Engineering Division, No.-3,	57715349
41	139	Public Health Engineering Division No.-2,	60386398
42	140	Public Health Engineering Division No.-2,	37814057
43	143	Public Health Engineering Division, Ambala	217500967
44	144	Public Health Engineering Division No.-2,	-14145674

45	146	Public Health Engineering Division, Tohana	93541735
46	147	Public Health Engineering Division No.-2, Jind	23529805
47	148	Public Health Engineering Division No.-2,	272017397
48	149	Public Health Engineering Division No.-3,	289243958
49	150	Public Health Engineering Division No.-1,	92172516
50	151	Public Health Engineering Division, Kosli	17786309
51	152	Public Health Engineering Division No.-2,	320233227
52	153	Public Health Engineering Division No.-1, Sirsa	149739794
53	07/154	Public Health Engineering Division, Bawal	229257997
54	155	Public Health Engineering Division No.-2, Gohana	17978891
55	157	Public Health Engineering Division No.-3,	130574333
56	158	Public Health Engineering Division, Siwani	25316455
57	159	Public Health Engineering Division No.-3,	19611392
58	156	Public Health Engineering (Mechanical) Division, Sonapat	720453
Total			9964001522

Outstanding Balance more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	99	Public Health Engineering Division No-II,	-24153916
Total of Defunct			-24153916

Abstract of Outstanding Balances

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	11230190760
2	Buildings and Roads	27694154994
3	Public Health Engineering	9939847606
4	Cyber Treasury	-38834806211
Net Total (1+2+3+4)		10029387149

Source: - Principal Accountant General(A&E), Haryana.

Annexure -5 (i) (b)
(Referred to in Para 4 of Part A)

Statement showing outstanding balances (as on 31.03.2024) under 8782-102-93-EPS

Age wise analysis of outstanding balances under head 8782-102-93- EPS
(Irrigation Branch)

Outstanding balance less than one year (functional)	106402841
Outstanding balance more than five year (Non-functional)	-5582250
Total	100820591

IRRIGATION

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	6	Construction Division No.-6, Hisar	3356751
2	7	Construction Division No.- 7, Hisar	2403840
3	9	Saraswati Heritage Division No.-3, Kaithal	3865653
4	14	Saraswati Heritage Division No.- 2, Kurukshetra	-4197005
5	17	Saraswati Heritage Division No.-1, Jagadhri	-10339083
6	18	Hathini Kund Barrage Division No.-1, Jagadhri	-606290
7	19	Construction Division No.-19, Rohtak	-6283891
8	21	Construction Division No.-21, Rohtak	-645018
9	22	Bond Water Services, Bhiwani	-13555926
10	23	Construction Division No.- 23, Panipat	1803392
11	30	Construction Division No.- 30, Gohana	-3471197
12	31	Construction Division No.-31, Gurugram	-10695
13	32	Construction Division No.-32, Bahadurgarh	-3760951
14	35	Water Services Division, Gurugram	-2444998
15	36	Water Services Division, Dadupur	6485841
16	38	Water Services Division, Jagadhri	615996
17	39	Water Services Division, Sonapat	-6182911
18	40	Rai Water Services Division, Sonapat	16963663
19	41	Delhi Water Services Division, Delhi	-1537304
20	42	Water Services Division, Karnal	6239175
21	43	Indri Water Services Division, Karnal	-6505673
22	44	Water Services Division, Panipat	8116473
23	45	Water Services (Mechanical) Division, Karnal	11189625
24	46	Water Services Division, Kaithal	42250081
25	47	Pundri Water Services Division, Kaithal	2383418
26	48	Water Services Division, Narwana	59246927
27	49	Water Services Division, HisarHisar	151378435

28	50	Adampur Water Services Division, Hisar	-3159075
29	51	Hansi Water Services Division, Hansi	-170110705
30	52	Water Services Division, Tohana	-5349635
31	53	Water Services Division, Fatehabad	33294739
32	54	Water Services (Mechanical) Division, Hisar	3256621
33	55	Water Services Division, Sirsa	353453
34	56	Rori Water Services Division, Sirsa	2962883
35	57	Nehrana Water Services Division, Sirsa	-16814008
36	58	Ghaggar Water Services Division, Sirsa	16604323
37	66	Water Services Division, Rohtak	5426338
38	67	Sampla Water Services Division, Rohtak	-5327690
39	68	Jhajjar Water Services Division, Jhajjar	-17605766
40	69	Water Services (Mechanical) Division, Rohtak	5407891
41	71	Vigilance Division, Rohtak	375550
42	72	Vigilance Division, Hisar	113642
43	73	Vigilance Division, Kaithal	-189760
44	74	Vigilance Division, Karnal	4941217
45	76	Water Services Division, Gohana	4023533
46	77	Safidon Water Services Division, Safidon	-111075091
47	78	Jind Water Services Division, Jind	28085850
48	79	Faridabad Water Services Division, Faridabad	-15579971
49	80	Palwal Water Services Division, Palwal	10603074
50	81	Mewat Water Services Division, Nuh	-963107
51	82	Yamuna Water Services (Mechanical) Division, Faridabad	12253189
52	83	Jui Water Services Division, Bhiwani	20759711
53	84	Bhiwani Water Services Division, Bhiwani	32925672
54	85	Siwani Water Services Division, Bhiwani	-10620996
55	86	Lift Water Services (Mechanical) Division, Bhiwani	-58617042
56	87	Loharu Water Services Division, Bhiwani	-26191346
57	88	Loharu Water Services Division, Charkhi Dadri	-12244397
58	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	50336056
59	91	Water Services (Mechanical) Division, Rewari	-6761712
60	92	Water Services Division No. -I, Rewari	1001949
61	93	Water Services Division No.-II, Rewari	200338
62	94	Water Services Feeder Division, Rohtak	13637209
63	95	Mahendergarh Water Services Charkhi Dadri	-53331068
64	96	Mahendergarh Water Services Division, Mahendergarh	-71551421
65	97	Mahendergarh Water Services Division, Narnaul	-175995564
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	291916539
67	99	Satluj Yamuna Link Water Services Division, Ambala	-1784176
68	100	Water Services Division, Ambala	636316
69	101	Water Services Division, Kurukshetra	-119806436
70	104	Project Division No.-III, Ambala	1235707
71	105	Procurement & Disposal Division, Panchkula	-243031919

72	107	Vigilance Division, Sonapat	-2225848
73	109	Vigilance Division, Sirsa	-2149
74	113	Water Data Collection, Karnal	2319097
75	118	Vigilance Division, Ambala	200857
76	120	Workshop Division, Charkhi Dadri	-1448286
77	122	Rewari Lift Irrigation, Jhajjar	9647197
78	123	Vigilance Division, Rewari	-5781989
79	130	Construction Division No. -33, Rewari	2449756
80	133	Inter State Liaison Division, Delhi	89931461
81	135	Water Services Division, Gurugram	3474571
82	136	Project Division No.-I, Panchkula	326971233
83	140	Water Services Division, Panchkula	2416938
84	141	Construction Division No.- 26, Gurugram	11001955
85	142	Construction Division No.- 28, Jind	-10187529
86	143	Water Services Mechanical Division, Jhajjar	6636334
Total			106402841

Outstanding Balances more than five year (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	59	Joint Director HIRMI Division, Kurukshetra	-2660851
2	60	Deputy Director Research, Kurukshetra	376727
3	119	Work Shop Division, Karnal	-3500000
4	131	Construction Division-1, Kaithal	64000
5	139	Construction Division No.-III, Old Sirsa	137874
Total of Defunct & Merged Division			-5582250

Age wise analysis of outstanding balances under head 8782-102-93-Public Works EPS

BUILDINGS & ROADS

Outstanding balances less than one year (functional)	1694723183
Outstanding balances more than five year (Non-functional)	-180248838
Total	1514474345

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	25671019

2	2	Provincial Division No-II, Rohtak	4786071
3	3	Provincial Division I, Gurugram	-246104552
4	4	Provincial Division, Panchkula	2587274572
5	5	Provincial Division, Faridabad	7944221
6	6	Provincial Division, Palwal	323600437
7	7	Provincial Division No. I, Karnal	-16032248
8	8	Provincial Division No.-II, Sirsa	2865421
9	9	Provincial Division No.-I, Hisar	12401074
10	10	Provincial Division No.-I, Ambala Cantt.	493
11	11	Provincial Division No.-I, Jind	1026679432
12	12	Provincial Division, Charkhi Dadri	41416360
13	13	Provincial Division No.-I, Kurukshetra	-6908263
14	14	Provincial Division No.-II, Kurukshetra	6921585
15	15	Provincial Division, Panipat	1350291
16	16	Provincial Division, Naraingarh	-914350
17	18	Provincial Division, Hansi	4882482
18	19	Provincial Division No.- III (National Highway),	-19933447
19	20	Mechanical Division, Rohtak	121667424
20	21	Mechanical Division, Karnal	-6745353
21	22	Research Laboratory, Hisar	453192
22	25	Provincial Division No.-2 (National Highway), Hisar	9070041
23	31	Provincial Division, Narwana	-1015293830
24	32	Mechanical Division, Ambala Cantt	-9286693
25	33	Mechanical Division, Gurugram.	1309672
26	34	Mechanical Division, Hisar	-34184
27	35	Provincial Division No.-II, Gurugram	22689422
28	36	Provincial Division No.-4, Rohtak	-7592762
29	38	Provincial Division, Nuh	7668863
30	39	Provincial Division No.-II, Karnal	21877298
31	40	Electrical Division, Rohtak	7584174
32	41	Electrical Division, Ambala Cantt.	2184163
33	42	Electrical Division, Karnal	9530281
34	43	Electrical Division, Gurugram	873344
35	46	Provincial Division, Bhiwani	1783124
36	47	Provincial Division No.-I, Sirsa	244132
37	48	Electrical Division, Hisar	588924
38	01/049	Provincial Division No. II, Ambala Cantt.	1984406
39	50	Horticulture Division, Chandigarh	-17040321
40	51	Provincial Division, Jagadhri, Yamuna Nagar	4870645
41	53	Provincial Division No.-I, Kaithal	-1218396
42	54	Provincial Division, Narnaul	13371856
43	55	Provincial Division, Fatehabad	-34503671
44	103	Asian Development Bank Project No.-I (National Highway), Faridabad	3279028
45	104	Provincial Division No-3, Hisar	2069710
46	108	Bridge Construction Division, Chandigarh	-210697973
47	118	Construction Division (National Highway), Panchkula	-1037780438
48	119	Provincial Division (National Highway), Jind	225706663

49	120	Mechanical Division, Rohtak	-18940093
50	121	Quality Control Division, Karnal	864794
51	124	Provincial Division, Jhajjar	23773021
52	125	Provincial Division, Rewari	-6495620
53	126	Provincial Division, Bahadurgarh	2471840
54	127	Construction Division, Gurugram	559031
55	128	Provincial Division No. – I, Sonapat	-27303995
56	129	Provincial Division No.-II, Sonapat	-154713824
57	156	Provincial Division No. –II, Kaithal	-5310
58	130	Horticulture Division, Gurugram	0
59	049	Electrical Division, Rewari	0
Total			1694723183

Outstanding balances more than five year (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	24	Provincial Division No.-II (National Highway), Karnal	-203387152
2	26	Provincial Division World Bank, Panipat	-9461560
3	37	Provincial Division, Jhajjar	17484324
4	117	Construction (National Highway), Hisar	230159
5	135	Provincial Division, Bahadurgarh	14869046
6	117	Construction (National Highway) Division, Hisar	230159
Total of Defunct & Merged Division			-180248838

Age wise analysis of outstanding balances under head 8782-102-93-Public Works EPS

PUBLIC HEALTH ENGINEERING

Outstanding balances less than one year (functional)	-108788588
Outstanding balances more than five year (Non-functional)	54062305
Total	-54726283

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	98995452
2	62	Public Health Engineering, Panchkula	20896246
3	63	Public Health Engineering, Division No-I, Nuh	91551735
4	64	Public Health Engineering (Mechanical) Division, Ambala Cantt	-77087540
5	10/154	Public Health Engineering Division No.-I, Sirsa	33427408

