

Government of Haryana

**Annual Review on the Working of Public Works Department
2022-23**

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 under Civil Deposits Works. The PWD provides some basic services to public and 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) during Central Audit and Local Audit of Divisional authorities are also included in the Annual Review. There is a lot of scope for improvement in the upkeep, maintenance, and submission of accounts by the State PW Divisions.

Necessary remedial actions are required to be taken by the State Government authorities in order to remove the deficiencies/ irregularities pointed out in this Review. 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 2022-23 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: 09/02/2024



(NAVNEET GUPTA)

PRINCIPAL ACCOUNTANT GENERAL
(A&E) HARYANA

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Introduction

The system of annual review on the working of Public Works Department (PWD) consisting of Irrigation, Public Health Engineering and Building & Roads branches was introduced with the objective of presenting a report to the Government annually. It presents state of affairs in the Public Works (PW) Divisions. The review is related to maintenance of initial and subsidiary accounts that are rendered to the O/o Principal Accountant General (A&E), Haryana for preparation of Civil Accounts. It does not aim at finding faults with the working of individual Divisions, rather it highlights general departure from codes and rules by various units working under the Public Works system. 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.

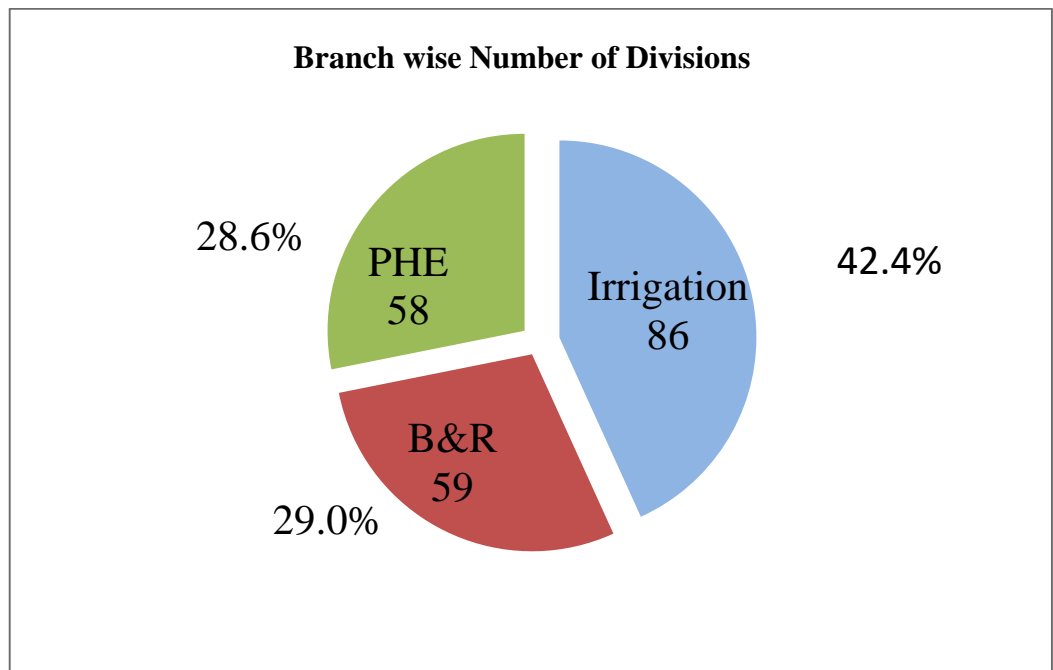
It is, therefore, imperative that the Public Works Department exercises essential controls with necessary checks and balances in place to ensure that the accounts reflect true and fair picture of the state of affairs of the Department. The documentation maintained by the Department should validate the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