6	66	Public Health Engineering Division No-I, Rohtak	96866528
7	67	Public Health Engineering Division No-I, Gurugram	-48946441
8	68	Public Health Engineering Division No-I, Hisar	43440798
9	69	Public Health Engineering Division No-II, Hisar	-149587508
10	70	Public Health Engineering Division No-I, Bhiwani	8027931
11	71	Public Health Engineering Division No-II, Bhiwani	53814562
12	72	Public Health Engineering Division No-I, Faridabad	15613585
13	73	Public Health Engineering Division, Jind	177925776
14	74	Public Health Engineering Division, Rewari	-278333382
15	75	Public Health Engineering Division No-I, Karnal	73989495
16	76	Public Health Engineering Division No-I, Narnaul	28945289
17	78	Public Health Engineering Division, Kurukshetra	-8582658
18	81	Public Health Engineering Ground Water Investigation Division, Rewari	-2434870
19	85	Public Health Engineering Division No-II, Sirsa	-21731602
20	86	Public Health Engineering Division No -II, Rohtak	226911606
21	88	Public Health Engineering Division, Hansi	79315235
22	89	Public Health Engineering Division No-I, Jhajjar	7545278
23	90	Public Health Engineering Division No-3, Palwal	-35658324
24	91	Public Health Engineering Division No-II, Sonapat	17811447
25	92	Public Health Engineering Division-III, Bahadurgarh	21294376
26	93	Public Health Engineering Division No-I, Panipat	164057394
27	94	Public Health Engineering Division, Narwana	-246035075
28	95	Public Health Engineering Division, Naraingarh	32754661
29	97	Public Health Engineering Division No-I, Kaithal	103848835
30	98	Public Health Engineering Division No-II, Yamuna Nagar	20874912
31	102	Public Health Engineering Division, Gohana	81615843
32	106	Public Health Engineering Engineering Division, Punhana	-7961900
33	109	Public Health Engineering Division No-II, Panipat	202227479
34	111	Public Health Engineering Division No-II, Palwal	-81516205
35	112	Public Health Engineering (Disposal & Procurement) Division, Sonapat	43381558
36	113	Public Health Engineering Division, Charkhi Dadri	140349208
37	114	Public Health Engineering Division, Tosham	-541117986
38	115	Public Health Engineering Division, Sohana	14157800
39	116	Public Health Engineering Division, Mahendergarh	84420259
40	133	Public Health Engineering Division No-3, Rohtak	-118409517
41	139	Public Health Engineering Division No.-II, Jhajjar	20025900
42	140	Public Health Engineering Division No.-II, Kaithal	-1273973212
43	143	Public Health Engineering Division, Ambala City	1022400
44	144	Public Health Engineering Division, Narnaul	-4990003
45	146	Public Health Engineering Division No.-III, Kaithal	87461771
46	147	Public Health Engineering Division No.-III, Sonapat	7905454

47	148	Public Health Engineering Division No.-II, Karnal	6621367
48	149	Project Public Health Engineering Division No-III,	245898424
49	150	Public Health Engineering Division No-I, Yamuna	7289478
50	151	Public Health Engineering Division-I, Kosli	348455080
51	152	Public Health Engineering Division, Fatehbad	43195014
52	153	Public Health Engineering Division No.-III, Sirsa	-442283
53	07/154	Public Health Engineering Division No.-II, Rewari	20428654
54	155	Public Health Engineering Division No.-II, Palwal	9700208
55	157	Public Health Engineering Division No.-III, Jhajjar	-214240
56	158	Public Health Engineering Division, Siwani	6169355
57	159	Public Health Engineering Division No.-III, Narnaul	357
58	156	Public Health Engineering (Mechanical) Division, Sonapat	0
Total			-108788588

Outstanding balances more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	75A	Public Health Engineering Division, (Dummy)	4260690
2	99	Public Health Engineering Division No-II, Karnal	53482733
3	115A	Public Health Engineering Development Board, Kurukshetra	-3681118
Total of Defunct & Merged Division			54062305

Abstract of Outstanding Balances

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	100820591
2	Buildings and Roads	1514474345
3	Public Health Engineering	-54726283
Net Total (1+2+3)		1560568653

Source: - Principal Accountant General(A&E), Haryana.

Annexure - 5(i) (c)
(Referred to in Para 4 of Part A)
Statement showing outstanding balances more than ₹ 5 Cr.
Under Head 8782-102-95-I-Remittances into Treasuries (as on 31 March 2024)
IRRIGATION

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	14	Saraswati Heritage Division No.-2, Kurukshetra	62383073
2	30	Construction Division No.- 30, Gohana	148292588
3	32	Construction Division No.- 32, Bahadurgarh	716729410
4	35	Water Services Division, Gurugram	192491885
5	36	Water Services Division, Dadupur	356162171
6	40	Rai Water Services Division, Sonapat	60252975
7	41	Delhi Water Services Division, Delhi	1051529137
8	42	Water Services Division, Karnal	114918958
9	44	Water Services Division, Panipat	1878228333
10	47	Pundri Water Services Division, Kaithal	258173130
11	48	Water Services Division, Narwana	89554985
12	49	Water Services Division, Hisar	848889900
13	50	Adampur Water Services Division, Hisar	195197262
14	51	Hansi Water Services Division, Hansi	244934342
15	52	Water Services Division, Tohana	283917288
16	66	Water Services Division, Rohtak	72789615
17	67	Sampla Water Services Division, Rohtak	112710771
18	68	Jhajjar Water Services Division, Jhajjar	226095158
19	76	Water Services Division, Gohana	77763563
20	79	Faridabad Water Services Division, Faridabad	624169183
21	81	Mewat Water Services Division, Nuh	55957511
22	83	Jui Water Services Division, Bhiwani	115692474
23	84	Bhiwani Water Services Divisionk, Bhiwani	102490920
24	85	Siwani Water Services Division, Bhiwani	52849627
25	87	Loharu Water Services Division, Bhiwani	51498731
26	92	Water Services Division No-I, Rewari	86752251
27	93	Water Services Division No.-II, Rewari	266371661
28	94	Water Services Feeder Division, Rohtak	1060887297
29	95	Mahendergarh Water Services Division, Charkhi Dadri	58281264
30	96	Mahendergarh Water Services Division, Mahendergarh	51390829
31	97	Mahendergarh Water Services, Narnaul	198475605
32	101	Water Services Division, Kurukshetra	399355020
33	122	Rewari Lift Irrigation W/S Division, Jhajjar	53062727
34	135	Water Services Division, Gurugram	322443908
35	136	Project Division No.-I, Panchkula	150839262
		Total	10641532814

BUILDINGS & ROADS

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	100895903
2	3	Provincial Division I, Gurugram	304571152
3	4	Provincial Division, Panchkula	10391885040
4	5	Provincial Division, Faridabad	980475981
5	6	Provincial Division, Palwal	644177421
6	7	Provincial Division No. I, Karnal	658272762
7	8	Provincial Division No.-II, Sirsa.	205663347
8	10	Provincial Division No. I, Ambala Cantt.	2899730788
9	11	Provincial Division No. I, Jind	358117801
10	12	Provincial Division, Charkhi Dadri	374711745
11	13	Provincial Division No. I, Kurukshetra.	195926357
12	14	Provincial Division No. II, Kurukshetra.	259544733
13	15	Provincial Division, Panipat	1364822267
14	16	Provincial Division, Naraingarh	108666178
15	18	Provincial Division, Hansi	403628478
16	19	Provincial Division No.- III (National Highway), Rohtak	118217895
17	25	Provincial Division No.-2 (National Highway), Hisar	423668140
18	31	Provincial Division, Narwana	160718896
19	35	Provincial Division No. II, Gurugram	1292045649
20	36	Provincial Division No.4, Rohtak	878549586
21	38	Provincial Division, Nuh	523405378
22	39	Provincial Division No. II, Karnal	216779224
23	40	Electrical Division, Rohtak	160570007
24	41	Electrical Division, Ambala Cantt.	151742320
25	42	Electrical Division Karnal	127983456
26	43	Electrical Division, Gurugram	90187608
27	46	Provincial Division, Bhiwani	188546827
28	47	Provincial Division No-. I, Sirsa	112803357
29	48	Electrical Division, Hisar	91771213
30	01/049	Provincial Division No. II, Ambala Cantt.	94026814
31	51	Provincial Division, Jagadhri, Yamuna Nagar	679787446
32	53	Provincial Division No.-I, Kaithal	335876843
33	54	Provincial Division, Narnaul	234459378
34	55	Provincial Division, Fatehabad	210386342
35	103	Asian Development Bank Project No.-I (National Highway), Faridabad	147460006
36	104	Provincial Division No.-3, Hisar	183962968
37	108	Bridge Construction Division, Chandigarh	205684859
38	119	Provincial Division (National Highway), Jind	172198293
39	124	Provincial Division, Jhajjar	145898120
40	125	Provincial Division, Rewari	378437509
41	126	Provincial Division, Bahadurgarh	77464671

42	127	Construction Division, Gurugram	322947164
43	128	Provincial Division No.- I, Sonapat	284525833
44	129	Provincial Division No.-II, Sonapat	121847976
45	156	Provincial Division No.-II, Kaithal	233197868
Total			27616241599

PUBLIC HEALTH ENGINEERING

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	136961401
2	62	Public Health Engineering Division, Panchkula	3162708149
3	64	Public Health Engineering (Mechanical) Division, Ambala Cantt	111863802
4	10/154	Public Health Engineering Division No.-I, Sirsa	181242235
5	66	Public Health Engineering Division No-I, Rohtak	247834590
6	67	Public Health Engineering Division No-I, Gurugram	95972522
7	68	Public Health Engineering Division No-I, Hisar	63162101
8	69	Public Health Engineering Division No-II, Hisar	237708222
9	71	Public Health Engineering Division No-II, Bhiwani	216427933
10	72	Public Health Engineering Division No-I, Faridabad	69814448
11	73	Public Health Engineering Division, Jind	183434676
12	74	Public Health Engineering Division, Rewari	136779182
13	75	Public Health Engineering Division No-I, Karnal	189798945
14	76	Public Health Engineering Division No-I, Narnaul	51511512
15	78	Public Health Engineering Division, Kurukshetra	131470061
16	81	Public Health Engineering Ground Water Investigation, Rewari	85968783
17	85	Public Health Engineering Division No-II, Sirsa	133954699
18	86	Public Health Engineering Division No.-II, Rohtak	416572891
19	88	Public Health Engineering Division, Hansi	56807584
20	90	Public Health Engineering Division No-3, Palwal	215130746
21	91	Public Health Engineering Division No-II, Sonapat	59217979
22	92	Public Health Engineering Division-III, Bahadurgarh	146378484
23	93	Public Health Engineering Division No-I, Panipat	168684583
24	94	Public Health Engineering Division, Narwana	73143306
25	95	Public Health Engineering Division, Naraingarh	75820585
26	97	Public Health Engineering Division No-I, Kaithal	153621971
27	98	Public Health Engineering Division No-II, Yamuna Nagar	115523821
28	102	Public Health Engineering Division No-I, Gohana	27766865
29	109	Public Health Engineering Division No-II, Panipat	109317999
30	112	Public Health Engineering (Disposal & Procurement), Sonapat	512692912
31	113	Public Health Engineering Division, Charkhi Dadri	149998616

32	115	Public Health Engineering Division, Sohana	176122303
33	133	Public Health Engineering Division No.-3, Rohtak	57715349
34	139	Public Health Engineering Division No.-II, Jhajjar	60386398
35	143	Public Health Engineering Division, Ambala City	217500967
36	146	Public Health Engineering Division No.-III, Kaithal	93541735
37	148	Public Health Engineering Division No.-II, Karnal	272017397
38	149	Public Health Engineering Division No.-III, Hisar	289243958
39	150	Public Health Engineering Division No-I, Yamuna Nagar	92172516
40	152	Public Health Engineering Division, Fatehabad	320233227
41	153	Public Health Engineering Division No.-III, Sirsa	149739794
42	07/154	Public Health Engineering Division No.-II, Rewari	229257997
43	157	Public Health Engineering Division No.-III, Jhajjar	130574333
		Total	9805797577