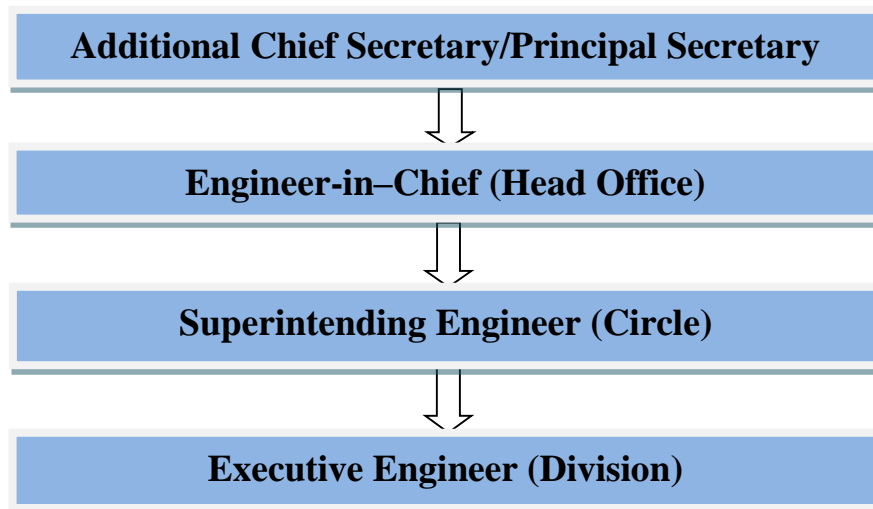
1. Branches and Divisions of Public Works Department

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 31.03.2023. 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:

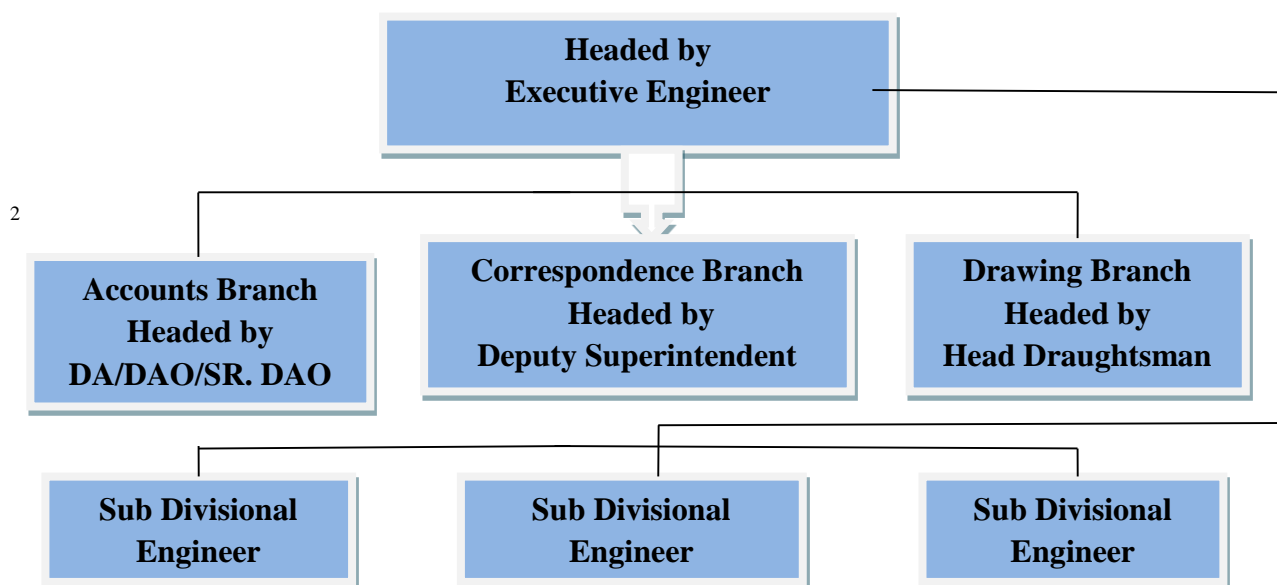


¹ PHE- Public Health Engineering
B&R- Building and Roads

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	No. of Divisions in 2022-23	Percentage of Total Divisions
1	Nil	1	0.5
2	Up to 5 Lakh	12	5.9
3	More than 5 Lakh up to 10 Lakh	5	2.5
4	More than 10 Lakh up to 50 Lakh	1	0.5
5	More than 50 Lakh up to 150 Lakh	9	4.4
6	More than 150 Lakh	175	86.2
	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 performs 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 of cash drawn and cash remitted into treasury, with Treasury as well as with the office of Pr. Accountant General.
 - 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 2022-23 in the working of Public Works Divisions are detailed in the following paragraphs.