**Statement showing outstanding balances more than ₹ 5 Cr Under Head 8782-102-93-EPS
(as on 31 March 2024)
IRRIGATION**

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	48	Water Services Division, Narwana	59246927
2	49	Water Services Division, Hisar	151378435
3	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	50336056
4	98	Mahendergarh Water Services (Mechanical), Narnaul	291916539
5	133	Inter State Liaison Division, Delhi	89931461
6	136	Project Division No.-I, Panchkula	326971233
		Total	969780651

BUILDINGS & ROADS

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	4	Provincial Division, Panchkula	2587274572
2	6	Provincial Division, Palwal	323600437
3	11	Provincial Division No. I, Jind	1026679432
4	20	Mechanical Division, Rohtak	121667424
5	119	Provincial Division (National Highway), Jind	225706663
		Total	4284928528

PUBLIC HEALTH ENGINEERING

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1.	61	Public Health Engineering Division, Ambala Cantt.	98995452
2.	63	Public Health Engineering Division, Nuh	91551735
3.	66	Public Health Engineering Division No-I, Rohtak	96866528
4.	71	Public Health Engineering Division No-II, Bhiwani	53814562
5.	73	Public Health Engineering Division, Jind	177925776
6.	75	Public Health Engineering Division No-I, Karnal	73989495
7.	86	Public Health Engineering Division No-II, Rohtak	226911606
8.	88	Public Health Engineering Division, Hansi	79315235
9.	93	Public Health Engineering Division No-I, Panipat	164057394
10.	97	Public Health Engineering Division No.-I, Kaithal	103848835
11.	102	Public Health Engineering Division, Gohana	81615843
12.	109	Public Health Engineering Division No-II, Panipat	202227479
13.	112	Public Health Engineering (Disposal & Procurement) Division, Sonapat	43381558
14.	113	Public Health Engineering Division, Charkhi Dadri	140349208
15.	116	Public Health Engineering Division, Mahendergarh	84420259
16.	146	Public Health Engineering Division, Tohana	87461771
17.	149	Public Health Engineering Division No-III, Hisar	245898424
18.	151	Public Health Engineering Division, Kosli	348455080
		Total	2401086240

Source: - Principal Accountant General(A&E), Haryana.

Annexure - 6
(Referred to Para 5 of Part A)
Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2024)
(A) In respect of Irrigation Department (Functional Divisions)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	6	Construction Division No.-6, Hisar	0
2	7	Construction Division No.-7, Hisar	0
3	9	Saraswati Heritage Division No.-3, Kaithal	-382238
4	14	Saraswati Heritage Division No.-2, Kurukshetra	7740
5	17	Saraswati Heritage Division No-1, Jagadhri	-215
6	18	Hathini Kund Barrage Division No.-1, Jagadhri	0
7	19	Construction Division No.-19, Rohtak	-24874
8	21	Construction Division No.- 21, Rohtak	4503250
9	22	Bond Water Services Division, Bhiwani	-424329
10	23	Construction Division No.- 23, Panipat	-487496
11	30	Construction Division No.- 30, Gohana	-2520
12	31	Construction Division No.-31, Gurugram	0
13	32	Construction Division No.- 32, Bahadurgarh	0
14	35	Water Services Division, Gurugram	0
15	36	Water Services Division, Dadupur	-20000
16	38	Water Services Division, Jagadhri	0
17	39	Water Services Division, Sonapat	1037050
18	40	Rai Water Services Division, Sonapat	1815325
19	41	Delhi Water Services Division, Delhi	3345223
20	42	Water Services Division, Karnal	174533
21	43	Indri Water Services Division, Karnal	0
22	44	Water Services Division, Panipat	0
23	45	Water Services (Mechanical) Division, Karnal	0
24	46	Water Services Division, Kaithal	988703
25	47	Pundri Water Services Division, Kaithal	564019
26	48	Water Services Division, Narwana	8000
27	49	Water Services Division, Hisar	0
28	50	Adampur Water Services Division, Hisar	0
29	51	Hansi Water Services Division, Hansi	0
30	52	Water Services Division, Tohana	0
31	53	Water Services Division, Fatehabad	0
32	54	Water Services (Mechanical) Division, Hisar	0
33	55	Water Services Division, Sirsa	0
34	56	Rohri Water Services Division, Sirsa	0
35	57	Nehrana Water Services Division, Sirsa	0
36	58	Ghagggar Water Services Division, Sirsa	0
37	66	Water Services Division, Rohtak	0
38	67	Sampla Water Services Division, Rohtak	722919
39	68	Jhajjar Water Services Division, Jhajjar	2782857
40	69	Water Services (Mechanical) Division, Rohtak	-98700
41	71	Vigilance Division, Rohtak	0

42	72	Vigilance Division, Hisar	0
43	73	Vigilance Division, Kaithal	1177824
44	74	Vigilance Division, Karnal	0
45	76	Water Services Division, Gohana	-109701
46	77	Safidon Water Services Division, Safidon	0
47	78	Jind Water Services Division, Jind	173660
48	79	Faridabad Water Services Division, Faridabad	-19679
49	80	Palwal Water Services Division, Palwal	0
50	81	Mewat Water Services Division, Nuh	351066
51	82	Yamuna Water Services (Mechanical), Faridabad	1170274
52	83	Jui Water Services Division, Bhiwani	0
53	84	Bhiwani Water Services Division, Bhiwani	37096
54	85	Siwani Water Services Division, Bhiwani	101475
55	86	Lift Water Services (Mechanical) Division, Bhiwani	583808
56	87	Loharu Water Services Division, Bhiwani	0
57	88	Loharu Water Services Division, Charkhi Dadri	28872
58	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	79299
59	91	Water Services (Mechanical) Division, Rewari	281063
60	92	Water Services Division No.-1, Rewari	0
61	93	Water Services Division No.-II, Rewari	-120307
62	94	Water Services Feeder Division, Rohtak	5781
63	95	Mahendergarh Water Services Division, Charkhi Dadri	85852
64	96	Mahendergarh Water Services Division, Mahendergarh	-99457
65	97	Mahendergarh Water Services, Narnaul	-39224
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	5850
67	99	Satluj Yamuna Link Water Services Division, Ambala	0
68	100	Water Services Division, Ambala	0
69	101	Water Services Division, Kurukshetra	0
70	104	Project Division No.-III, Ambala	2000
71	105	Procurement & Disposal Division, Panchkula	0
72	107	Vigilance Division, Sonapat	0
73	109	Vigilance Division, Sirsa	0
74	113	Water Data collection, Karnal	0
75	118	Vigilance Division, Ambala	0
76	120	Workshop Division, Charkhi Dadri	-16506655
77	122	Rewari Lift Irrigation Division, Jhajjar	-61131
78	123	Vigilance Division, Rewari	0
79	130	Construction Division No.-33, Rewari	-6169131
80	133	Inter State Liaison Division, Delhi	0
81	135	Water Services Division, Gurugram	0
82	136	Project Division No.-I, Panchkula	2948888
83	140	Water Services Division No.-I, Panchkula	0
84	141	Construction Division No.-26, Gurugram	-14365
85	142	Construction Division No.- 28, Jind	3534179

86	143	Water Services Mechanical Division, Jhajjar	21687060
		Total	23623644

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2024)

(A) In respect of Irrigation Department (Non-Functional Divisions)

Code	Name of Division	Outstanding Balance (Amount in ₹)
60	Deputy Director Research, Kurukshetra	317606.00
63	Sidmukh Construction Division No.-III, Sirsa	363214.00
70	Uttar Yamuna River Board, Delhi	-14140.00
	Unreconciled balance	3538152
	Total of Non-functional Division	4204832

Abstract of Irrigation Divisions

Total of Functional Division	23623644
Total of Non-functional Division	4204832
Total of Irrigation Divisions	27828476

Outstanding Balance of Irrigation Divisions Up to Rs 10 Lakh

Code	Name of Division	Outstanding Balance (Amount in ₹)
9	Saraswati Heritage Division No.-3, Kaithal	-382238
14	Saraswati Heritage Division No.-2, Kurukshetra	7740
17	Saraswati Heritage Division No.- I, Jagadhri	-215
19	Construction Division No.-19, Rohtak	-24874
22	Bond Water Services Division, Bhiwani	-424329
23	Construction Division No.- 23, Panipat	-487496
30	Construction Division No.- 30, Gohana	-2520
36	Water Services Division, Dadupur, Yamuna Nagar	-20000
42	Water Services Division, Karnal	174533
46	Water Services Division, Kaithal	988703
47	Pundri Water Services Division, Kaithal	564019
48	Water Services Division, Narwana	8000
67	Sampla Water Services Division, Rohtak	722919
69	Water Services (Mechanical) Division, Rohtak	-98700
76	Water Services Division, Gohana	-109701
78	Jind Water Services Division, Jind	173660
79	Faridabad Water Services Division, Faridabad	-19679
81	Mewat Water Services Division, Nuh	351066
84	Bhiwani Water Services Division, Bhiwani	37096
85	Siwani Water Services Division, Bhiwani	101475
86	Lift Water Services (Mechanical) Division, Bhiwani	583808

88	Loharu Water Services Division, Charkhi Dadri	28872
89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	79299
91	Water Services (Mechanical) Division, Rewari	281063
93	Water Services Division No.-II, Rewari	-120307
94	Water Services Feeder Division, Rohtak	5781
95	Mahendergarh Water Services Division, Charkhi Dadri	85852
96	Mahendergarh Water Services Division, Mahendergarh	-99457
97	Mahendergarh Water Services Division, Narnaul	-39224
98	Mahendergarh Water Services (Mechanical) Division, Narnaul	5850
104	Project Division No.-III, Ambala	2000
120	Workshop Division, Charkhi Dadri	-16506655
122	Rewari Lft Irrigation Division, Jhajjar	-61131
130	Construction Division No.-33, Rewari	-6169131
141	Construction Division No.-26, Gurugram	-14365
Total		-20378286

Outstanding Balance of Irrigation Divisions above 10 Lakh and Up to Rs 1 Crore.

Code	Name of Division	Outstanding Balance (Amount in ₹)
21	Construction Division 21, Rohtak	4503250
39	Water Services Division, Sonapat	1037050
40	Rai Water Services Division, Sonapat	1815325
41	Delhi Water Services Division, Delhi	3345223
68	Jhajjar Water Services Division, Jhajjar	2782857
73	Vigilance Division, Kaithal	1177824
82	Yamuna Water Services (Mechanical) Division, Faridabad	1170274
136	Project Division No.-I, Panchkula	2948888
142	Construction Division No.- 28, Jind	3534179
Total		22314870

Outstanding Balance of Irrigation Divisions more than 1 Crore

Code	Name of Division	Outstanding Balance
143	Water Services Mechanical Division, Jhajjar	21687060
Total		21687060

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2024)

(B) In respect of Building & Roads Department (Functional Divisions)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	-262785
2	2	Provincial Division No-II, Rohtak	0
3	3	Provincial Division I, Gurugram	2850404
4	4	Provincial Division, Panchkula	0
5	5	Provincial Division, Faridabad	0
6	6	Provincial Division, Palwal	0
7	7	Provincial Division No. I, Karnal	0
8	8	Provincial Division No.-II, Sirsa	0
9	9	Provincial Division No. I, Hisar	142508
10	10	Provincial Division No. I, Ambala Cantt.	-5247312
11	11	Provincial Division No. I, Jind	-24072407
12	12	Provincial Division, Charkhi Dadri	1
13	13	Provincial Division No. I, Kurukshetra.	0
14	14	Provincial Division No. II, Kurukshetra.	-27767175
15	15	Provincial Division, Panipat	1
16	16	Provincial Division, Naraingarh	0
17	18	Provincial Division, Hansi	-6147826
18	19	Provincial Division No.- III (National Highway), Rohtak	0
19	20	Mechanical Division Rohtak	342363
20	21	Mechanical Division, Karnal	1
21	22	Research Laboratory Division, Hisar	0
22	25	Provincial Division No.-II (National Highway), Hisar	-1425961
23	31	Provincial Division, Narwana	197603
24	32	Mechanical Division, Ambala Cantt	9731346
25	33	Mechanical Division, Gurugram	144471
26	34	Mechanical Division, Hisar	0
27	35	Provincial Division No. II, Gurugram	-390107
28	36	Provincial Division No.4, Rohtak	0
29	38	Provincial Division, Nuh	0
30	39	Provincial Division No.-II, Karnal	0
31	40	Electrical Division, Rohtak	960
32	41	Electrical Division, Ambala Cantt.	0
33	42	Electrical Division, Division Karnal	-2
34	43	Electrical Division, Gurugram	6198
35	46	Provincial Division, Bhiwani	1991336
36	47	Provincial Division No.-I Sirsa	0
37	48	Electrical Division, Hisar	0
38	01/049	Provincial Division No. II, Ambala Cantt.	-277218
39	50	Horticulture Division Chandigarh	0
40	51	Provincial Division, Jagadhri, Yamuna Nagar.	-1
41	53	Provincial Division No.-I, Kaithal.	631442
42	54	Provincial Division, Narnaul.	0

43	55	Provincial Division, Fatehabad	0
44	103	Asian Development Bank Project No.-I (National Highway), Faridabad	2855577
45	104	Provincial Division No-III, Hisar	-1430
46	108	Bridge Construction Division, Chandigarh	0
47	118	Construction Division (National Highway), Panchkula	10117399
48	119	Provincial Division (National Highway), Jind	3523187
49	120	Mechanical Division, Rohtak	-2253338
50	121	Quality Control Division, Karnal	0
51	124	Provincial Division, Jhajjar	0
52	125	Provincial Division, Rewari	468688
53	126	Provincial Division, Bahadurgarh	4232
54	127	Construction Division, Gurugram	0
55	128	Provincial Division No- I, Sonapat	717268
56	129	Provincial Division No -II, Sonapat	1765654
57	156	Provincial Division -II, Kaithal	116174
58	130	Horticulture Division, Gurugram	0
59	09/049	Electrical Division, Rewari	0
		Total	-31238749

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2024)

(B) In respect of Building & Roads Department (Non- Functional Divisions)

Code	Name of Division	Outstanding Balance (Amount in ₹)
37	Provincial Division, Jhajjar	18516274
117	Construction (National Highway) Division, Hisar	1493767
136	Project Division, Chandigarh	5813102
	Un reconciled Balance	854622
	Total	26677765

Abstract of Buildings & Roads Divisions

Total of Functional Divisions	-31238749
Total of Non-Functional Divisions	26677765
Total of B&R Divisions	-4560984

Outstanding Balance of PWD Building & Roads Divisions Up to Rs 10 Lakh

Code	Name of Division	Outstanding Balance (Amount in ₹)
1	Provincial Division No-I, Rohtak	-262785
9	Provincial Division No. I, Hisar	142508
10	Provincial Division No. I, Ambala Cantt	-5247312

11	Provincial Division, Jind	-24072407
12	Provincial Division, Charkhi Dadri	1
14	Provincial Division No. II, Kurukshetra	-27767175
15	Provincial Division, Panipat	1
18	Provincial Division, Hansi	-6147826
20	Mechanical Division, Rohtak	342363
21	Mechanical Division, Karnal	1
25	Provincial Division No.-II (National Highway), Hisar	-1425961
31	Provincial Division, Narwana	197603
33	Mechanical Division, Gurugram	144471
35	Provincial Division No.2, Gurugram	-390107
40	Electrical Division, Rohtak	960
42	Electrical Division, Karnal	-2
43	Electrical Division, Gurugram	6198
49	Provincial Division No. II, Ambala Cantt.	-277218
51	Provincial Division, Jagadhri, Yamuna Nagar	-1
53	Provincial Division No.-1, Kaithal	631442
104	Provincial Division No-3, Hisar	-1430
120	Quality Control Division, Faridabad	-2253338
125	Provincial Division, Rewari	468688
126	Provincial Division, Bahadurgarh	4232
128	Provincial Division No.1, Sonapat	717268
156	Provincial Division No.-II, Kaithal	
Total		-65073652

Outstanding Balance of Buildings & Roads Divisions more than 10 Lakh and Up to 1 Crore.

Code	Name of Division	Outstanding Balance (Amount in ₹)
3	Provincial Division No.1, Gurugram	2850404
32	Mechanical Division, Ambala Cantt.	9731346
46	Provincial Division, Bhiwani	1991336
103	Asian Development Bank Project No.-I (National Highway), Faridabad	2855577
119	Provincial Division (National Highway), Jind	3523187
129	Provincial Division No.-2, Sonapat	1765654
Total		22717504

Outstanding Balance of Buildings & Roads Divisions more than 1 Crore

Code	Name of Division	Outstanding Balance (Amount in ₹)
118	Construction Division (National Highway), Panchkula	10117399
Total		10117399

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2024)
(C) In respect of Public Health Engineering Department (Functional Divisions)

Code	Name of Division	Outstanding Balance (Amount in ₹)
61	Public Health Engineering Division, Ambala	150129
62	Public Health Engineering, Panchkula	0
63	Public Health Engineering, Division No-I, Nuh	2468901
64	Public Health Engineering (Mechanical) Division, Ambala	-33059
10/154	Public Health Engineering Division No.-I, Sirsa	0
66	Public Health Engineering Division No-I, Rohtak	-6983554
67	Public Health Engineering Division No-I, Gurugram	1
68	Public Health Engineering Division No-I, Hisar	3592887
69	Public Health Engineering Division No-II, Hisar	-2
70	Public Health Engineering Division No-I, Bhiwani	0
71	Public Health Engineering Division No-II, Bhiwani	394884
72	Public Health Engineering Division No-I, Faridabad	-1232
73	Public Health Engineering Division, Jind	7585256
74	Public Health Engineering Division, Rewari	-3902409
75	Public Health Engineering Division No.-I, Karnal	9642668
76	Public Health Engineering Division No.-I, Narnaul	0
78	Public Health Engineering Division, Kurukshetra	1317247
81	Public Health Engineering Ground Water Investigation Division, Rewari	17878758
85	Public Health Engineering Division No-II, Sirsa	170959
86	Public Health Engineering Division No-II, Rohtak	1227573
88	Public Health Engineering Division, Hansi	-188605
89	Public Health Engineering Division No-I, Jhajjar	-1091745
90	Public Health Engineering Division No-III, Palwal	-2818929
91	Public Health Engineering Division No-II, Sonapat	-3079483
92	Public Health Engineering Division-III, Bahadurgarh	213605
93	Public Health Engineering Division No-I, Panipat	1499350
94	Public Health Engineering Division, Narwana	136742
95	Public Health Engineering Division, Naraingarh	0
97	Public Health Engineering Division No-I, Kaithal	442268
98	Public Health Engineering Division No-II, Yamuna Nagar	435728
102	Public Health Engineering Division, Gohana	21870925
106	Public Health Engineering Division, Punhana	0
109	Public Health Engineering Division No-II, Panipat	839
111	Public Health Engineering Division No-II, Palwal	129555834
112	Public Health Engineering (Disposal & Procurement), Sonapat	6464022
113	Public Health Engineering Division, Charkhi Dadri	-12081082
114	Public Health Engineering Division, Tosham	290557
115	Public Health Engineering Division, Sohana	1959575
116	Public Health Engineering Division, Mahendergarh	-1714251

133	Public Health Engineering Division No-III, Rohtak	2916787
139	Public Health Engineering Division No. II, Jhajjar	-2946518
140	Public Health Engineering Division No. II, Kaithal	-50000
143	Public Health Engineering Division, Ambala City	0
144	Public Health Engineering Division, Narnaul	-729227
146	Public Health Engineering Division No.-III, Kaithal	8853127
147	Public Health Engineering Division No.-III, Sonapat	0
148	Public Health Engineering Division No.-II, Karnal	0
149	Project Public Health Engineering Division No-III, Hisar	606730
150	Public Health Engineering Division No-I, Yamuna Nagar	95623
151	Public Health Engineering Division-I, Kosli	0
152	Public Health Engineering Division, Fatehabad	2486819
153	Public Health Engineering Division No.-III, Sirsa	0
07/154	Public Health Engineering Division No.-II, Rewari	-122960
155	Public Health Engineering Division No.-II, Palwal	0
157	Public Health Engineering Division No.-III, Jhajjar	1267793
158	Public Health Engineering Division, Siwani	0
159	Public Health Engineering Division No.-III, Narnaul	0
156	Public Health Engineering Division (Mechanical), Sonapat	0
	Total	187782531

Abstract of Public Health Engineering Divisions

Total of Defunct & Merge Division (Non-functional)	0
Total of Live Division(functional)	187782531
Grand Total	187782531

Outstanding Balance of Public Health Engineering Divisions Up to Rs 10 Lakh

Code	Name of Division	Outstanding Balance (Amount in ₹)
61	Public Health Engineering Division, Ambala	150129
64	Public Health Engineering (Mechanical) Division,	-33059
66	Public Health Engineering Division No.1, Rohtak	-6983554
67	Public Health Engineering Division, Gurugram	1
69	Public Health Engineering Division No.-II, Hisar	-2
71	Public Health Engineering Division No.-II, Bhiwani	394884
72	Public Health Engineering Division No.-I, Faridabad	-1232
74	Public Health Engineering Division No.-I, Rewari	-3902409
85	Public Health Engineering Division No.-II, Sirsa	170959
88	Public Health Engineering Division, Hansi	-188605
89	Public Health Engineering Division No.-I, Jhajjar	-1091745
90	Public Health Engineering Division No.-III, Palwal	-2818929
91	Public Health Engineering Division No.-II, Sonapat	-3079483
92	Public Health Engineering Division, Bahadurgarh	213605
94	Public Health Engineering Division, Narwana	136742

97	Public Health Engineering Division No.-I, Kaithal	442268
98	Public Health Engineering Division No.-II, Yamuna Nagar	435728
109	Public Health Engineering Division No.-II, Panipat	839
113	Public Health Engineering Division, Charkhi Dadri	-12081082
114	Public Health Engineering Division, Tosham	290557
116	Public Health Division, Mahendergarh	-1714251
139	Public Health Engineering Division No.-II, Jhajjar	-2946518
140	Public Health Engineering Division. No.-II, Kaithal	-50000
144	Public Health Engineering Division, Narnaul	-729227
149	Public Health Engineering Division No.-III, Hisar	606730
150	Public Health Engineering Division No.-I, Yamuna Nagar	95623
154	Public Health Engineering Division No.-II, Rewari	-122960
Total		-32804991

Outstanding Balance of Public Health Engineering Divisions more than Rs 10 Lakh and Up to ₹ 1 Crore.

Code	Name of Division	Outstanding Balance (Amount in ₹)
63	Public Health Engineering Division No.-I, Nuh(Palwal)	2468901
68	Public Health Engineering Division No.-I, Hisar	3592887
73	Public Health Engineering Division, Jind	7585256
75	Public Health Engineering Division No.-I, Karnal	9642668
78	Public Health Engineering Division Kurukshetra	1317247
86	Public Health Engineering Division No.-II, Rohtak	1227573
93	Public Health Engineering Division No.-I, Panipat	1499350
112	Public Health Engineering Division (Disposal & Procurement), Sonapat	6464022
115	Public Health Engineering Division, Sohna, Gurugram	1959575
133	Public Health Engineering Division No.-III, Rohtak	2916787
146	Public Health Engineering Division, Tohana	8853127
152	Public Health Engineering Division No.-II, Fatehabad	2486819
156	Public Health Engineering Division (Mechanical), Sonapat	1267793
Total		51282005

Outstanding Balance of Public Health Engineering Divisions more than ₹ 1 Crore.

Code	Name of Division	Outstanding Balance (Amount in ₹)
81	Public Health Engineering Division (Ground Water Investigation), Rewari	17878758
102	Public Health Engineering Division No.-I, Gohana	21870925
111	Public Health Engineering Division No.-II, Palwal	129555834
Total		169305517

Abstract of 8658-107-CSSA

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	27828476
2	Buildings and Roads	-4560984
3	Public Health Engineering	187782531
Net Total (1+2+3)		211050023

Source: - Principal Accountant General(A&E), Haryana

Annexure - 7
(Referred to in Para 6 of Part A)

Outstanding balances under Head-8443-108-Public Works Deposits (as on 31 March 2024)

(A) In respect of Functional Divisions of Irrigation Department

Code	Name of Division	Balance as on 31.03.2023 (Amount in ₹)	Balance as on 31.03.2024 (Amount in ₹)
6	Construction Division No.-6, Hisar	39417969	62506823
7	Construction Division No.-7, Hisar	18787019	11361043
9	Saraswati Heritage Division No.-III, Kaithal	1046442	804121
14	Saraswati Heritage Division No.-II, Kurukshetra	15070697	18831237
17	Saraswati Heritage Division No.-I, Jagadhri	13203729	9617493
18	Hathini Kund Barrage Division No.-I, Jagadhri	3757272	4256394
19	Construction Division No.-19, Rohtak	-64609403	-65866311
21	Construction Division No.-21, Rohtak	10027795	2526180
22	Bond Water Services Division, Bhiwani	21242894	91279138
23	Construction Division No.-23 Panipat	86604723	34506437
30	Construction Division 30, Gohana	-15225360	-15182286
31	Construction Division No.-31, Gurugram	373461274	327682274
32	Water Services Division, Bahadurgarh	-55276671	-27131864
35	Ground Water Supply Division, Gurugram	-46555043	61334
36	Water Services Division, Dadupur, Yamuna Nagar	27954169	55657406
38	Water Services Division, Jagadhri	-9760946	-9856863
39	Water Services Division, Sonapat	-39286417	6934293
40	Rai Water Services Division, Sonapat	4349497	10927390
41	Delhi Water Services Division, Delhi	173988826	64837901
42	Water Services Division, Karnal	12080396	14291779
43	Indri Water Services Division, Karnal	196824772	436795687
44	Water Services Division, Panipat	106718410	199909685
45	Water Services Division (Mechanical), Karnal	-1288846	211154
46	Water Services Division, Kaithal	5066067	1007152
47	Pundri Water Services Division, Kaithal	15943716	13849996
48	Water Services Division, Narwana	22530068	21071423
49	Water Services Division, Hisar	494729731	314617453
50	Adampur Water Services Division, Hisar	-5027982	10487066
51	Hansi Water Services Division, Hansi	22955447	25825007
52	Water Services Division, Tohana	148675493	350342171
53	Water Services Division, Fatehabad	58294737	55928514
54	Water Services (Mechanical) Division, Hisar	6757543	6921590

55	Water Services Division, Sirsa	13285994	7193124
56	Rori Water Services Division, Sirsa	16389777	14929220
57	Nehrana Water Services Division, Sirsa	18994682	20472757
58	Ghaggar Water Services Division, Sirsa	4375150	28905272
66	Water Services Division, Rohtak	49774791	7028873
67	Sampla Water Services Division, Rohtak	23551488	25587430
68	Jhajjar Water Services Division, Jhajjar	97326895	162262772
69	Water Services (Mechanical) Division, Rohtak	18590650	35300851
71	Vigilance Division, Rohtak	3260744	3260744
72	Vigilance Division, Hisar	25370	25370
73	Vigilance Division, Kaithal	912836	912836
74	Vigilance Division, Karnal	458	458
76	W/S Division, Gohana	21708876	-6169415
77	Safidon Water Services Division, Safidon	38382973	29470416
78	Jind Water Services Division, Jind	20480403	35870041
79	Faridabad Water Services Division, Faridabad	171770222	154274462
80	Water Services Division, Palwal	15543931	26717392
81	Mewat Water Services Division, Nuh	12385801	434070
82	Yamuna Water Services Division (Mechanical), Faridabad	4911170	4882237
83	Jui Water Services Division, Bhiwani	30327864	39513234
84	Bhiwani Water Services Division, Bhiwani	-4848979	-2123369
85	Siwani Water Services Division, Bhiwani	13676129	1971299
86	Lift Water Services (Mechanical) Division, Bhiwani	1369776	1733643
87	Loharu Water Services Division, Bhiwani	16069125	26428661
88	Loharu Water Services Division, Charkhi Dadri	16964082	84049779
89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	14796757	16913861
91	Water Services (Mechanical) Division, Rewari	6196946	2367224
92	Water Services Division No.-I, Rewari	8661045	19377145
93	Water Services Division No.-II, Rewari	8717939	25027051
94	Water Services Feeder Division, Rohtak	127240054	13486827
95	Mahendergarh Water Services Division, Charkhi Dadri	21665202	61847024
96	Mahendergarh Water Services Division, Mahendergarh	93701592	57786852
97	Mahendergarh Water Services, Narnaul	130143129	324226279
98	Mahendergarh Water Services (Mechanical) Division, Narnaul	286879114	273341310
99	Satluj Yamuna Link Water Services Division, Ambala	25169865	14757519
100	Water Services Division, Ambala	33101517	38028239
101	Water Services Division, Kurukshetra	18877214	20271002
104	Project Division No.-III, Ambala	672	672

105	Procurement & Disposal Division, Panchkula	35306951	35306951
107	Vigilance Division, Sonapat	182380	182380
109	Vigilance Division, Sirsa	0	0
113	Water Data Collection Division, Karnal	7654585	7654585
118	Vigilance Division, Ambala	0	0
120	Workshop Division, Charkhi Dadri	-2326058	-2670140
122	Rewari Lift Irrigation, Jhajjar	12472592	30593612
123	Vigilance Division, Rewari	173795	173795
130	Construction Water Services Division No.-33, Rewari	969920	8678903
133	Inter State Liaison Division, Delhi	3577061	3577061
135	Water Services Division, Gurugram	5442759	6275972
136	Project Division No.-I, Panchkula	642980049	642980049
140	Water Services Division, Panchkula	94345390	99126129
141	Construction Division No.- 26, Gurugram	2647821	6087189
142	Construction Division No.- 28, Jind	21280915	40060001
143	Water Services Mechanical Division, Jhajjar	8647282	8464684
Total		3856194714	4491865150

Non-functional		
Code No.	Name of Division (Irrigation)	Balance as on 31.03.2024 (Amount in ₹)
70	Utter Yamuna River Board, Delhi	132291
102A	Water Data Collection, Ambala	112718
119	Workshop Division, Karnal	5666784
124	Comand Area Development Division, Rohtak	510315
131	Construction Division, Kaithal	610880
139	Construction Division No.-III, Kurukshetra	701828
	U/B	35264141
Total of Defunct & Merged Division		42998957

(B) In respect of functional divisions of Building & Roads Department

Sr.No.	Name of Division	Balance as on 31.03.2023 (Amount in ₹)	Balance as on 31.03.2024 (Amount in ₹)
1	Provincial Division No-I, Rohtak	439312647	439483798
2	Provincial Division No-II, Rohtak	63168105	28486518
3	Provincial Division I, Gurugram	394996650	391098979
4	Provincial Division, Panchkula	6051388200	6009602792
5	Provincial Division, Faridabad	975119147	800508462
6	Provincial Division, Palwal	402845093	374758026
7	Provincial Division No. I, Karnal	344608833	287790625
8	Provincial Division II, Sirsa.	135881571	177601307

9	Provincial Division No.-I, Hisar.	469592843	560040002
10	Provincial Division No.-I, Ambala Cantt.	382269240	599705928
11	Provincial Division, Jind	-130941123	-10098869
12	Provincial Division, Charkhi Dadri	206006239	315441886
13	Provincial Division No.-I, Kurukshetra	297378021	358616436
14	Provincial Division No.-II, Kurukshetra	208420017	260006186
15	Provincial Division, Panipat	494093195	297392769
16	Provincial Division, Naraingarh	112071457	85268665
17	Provincial Division, Hansi	201508880	210145626
18	Provincial Division No.- III (National Highway), Rohtak	40784310	25396616
19	Mechanical Division, Rohtak	1241045	1241045
20	Mechanical Division, Karnal	87568	-134660
21	Research Laboratory, Hisar	95196	95196
22	Provincial Division (National Highway), Jind	107014764	64321516
23	Provincial Division, Narwana	16077922	2289234
24	Mechanical Division, Ambala Cantt.	13214886	12606942
25	Mechanical Division, Faridabad	2241153	2435459
26	Mechanical Division, Hisar	-254057	2190478
27	Provincial Division No.-II, Gurugram.	177224707	198003955
28	Provincial Division No.-4, Rohtak	205304681	245796164
29	Provincial Division, Nuh	-794146	21693083
30	Provincial Division No.-II, Karnal	247083604	188902126
31	Electrical Division, Rohtak	33241998	31906876
32	Electrical Division, Ambala Cantt.	516871970	409187059
33	Electrical Division, Karnal	-1188301	297465929
34	Electrical Division, Gurugram	-111567431	68181840
35	Provincial Division, Bhiwani.	141135444	151889561
36	Provincial Division No.-I, Sirsa	146442771	151961264
37	Electrical Division, Hisar	100826178	90375453
38	Provincial Division No. II, Ambala Cantt.	89473550	92213271
39	Horticulture Division, Panchkula	10942173	16959115
40	Provincial Division, Jagadhri, Yamuna Nagar	389919659	323515417
41	Provincial Division No.-1, Kaithal	118610654	103340518
42	Provincial Division, Narnaul	-791281423	346721870
43	Provincial Division, Fatehabad	337259053	550825167
44	Asian Development Bank Project-I (National Highway), Faridabad	2071089808	533307348
45	Provincial Division No.-3, Hisar	265726114	241589991
46	Construction Division, Chandigarh	137235402	118683766
47	Construction Division (National Highway), Panchkula	38670839	47889699
48	Provincial Division (National Highway), Bhiwani	61230875	59966191
49	Quality Control Division, Faridabad	878211	878211

50	Quality Control Division, Karnal	487339	487722
51	Provincial Division, Jhajjar	315345672	295951092
52	Provincial Division, Rewari	1217806633	1156843794
53	Provincial Division, Bahadurgarh	113955003	120279332
54	Construction Division, Gurugram	109806381	79015349
55	Provincial Division No-1, Sonapat	143583226	144937610
56	Provincial Division No.-2, Sonapat	334451401	60817696
57	Provincial Division No.-II, Kaithal	138373958	248633820
58	Horticulture Division, Gurugram	-1084613	34559909
59	Electrical Division, Rewari	2648376	6774406
	Total	17787931568	17735845566

(Non-functional)

Code	Name of Division (Building & Roads)	Balance as on 31.03.2024 (Amount in ₹)
23	Provincial Division No.-II (National Highway), Faridabad	17936265
24	Provincial Division No. III (National Highway), Karnal.	90855618
27	Estate Office, Rai, Sonipat	198598
28	Provincial Division No.4, Karnal	5084220
29	World Bank, Sonapat	751092
44	Electrical Division, Bhiwani	1
56	World Bank Project Division, Karnal	1341127
57	World Bank Project Division, Panipat	-1026138
58	Kurukshetra Development Board, Kurukshetra	1325320
59	World Bank Project, Panchkula	165668
60	World Bank Project, Murthal, Sonipat	376212
105	Asian Development Bank Project, Palwal	2338987
106	World Bank Project, Ambala	2371995
110	Horticulture Division, Hisar	740814
117	Construction National Highway, Hisar	9368488
135	Provincial Division, Bahadurgarh	7893025
136	Project Division, Chandigarh	1340450
138	Provincial Division (National Highway), Rewari	136282
	Un Reconciled Balance	6110241689
	Total of Defunct / Merged Division	6251439713

(C) In respect of functional division of Public Health Engineering Department

Sr. No.	Code	Name of Division	Balance as on 01.04.2023 (Amount in ₹)	Balance as on 31.03.2024 (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	59320004	113622479
2	62	Public Health Engineering Division, Panchkula	15264700985	15470139206
3	63	Public Health Engineering Division No.1, Nuh	178613797	176041718
4	64	Public Health Engineering (Mechanical) Division, Ambala	53199715	52109896
5	10/154A	Public Health Engineering Division, Mandi Dabwali	76089778	66019900
6	66	Public Health Engineering Division No.1, Rohtak	75456005	110006876
7	67	Public Health Engineering Division, Gurugram	226465356	221545319
8	68	Public Health Engineering Division No.1, Hisar	76281824	207706312
9	69	Public Health Engineering Division No.2, Hisar	-2748061	-18669120
10	70	Public Health Engineering Division No.1, Bhiwani	90157169	102471480
11	71	Public Health Engineering Division No. 2, Bhiwani	250304200	245251434
12	72	Public Health Engineering Division No.1, Faridabad	45876171	36239264
13	73	Public Health Engineering Division, Jind	490240528	477124825
14	74	Public Health Engineering Division No. 1, Rewari	734202237	733209047
15	75	Public Health Engineering Division No.1, Karnal	-78061021	45861408
16	76	Public Health Engineering Division No.1, Narnaul	-13256807	-2873198
17	78	Public Health Engineering Division Kurukshetra	-186964979	-185841322
18	81	Public Health Engineering Division (Gw1) Rewari	34355887	31672094

19	85	Public Health Engineering Division No.2, Sirsa	217529720	231419542
20	86	Public Health Engineering Division No.2, Rohtak	14684413	33774900
21	88	Public Health Engineering Division Hansi	221735227	256489634
22	89	Public Health Engineering Division No.1, Jhajjar	438242328	437334949
23	90	Public Health Engineering Division No. 3, Palwal	170328182	160804325
24	91	Public Health Engineering Division No.2 Sonapat	325854015	283336490
25	92	Public Health Engineering Division, Bahadurgarh	5520587	2659691
26	93	Public Health Engineering Division No.1, Panipat	52429708	23982624
27	94	Public Health Engineering Division, Narwana	410439464	418334740
28	95	Public Health Engineering Division, Naraingarh	117237020	116129109
29	97	Public Health Engineering Division No.1, Kaithal	656404734	642329246
30	98	Public Health Engineering Division No.2, Yamuna Nagar	75138524	87248214
31	102	Public Health Engineering Division No. 1, Gohana	338882278	349967846
32	106	Public Health Engineering Division, Punhana	136834	136834
33	109	Public Health Engineering Division No.2, Panipat	58121735	61554448
34	111	Public Health Engineering Division No. 2, Palwal	766844313	817513526
35	112	Public Health Engineering (Disposal & Procurement) Division, Sonapat	226893853	223432414
36	113	Public Health Engineering Division, Charkhi Dadri	94124480	137802766
37	114	Public Health Engineering Division, Tosham	-33019831	-28331235
38	115	Public Health Engineering Division, Sohna	330128491	331048694
39	116	Public Health Engineering Division, Mahendergarh	75262786	82955524
40	133	Public Health Engineering Division No.3, Rohtak	322557695	339056077

41	139	Public Health Engineering Division No.2, Jhajjar	20325388	14423134
42	140	Public Health Engineering Division No.-II, Kaithal	-52116313	-45502667
43	143	Public Health Engineering Division, Ambala City	91308158	118367618
44	144	Public Health Engineering Division No.2, Narnaul	83876192	67805041
45	146	Public Health Engineering Division, Tohana	-37418628	95202713
46	147	Public Health Engineering Division No. 2, Jind	20553856	10732449
47	148	Public Health Engineering Divion No. 2, Karnal	18279377	111929105
48	149	Public Health Engineering Division No. 3, Hisar	276421898	621417988
49	150	Public Health Engineering Division No.1 Yamuna Nagar	-32825193	-53818866
50	151	Public Health Engineering Division Kosli	71081870	55186892
51	152	Public Health Engineering Division No.2, Fatehabad	95695718	87438962
52	153	Public Health Engineering Division No.3, Sirsa	212758606	222638127
53	07/154A	Public Health Engineering Division No.2, Rewari at Bawal	9587468	78366262
54	155	Public Health Engineering Division No.1, Palwal	179965616	160053066
55	156	Public Health Engineering (Mechanical) Division, Sonapat	34645110	25372790
56	157	Public Health Engineering Division No.3, Jhajjar	63713471	47428333
57	158	Public Health Engineering Division, Siwani	96792715	102559627
58	159	Public Health Engineering Division No.3, Narnaul	37025273	43090603
		Total	23449379926	24653309153

Non-functional		
Code No.	Name of Division (Public Health Engineering)	Balance as on 31.03.2024 (Amount in ₹)
99	Public Health Engineering Division No-II, Karnal	-59399555
138	Public Health Engineering Division (National Highway), Rewari	28055
	Un Reconciled Balance	395164600
Total	Total of Defunct / Merged Division	335793100

Abstract of Balance under Head 8443-108-Public Works Deposit

Public Works Divisions	Balance as on 31.03.2024 (Amount in ₹)
Irrigation	4534864107
Buildings and Roads	23987285279
Public Health Engineering	24989102253
Total	53511251639

Statement showing Adverse Balance under Head 8443-108-PW Deposit at the end of financial year 2023-24

Irrigation Divisions (Functional Divisions)

Code No.	Name of Divisions	Balance as on 31 March 2023 (Amount in ₹)	Balance as on 31 March 2024 (Amount in ₹)
19	Construction Division-19, Rohtak	-64609403	-65866311
30	Construction Division 30, Gohana	-15225360	-15182286
32	Water Services Division,	-55276671	-27131864
38	Water Services Division, Jagadhari	-9760946	-9856863
76	Water Services Division, Gohana	21708876	-6169415
84	Bhiwani Water Services Division, Bhiwani	-4848979	-2123369
120	Workshop Division, Charkhi Dadri	-2326058	-2670140
	Total	-130338541	-129000248

Buildings & Roads Divisions (Functional)

Code No.	Name of Divisions	Balance as on 31 March 2023 (Amount in ₹)	Balance as on 31 March 2024
11	Provincial division Jind	-130941123	-10098869
21	Mech.Division Karnal.	87568	-134660
	Total	-130853555	-10233529

Public Health Engineering Divisions (Functional)

Code No.	Name of Division	Balance as on 31 March 2023 (Amount in ₹)	Balance as on 31 March 2024
69	Public Health Engineering Division No.2, Hisar	-2748061	-18669120
76	Public Health Engineering Division No.1, Narnaul	-13256807	-2873198
78	Public Health Engineering Division, Kurukshetra	-186964979	-185841322
114	Public Health Engineering Division, Tosham	-33019831	-28331235
140	Public Health Engineering Division No.-II, Kaithal	-52116313	-45502667
150	Public Health Engineering Division No.1, Yamuna Nagar	-32825193	-53818866
	Total	-320931184	-335036408

Public Works Divisions		Balance as on 31.03.2024 (Amount in ₹)
Irrigation		-129000248
Buildings & Roads		-100233529
Public Health Engineering		-335036408
Total		-564270185

**Divisions in which Adverse Balance is more than Rs 5 Crore exists as on 31.03.2024
Under Head 8443-108-Public Works Deposit**

Irrigation Divisions (Functional)

Code	Name of Division	Balance as on 31 March 2023 (Amount in ₹)	Balance as on 31 March 2024 (Amount in ₹)
19	Construction Division No.-19, Rohtak	-64609403	-65866311
	Total	-64609403	-65866311

Public Health Engineering Divisions (functional)

Code	Name of Division	Balance as on 31 March 2023 (Amount in ₹)	Balance as on 31 March 2024 (Amount in ₹)
78	Public Health Engineering Division, Kurukshetra	-186964979	-185841322
150	Public Health Engineering Division No.1, Yamuna Nagar	-32825193	-53818866
	Total	-219790172	-239660188

Source: - Principal Accountant General(A&E), Haryana

Annexure – 8
(Referred to in Para 8 of Part A)

Outstanding Liabilities (pending work bills) as on 31 March 2024

Sr. No.	Code No.	Name of Divisions (Irrigation)	Balance (₹ in Lakh) as on 31 March 2024	The earliest year to which the claim pertains
1.	014	Saraswati Heritage Division No.-2, Kurukshetra	44.10	2023-24
2.	023	Construction Division No. 23, Panipat	0.12	2023-24
3.	030	Construction Division No. 30, Gohana	0.23	2023-24
4.	035	Gurugram Water Services Division, Gurugram	23.54	2022-23
5.	036	Water Services Division, Dadupur	91.27	2023-24
6.	039	Water Services Division, Sonapat	11.56	2023-24
7.	040	Rai Water Services Division, Sonapat	37.68	2023-24
8.	041	Water Services Division, Delhi	4.35	2023-24
9.	076	Gohana Water Services Division, Gohana	180	2023-24
10.	082	Yamuna Water Services Mechanical Division, Faridabad	1.73	2023-24
11.	084	Bhiwani Water Services Division, Bhiwani	127.55	2023-24
12.	085	Siwani Water Services Division, Bhiwani	43.92	2023-24
13.	086	Lift Water Services Mechanical Division, Bhiwani	2.98	2023-24
14.	091	Water Services Mechanical Division, Rewari	264.38	2023-24
15.	092	Water Services Division No.-1, Rewari	78.69	2023-24
16.	096	Mahendergarh Water Services Division, Mahendergarh	214.81	2023-24
17.	098	Mahendergarh Mechanical Division, Narnaul	2.49	2023-24
18.	118	Vigilance Division, Ambala	1.18	2023-24
19.	123	Vigilance Division, Rewari	0.45	2023-24
20.	130	Construction Water Services Division No.-33, Rewari	2.60	2023-24
21.	133	Inter State Liason Division, Delhi	1.53	2023-24
22.	135	Water Services Division Irrigation, Gurugram	0.44	2023-24
23.	140	Water Services Division, Panchkula	14.50	2023-24
24.	142	Construction Division No. 28, Jind	46.92	2023-24
Total			1197.02	

Sr. No.	Code No.	Name of Divisions (Buildings & Roads)	Balance (₹ in Lakh) as on 31 March 2024	The earliest year to which the claim pertains
1.	043	Electrical Division PWD(Buildings & Roads) Gurugram	27.30	2023-24
2.	049	Electrical Division PWD(Buildings & Roads) Rewari	180.40	2023-24
3.	125	Provincial Division PWD(Buildings & Roads) Rewari	329.72	2023-24
4.	121	Quality Control Division Karnal	0.08	2023-24
5.	128	Provincial Division PWD(Buildings & Roads) No.1 Sonapat	1351.16	2023-24
6.	103	Asian Development Bank Project Division. No.1 (National Highway), Narnaul	367.93	2023-24
7.	009	Provincial Division No.1 PWD(Buildings & Roads) Hisar	133.62	2023-24
Total			2390.21	

Sr. No.	Code No.	Name of Divisions (Public Health Engineering)	Balance (₹ in Lakh) as on 31 March 2024	The earliest year to which the claim pertains
1.	074	Public Health Engineering Div. No.1 Rewari	511.69	2023-24
2.	088	Public Health Engineering Division, Hansi	528.38	2023-24
3.	154	Public Health Engineering Bawal	32.59	2023-24
4.	151	Public Health Engineering Kosli	167.67	2023-24
5.	066	Public Health Engineering Div. No.1 Rohtak	482.00	2023-24
6.	086	Public Health Engineering Div No.2 Rohtak	850.00	2023-24
7.	153	Public Health Engineering Div No.1 Sirsa	1.49	2023-24
8.	146	Public Health Engineering Tohana	25.36	2023-24
9.	073	Public Health Engineering Div No.1 Jind	1511.24	2023-24
10.	147	Public Health Engineering Div No.2 Jind	905.93	2023-24
11.	116	Public Health Engineering Mohindergarh	412.32	2023-24
12.	076	Public Health Engineering Div No.1 Narnaul	452.67	2023-24
13.	144	Public Health Engineering Div No.2 Narnaul	179.00	2023-24
14.	159	Public Health Engineering Div No.3 Narnaul	297.78	2023-24
15.	097	Public Health Engineering Div No.1 Kaithal	57.95	2023-24
16.	140	Public Health Engineering Div No.2 Kaithal	606.12	2023-24
17.	139	Public Health Engineering Div No.2 Jhajjar	20.02	2023-24
18.	157	Public Health Engineering Div No.3 Jhajjar	0.16	2023-24

19.	081	Public Health Engineering (GWI) Rewari	418.00	2023-24
20.	112	Public Health Engineering (Disposal & Procurement) Sonipat	460.82	2023-24
21.	070	Public Health Engineering No.1 Bhiwani	180.36	2023-24
22.	150	Public Health Engineering No.1 Yamuna Nagar	158.64	2023-24
Total			8260.19	

Source: -Principal Accountant General(A&E), Haryana.

Annexure - 9
Details of Inspection Reports for which initial replies were not received

IRRIGATION

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Additional Chief Secretary, Irrigation, Haryana, Chandigarh	31-05-2023
2	Engineer-in-chief, Irrigation, Panchkula	06-09-2023
3	Superintending Engineer, Bhakhra Water Services Circle, Hisar	07-08-2023
4	Superintending Engineer, Bhakhra Water Services Circle, Sirsa	13-10-2023
5	Superintending Engineer, Jawahar Lal Nehru Circle, Narnaul	13-10-2023
6	Superintending Engineer, Yamuna Water Services Circle, Bhiwani	22-12-2023
7	Superintending Engineer Jawahar Lal Nehru Circle, Rewari	05-01-2024
8	Haryana Irrigation Research & Management Institute (HIRMI), Kurukshetra	07-01-2024
9	Engineer-in-chief, (HOD-SPL), Panchkula	18-02-2024
10	Superintending Engineer, Yamuna Water Services Circle, Karnal	13-02-2024
11	Superintending Engineer, Bhakhra Water Services Circle, Fatehabad	20-03-2024
12	Superintending Engineer Bhakhra Water Services Circle, Sirsa (supplementary)	04-04-2024
13	Superintending Engineer, Jawahar Lal Nehru Circle, Narnaul (supplementary)	04-04-2024
14	Haryana Pond and Waste Water Management Authority, Panchkula	24-04-2024
15	Haryana Water Resources (Conservation, Regulation and Management) Authority, Panchkula	10-04-2024

BUILDINGS AND ROADS

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Superintending Engineer (Horticulture) PWD(Buildings and Roads) Chandigarh, Panchkula	06-04-2023
2	Superintending Engineer (Electrical) Circle PWD (B.V.S) Gurugram	01-05-2023
3	Additional Chief Secretary, Haryana PWD(Buildings and Roads) Chandigarh	30-05-2023
4	Chief Engineer PWD(Buildings and Roads) Chandigarh	16-06-2023
5	Chief Engineer PWD(Buildings and Roads) Haryana Chandigarh	30-06-2023
6	Superintending Engineer Circle PWD(Buildings and Roads) Rewari	21-08-2023
7	Superintending Engineer, Chandigarh Circle, PWD(Buildings and Roads) Chandigarh	16-08-2023
8	Superintending Engineer Circle PWD (Buildings and Roads) Hisar	18-08-2023
9	Superintending Engineer Circle PWD (Buildings and Roads) Karnal	03-12-2023
10	Superintending Engineer Circle PWD (Buildings and Roads) Kaithal	12-12-2023
11	Superintending Engineer Circle PWD (Buildings and Roads) Ambala	23-01-2024
12	Superintending Engineer Circle PWD (Buildings and Roads)Bhiwani	05-02-2024
13	Superintending Engineer Circle PWD (Buildings and Roads)Chandigarh	01-03-2024
14	Superintending Engineer Circle (National Highway) Jind	20-03-2024

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Additional Chief Secretary , Public Health engineering Department (ACS)	02-06-2023
2	Chief Engineer people Health engineering Department Panchkula	21-06- 2023
3	Superintendent Engineer , Public Health engineering Circle Ambala	29-09-2023
4	Superintendent Engineer , Gen health Engineering circle Ambala (Supplementary)	01-04-2024

5	Superintendent Engineer , Public Health engineering Circle Kaithal	26-10-2023
6	Superintendent Engineer , Public Health engineering Circle Kaithal Supplementary	31-03-2024
7	Superintendent Engineer , Public Health engineering Circle Rohtak	01-11-2023
8	Superintendent Engineer , Public Health engineering Circle Rohtak Supplementary	01-04-2024
9	Superintendent Engineer , Public Health engineering Circle Jind	01-12-2023
10	Superintendent Engineer , Public Health engineering Circle Sonipat	15-12-2023
11	Superintendent Engineer , Public Health engineering Circle Palwal	11-01-2024
12	Superintendent Engineer , Public Health engineering Circle Jhajjar	09-02-2024
13	Superintendent Engineer , Public Health engineering Circle Hisar	20-02-2024
14	Superintendent Engineer , Public Health engineering Circle Karnal	25-04-2024
15	Superintendent Engineer , Public Health engineering Circle Rewari	14-04-2024

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 10
Lack of Transparency in Tender process
IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24	Date of Issue of I.R.
1	Executive Engineer, Mahendragarh Canal Water Service Division, Charkhi Dadri	08	04-04-2024
2	Engineer In Chief, (Yamuna Water Services (N), Bhakhra Water Services & Co-ordination), Panchkula	07,09	06-09-2023
3	Executive Engineer, Sirsa Water Service Division, Sirsa	06	04-04-2024
4	Superintending Engineer, Bhakhra Water Services Circle, Hisar	2.6	07-08-2024
5	Haryana Pond and Waste Water Management Authority	05, 8(4,5)	24-04-2024
	Total	7	

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Date of Issue of I.R.
1	Superintending Engineer Circle PWD(Buildings and Roads) Ambala	6(1) 7(1) 12(1) 13(1) 20(1) 23(2) 24(2)	23-01-2024
2	Superintending Engineer Circle PWD(Buildings and Roads) Gurugram	6(3)	27-04-2024
3	Superintending Engineer Circle PWD(Buildings and Roads) Hissar (Supplementary)	8(3) 12(1) 14(1) 17(1) 18(1)	04-04-2024
4	Superintending Engineer Circle PWD(Buildings and Roads) Karnal	3 14(1) 22(1) 23(1)	03-12-2023
5	Superintending Engineer (National Highway) Circle Jind	12(2)	20-03-2024
	Total	18	

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Date of Issue of I.R.
1	Superintendent Engineer , Public Health Engineering Circle Karnal	29(1)	25-04-2023
2	Superintendent Engineer , Public Health Engineering Circle Rohtak	27(1) 8(2)	01-11-2023
3	Superintendent Engineer , Public Health Engineering Circle Rewari	9(3) 16(2) 39(1) 40(2)	14-04-2024
4	Engineer in Chief, Public Health Engineering Deptt Panchkula	5	21-06-2023
	Total	8	

Source: - Principal Accountant General(Audit), Haryana.

Annexure -11
Details of Tools & Plants Returns in arrear

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24	Date of Issue of I.R.
1	Superintending Engineer, Yamuna Water Services Circle, Bhiwani	19, 30	22-12-2023
2	Water Services Division, Tohana	2	20-03-2024
	Total	3	

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Date of Issue of I.R.
1	Superintending Engineer, Public Health Engineering Circle, Ambala	6(4) 14(4) 24(4)	29-09-2023
2	Superintending Engineer, Public Health Engineering Circle, Kaithal	23 10	26-10-2023
3	Superintending Engineer, Public Health Engineering Circle, Palwal	8(4) 20(5) 28 39(4) 47(4)	11-01-2024
4	Superintending Engineer, Public Health Engineering Circle, Hisar	15(3) 25(3) 36(3) 44(3)	20-02-2024
5	Superintending Engineer, Public Health Engineering Circle, Rewari	19(3) 37(3)	14-04-2024
	Total	16	

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 12
Excess of consumption Material

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (₹ in lakh)
1	Superintending Engineer Circle Kaithal	20(2) 40	7.80 65.77
2	Superintending Engineer Circle Rewari	10(1)	161.96
	Total	3	235.53

PUBLIC HEALTH ENGINEERING

Sr.No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintendent Engineer, Public Health engineering Circle Ambala	33	-
2	Superintendent Engineer , Public Health engineering Circle Jhajjar	20(1) 40(1)	8.96 0.60
3	Superintendent Engineer , Public Health engineering Circle Jind	6(2) 15(2) 29(2.2)	96.80 40.99 2.74
4	Superintendent Engineer , Public Health engineering Circle Karnal	10(1) 18(1) 27(1) 28(1) 39(1)	8.29 35.99 1.26 5.62 44.49
5	Superintendent Engineer , Public Health engineering Circle Rohtak	16(2)	-
6	Superintendent Engineer , Public Health engineering Circle Sonipat	15(2) 28(1)	5.23 13.70
	Total	14	264.67

Source: - Principal Accountant General(Audit), Haryana.

Annexure - 13
Commencement of work without sanction estimate

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (₹ in lakh)
1	Engineer in Chief (Hod Special), Panchkula	4	17.71
2	Engineer in Chief (Hod Special), Panchkula	5	581.24
3.	Haryana Pond and Waste Water Management Authority	9	299.85
	Total	3	898.8

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (₹ in lakh)
1	Engineer in Chief PWD(Buildings and Roads) Chandigarh	9 11 14	- - -
2	Superintending Engineer Circle PWD(Buildings and Roads) Chandigarh	11(5)	404.75
3	Superintending Engineer Circle PWD(Buildings and Roads) Ambala	19(3)	-
4	Superintending Engineer Circle PWD(Buildings and Roads) Bhiwani	18(2)	28.29
5	Superintending Engineer Circle PWD(Buildings and Roads) Hissar	12	35.88
6	Superintending Engineer Circle PWD(Buildings and Roads) Hissar (Supplementary)	12(4) 18(4)	924.81 5893.29
7	Superintending Engineer Circle PWD(Buildings and Roads) Karnal	14(6) 17(1) 22(5) 23(5)	113.3 - - 111.02
	Total	13	7511.34

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 14
Non preparation & Submission of Completion Report

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24
1	Sirsa Water Services Division, Sirsa	6
	Total	1

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.
1	Superintending Engineer Circle PWD(Buildings and Roads) Ambala	13(3)
2	Superintending Engineer Circle PWD(Buildings and Roads) Hissar (Supplementary)	14(3)
	Total	2

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24
1	Superintendent Engineer, Public Health Engineering Circle Jhajjar	22(5)
2	Superintendent Engineer, Public Health Engineering Circle Karnal	17(7) 38(4)
3	Superintendent Engineer, Public Health Engineering Circle Rohtak	17(3) 16(4)
4	Superintendent Engineer, Public Health Engineering Circle Jind	10(4) 29(1.3) 32(5)
5	Superintendent Engineer, Public Health Engineering Circle Sonipat	18(7)
6	Superintendent Engineer, Public Health Engineering Circle Palwal	11(5) 51(3)
7	Superintendent Engineer, Public Health Engineering Circle Hisar	16(3)
	Total	12

Source: - Principal Accountant General(Audit), Haryana.

Annexure - 15
Blockade of Govt. Money/Fund

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintending Engineer, Yamuna Water Services Circle, Karnal	18	951
	Total	1	951

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintendent Engineer, Public Health Engineering Circle Ambala	20	9.42
		16	268.70
		34	93.11
2	Superintendent Engineer, Public Health Engineering Circle Kaithal	14(5)	1.62
		9	171.20
		5A	827.27
3	Superintendent Engineer, Public Health Engineering Circle Rohtak	7	457.48
		23	249.36
4	Superintendent Engineer, Public Health Engineering Circle Sonapat	4	474.52
		14	389.47
		25	180.37
5	Superintendent Engineer, Public Health Engineering Circle Hisar	27	38.39
		34	54.33
6	Superintendent Engineer, Public Health Engineering Circle Jhajjar	5	822.23
		18	659.40
		37	402.29
7	Superintendent Engineer, Public Health Engineering Circle Jind	8	1025.68
		14	479.70
		25	2.14
8	Superintendent Engineer, Public Health Engineering Circle Karnal	4	470.91
		21	171.60
		31	103.42
9	Superintendent Engineer, Public Health Engineering Circle Rewari	13	140.72
	Total	23	7493.33

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 16
Excess Expenditure over Estimate

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (₹ in lakh)
1	Superintending Engineer Circle PWD(Buildings and Roads) Ambala	7(5)	81.00
2	Superintending Engineer Circle PWD(Buildings and Roads) Chandigarh	4(1) 11(5)	5824.48 404.75
3	Superintending Engineer Circle PWD(Buildings and Roads) Gurugram	18	255.00
4	Superintending Engineer Circle PWD(Buildings and Roads) Rewari	10(1)	161.96
5	Superintending Engineer Circle PWD(Buildings and Roads) Karnal	1 14(3) 14(4) 17(4) 14(8) 22(7)	2421.00 401.70 - 9.93 618.75 371.46
6	Superintending Engineer Circle (National Highway) Jind	12(1)	27.50
7	Superintending Engineer Circle PWD(Buildings and Roads) Kaithal	21	19.42
	Total	13	10596.95

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintendent Engineer, Public Health Engineering Circle Karnal	8(2) 10(2) 38(1)	1.94 1.66 16.39
	Total	3	19.99

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 17
Wasteful Expenditure

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1.	Superintending Engineer, Yamuna Water Services Circle, Bhiwani	12	195.04
2.	Superintending Engineer, Bhakhra Water Services Circle, Sirsa	12	481.18
3.	Superintending Engineer, Bhakhra Water Services Circle, Sirsa	22	239.61
4.	Ghaggar Water Services Division, Sirsa	15	302.75
5.	Bhakhra Water Services Circle, Hisar	2.3, 3.5	27.47
6.	Jawahar Lal Nehru Water Services Circle Rewari	23	52.45
	Total	7	1298.5

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (₹ in lakh)
1	Superintending Engineer Circle (Mechanical) PWD(Buildings and Roads) Karnal	16	0.96
2	Superintending Engineer Circle PWD(Buildings and Roads) Ambala	17	20.72
3	Superintending Engineer Circle (National Highway) Jind	15	57.08
	Total	3	78.76

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintendent Engineer, Public Health Engineering Circle Ambala	33	35.00

2	Superintendent Engineer, Public Health Engineering Circle Rohtak	26	58.18
3	Superintendent Engineer, Public Health Engineering Circle Sonipat	20	1.35
4	Superintendent Engineer, Public Health Engineering Circle Jind	4	1149
5	Superintendent Engineer, Public Health Engineering Circle Rohtak	26	58.18
6	Superintendent Engineer, Public Health Engineering Circle Kaithal	7 20 3	1.59 1.97 111.39
7	Superintendent Engineer, Public Health Engineering Circle Hisar	3AP	316.00
	Total	9	1732.66

Source: - Principal Accountant General(Audit), Haryana.

**Annexure –18
Unfruitful Expenditure**

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintending Engineer, Bhakhra Water Services Circle, Sirsa	16	8.03
2	Bhakhra Water Services Circle, Hisar	3.6	238.58
	Total	2	246.61

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (in lakh)
1	Engineer in Chief PWD(Buildings and Roads) Chandigarh	1 2 3 4 5 6 7 8	1926 796.20 784.01 469.81 302.15 259.23 47.61 34.04

2	Engineer in Chief Bridge PWD(Buildings and Roads) Chandigarh	1	959.22
		3	779.84
		4	498.52
		5	409.38
3	Superintending Engineer Circle PWD(Buildings and Roads) Chandigarh	1	661.42
		5	1180
4	Superintending Engineer Circle PWD(Buildings and Roads) Ambala	1	128.55
		3	401.96
		4	525.44
		6(a)	2447.72
		12(5)	2053.00
		19	-
5	Superintending Engineer Circle PWD(Buildings and Roads) Hisar	23(9)	957.17
		1	1334
		14	99.92
		19	925.94
6	Superintending Engineer Circle PWD(Buildings and Roads) Hisar (Supplementary)	4	262.73
		9(9)	21661
		18(6)	3852.39
		19	2765.49
7	Superintending Engineer Circle PWD(Buildings and Roads) Rewari	6(1)	429.72
8	Superintending Engineer Circle (National Highway) Jind	6	176.00
9	Superintending Engineer Circle PWD(Buildings and Roads) Karnal	2	1089.67
		4	231.73
		5	170.45
		7(a)	167.39
		16(6)	2106.18
		21	2725.51
Total		36	53619.39

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Chief Engineer Public Health Engineering Department Panchkula	6	441
2	Superintendent Engineer, Public Health Engineering Circle Ambala	19	63.96
		10(1)	52.60
3	Superintendent Engineer, Public Health Engineering Circle Kaithal	25	116.52
		26(1)	2113.86
		27	2113

4	Superintendent Engineer, Public Health Engineering Circle Rohtak	1AP 2AP	451.20 120.96
5	Superintendent Engineer , Public Health Engineering Circle Jind	5 22	266.57 888.98
6	Superintendent Engineer , Public Health Engineering Circle Sonipat	1AP	557.48
7	Superintendent Engineer , Public Health Engineering Circle Palval	32(1)	675
8	Superintendent Engineer , Public Health Engineering Circle Jhajjar	7 38 6	113.55 149.02 243.61
9	Superintendent Engineer , Public Health Engineering Circle Hisar	2 5 8(1)	239.94 297.16 47.42
	Total	18	8951.83

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 19
Neglected Outstanding Recoveries

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1.	Superintending Engineer, Yamuna Water Services Circle, Bhiwani	5 7 13 14 28 29	447 2473956 86.31 726 4161980 1475.75
2.	Superintending Engineer, Yamuna Water Services Circle, Karnal	2 3 8 9 15	34.08 3631 33.14 1063 3.93
3.	Superintending Engineer, Jawahar Lal Nehru Circle, Narnaul	5 6 16 17	191295 391 142230 54.84

4.	Executive Engineer, Mahendragarh Canal Water Services Division, Charkhi Dadri	1 2	33.43 269507
5.	Engineer In Chief, (Yamuna Water Services (N), Bhakhra Water Services & Co-ordination), Panchkula	6	12324
6.	Superintending Engineer, Bhakhra Water Services Circle, Sirsa	5 6 17 23	448 487882 867 2660
7.	Water Service Division, Sirsa	1 2	166.29 280364
8.	Ghaggar Water Services Division, Sirsa	10 11	57.74 329095
9.	Water Service Division, Tohana	5 6	215.73 635.44
10.	Water Service Division, Fatehabad	4 6	499130.57 295.33
11.	Bhakhra Water Services Circle, Hisar	2.1 2.8 3.1 3.7 4.2 4.4	726 769244 1021 5392680 266846 600
12.	Jawahar Lal Nehru Water Services Circle Rewari	2 3 8 9	1849 25.27 692127 11.50
	Total	40	15986218.35

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount(₹ in lakh)
1	Superintending Engineer Circle PWD(Buildings and Roads) Hissar (Supplementary)	18(5) 9(8)	1741.19 85.52
2	Superintending Engineer Circle PWD(Buildings and Roads) Kaithal	5	23.11
3	Superintending Engineer Circle PWD(Buildings and Roads) Chandigarh	6	51.90
4	Superintending Engineer Circle PWD(Buildings and Roads) Chandigarh (Supplementary)	4(4)	18.25

5	Superintending Engineer Circle PWD(Buildings and Roads) Ambala	5 12(6) 23(7)	71.64 151.99 383.45
6	Superintending Engineer Circle PWD(Buildings and Roads) Gurugram	18(3)	63.32
7	Superintending Engineer Circle PWD(Buildings and Roads) Bhiwani	6(1) 13 15	21.19 - 4.28
8	Superintending Engineer Circle PWD(Buildings and Roads) Karnal	1 18 23(4)	611.00 142.58 11.89
	Total	15	3381.31

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Chief Engineer, Public Health Engineering Department, Panchkula	4	10922.34
2	Superintendent Engineer, Public Health Engineering Circle Ambala	10 14 29	3496.89 2902.69 2869.13
3	Superintendent Engineer, Public Health Engineering Circle Ambala (Supplementary)	5 16 22	1920.92 7908.96 23847.08
4	Superintendent Engineer, Public Health Engineering Circle Jhajjar	4 16 25 35	857.40 889.54 1160.87 1454.07
5	Superintendent Engineer, Public Health Engineering Circle Hissar	11 26	1772.65 1828.14
6	Superintendent Engineer, Public Health Engineering Circle Jind	3 18 23 R1	14561.78 8.80 3840.84 18411.42
7	Superintendent Engineer, Public Health Engineering Circle Karnal	11 19 26 30	520.63 398.33 1418.71 36.30

8	Superintendent Engineer, Public Health Engineering Circle Rohtak	11 19	41.05 4776.33
9	Superintendent Engineer, Public Health Engineering Circle Sonipat	5 19 24	424.37 1.44 317.68
10	Superintendent Engineer, Public Health Engineering Circle Palwal	9 23 34 42 53	72.18 398.96 647.51 720.55 321.44
11	Superintendent Engineer, Public Health Engineering Circle Kaithal	12 24	5571.94 9495.41
12	Superintendent Engineer, Public Health Engineering Circle Kurukshetra (Supplementary)	11	791.44
	Total	34	124607.8

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 20
Non-Maintenance of Price Store Ledger and Bin Cards

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24
1	Superintendent Engineer, Public Health Engineering Circle Ambala	14(5)
2	Superintendent Engineer, Public Health Engineering Circle Hisar	25
3	Superintendent Engineer, Public Health Engineering Circle Palwal	39(5) 47(5) 8(2)
4	Superintendent Engineer, Public Health Engineering Circle Kaithal	14(3)
	Total	6

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 21
Undue Financial benefit to contractors

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Executive Engineer, Mahendragarh Canal Water service (Mechanical) Division, Narnaul	14	23.60
2	Haryana Pond and waste water Management Authority	8	500
	Total	2	523.60

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (in lakh)
1	Superintending Engineer Circle PWD(Buildings and Roads)Chandigarh	7	17.90
		18	72.19
2	Superintending Engineer Circle PWD(Buildings and Roads)Chandigarh supplementary	3(3)	5.39
		12(5)	11.58
3	Superintending Engineer Circle PWD(Buildings and Roads)Ambala	6(4)	90.14
		6(7)	11.23
		7(3)	05.00
		8(1)	34.67
		18(3)	28.56
		18(5)	1.96
4	Superintending Engineer Circle PWD(Buildings and Roads)Gurugram	24(5)	1.36
		12(2)	18.68
		24	6.09
		28(2)	2.26
		31(1)	5.04
		34	1.48
5	Superintending Engineer Circle PWD(Buildings and Roads)Hisar	35	1.81
		5	1.24
		15(2)	0.59
		20(1)	25.69
		21	25.00
		22(3)	5.00
6	Superintending Engineer Circle PWD(Buildings and Roads)Hisar (Supplementary)	22(5)	1.48
		26	1.00
		1	81.37
		3	96.24
		8(2)	20.07

		9(2)	81.37
		9(10)	-
		14(4)	2.74
		17(3)	5.00
		17(5)	87.67
7	Superintending Engineer Circle PWD(Buildings and Roads)Kaithal	5	0.92
		13	2.27
		34	75.60
8	Superintending Engineer Circle PWD(Buildings and Roads)Rewari	6(2)	403.69
9	Superintending Engineer Circle (National Highway) Jind	5(4)	1.00
		3	-
10	Superintending Engineer Circle PWD(Buildings and Roads)Karnal	14(2)	21.84
		14(3)	210.27
		23	11.89
	Total	41	1477.28

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2023-24	Amount (₹ in lakh)
1	Superintendent Engineer, Public Health engineering Circle Ambala	5(2)	13.75
		23(1)	17.97
2	Superintendent Engineer, Public Health engineering Circle Hisar	7(1)	206.48
		38(1)	62.53
		38(2)	22.33
3	Superintendent Engineer, Public Health engineering Circle Karnal	39(3)	184.73
4	Superintendent Engineer, Public Health engineering Circle Rewari	23	25.73
5	Superintendent Engineer, Public Health engineering Circle Palwal	12	27.58
		16	5.92
		17	8.75
		38	26.88
		50(2)	9.07
6	Superintendent Engineer, Public Health engineering Circle Kaithal	9(2)	7.24
	Total	13	618.96

Source: - Principal Accountant General(Audit), Haryana.

Annexure – 22
Non Execution of Agreement

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (in lakh)
1.	Superintending Engineer, Yamuna Water Services Circle, Bhiwani	4	17.86
2.	Superintending Engineer, Yamuna Water Services Circle, Karnal	18	951
3.	Superintending Engineer, Jawahar Lal Nehru Circle, Narnaul	1 22	- -
4.	Superintending Engineer, Bhakhra Water Services Circle, Sirsa	4 14	1225.64 -
5.	Superintending Engineer, Bhakhra Water Services Circle, Hisar	1.1	65.83
	Total	7	2260.33

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount
1	Superintending Engineer Circle Chandigarh supplementary	3(2) 4(1) 12(1)	2436.17 938.87 1160.82
2	Superintending Engineer Circle Ambala	12(4) 19(4) 23(5)	1879.07 431.06 975.17
	Total	6	7821.16

Source: - Principal Accountant General(Audit), Haryana

Annexure – 23
Details stock return in arrear

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (in lakh)
1	Haryana Pond and waste water Management Authority	4	0.34
2	Haryana Water Resources (Conservation, Regulation and Management) Authority, Panchkula	5	-
	Total	2	0.34

Source: -Principal Accountant General(Audit), Haryana.

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