1. Delay in submission of monthly accounts

In accordance with the Article 230 of the Account Code (Volume III), all monthly accounts supported by relevant vouchers, except that of March, are required to be submitted to the O/o Pr. Accountant General by 8th of the following month and those of March, by 11th of April. It was, however, noticed that 98 Public Works Divisions submitted their monthly accounts with delay ranging between 1 to 5 days, 12 Public Works Divisions submitted their monthly accounts with delay ranging between 6 and 10 days and 4 Divisions submitted with a delay of more than 10 days (**Annexure 2**). Delay in submission of accounts adversely affects the timely preparation of monthly civil accounts.

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

Irrigation

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	27	45
6-10 days	4	6
More than 10 days	0	0

Buildings and Roads

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	41	62
6-10 days	6	8
More than 10 days	4	0

Public Health Engineering

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	30	47
6-10 days	2	0
More than 10 days	0	0

Recommendation: The State Government may direct the concerned branches to submit the monthly accounts by 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 expiry of the month, the Divisional Officer would carry-out 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 in respect of treasury receipts and certificate of issues as signed 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 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 number of Divisions involved therein
(Up to March 2023)

	Branch wise Divisions				Form PWA-26			
	Irrigation	B&R	PHE	Total	Irrigation	B&R	PHE	Total
Up to 2 months	2	4	3	9	2	5	3	10
= > 3 months but < 6 months	4	1	4	9	15	3	14	32
= > 6 months but < 12 months	3	0	2	5	27	0	19	46
= > 12 months but < 24 months	0	0	0	0	0	0	0	0
Total	9	5	9	23	44	8	36	88

As shown above, a total number of 88 Forms PWA-26 were awaited from 23 Public Works Divisions as on 31.03.2023. 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 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 morning of the next day. However, it has been noticed that an amount of ₹502.11 lacs was lying unremitted into treasury as on 31-03-2023 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 rendering the same to Accountant General 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 2023 under sub head ‘95-Remittance into Treasury’ was ₹ 862.44 crore (net debit) and under sub head ‘93 -Public Works EPS’ was ₹ 171.97 crore (net credit), as detailed in **Annexure-5 (i) (a)** and **Annexure -5(i) (b)** respectively.

116 Divisions were having outstanding balance of more than ₹ 5 crore, under the head 8782–102–95-Remittance into Treasuries and 28 Divisions were having outstanding balance of more than ₹ 5 crore, 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	884.98(30)	92.34(6)
B & R	2801.68(45)	418.47(4)
PHE	950.84(41)	249.99(18)
Total	4637.50 (116)	760.80 (28)

Due to non-receipt of Division-wise/Treasury-wise details 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. 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 Form PWA-26 since no such report is available in the system.

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 the Form PWA-26 of the respective PW Divisions. Cyber Treasury needs to make available a report containing the Division-wise/Treasury-wise detail of credit afforded under the head 8782, duly matching the total receipt depicted in the monthly accounts, to facilitate reconciliation of figures by the 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 ₹15.56 crore (net debit) was lying unadjusted under this head as on 31 March 2023 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 ₹ 78.47 crore, under the head '8443-Civil Deposit, 108-Public Works Deposits' as on 31 March 2023, in those Divisions. 2 Divisions of Irrigation, 1 Division of Buildings & Roads 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 2023
Irrigation	9	-234444759
B&R	3	-113840345
Public Health Engineering	8	-436410833
Total	20	-784695937

Adverse Balances of more than ₹ 5 crore

Public Works Divisions	No. of Divisions	Adverse Balance (₹) as on 31 March 2023
Irrigation	2	-119886074
B&R	1	-111567431
Public Health Engineering	2	-239081292
Total	5	-470534797

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 Punjab Budget Manual, Heads of Departments are responsible to reconcile the departmental figures with the figures booked in the O/o Principal Accountant General (A&E), every month.

Engineers-in-Chief, being the Heads of Department of respective branches of Public Works Department, have not reconciled the departmental figures monthly, as required under rules at their level in spite of vigorous pursuance made by O/o Pr. Accountant General.

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 finalized in a timely manner.

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.

Liabilities of the Government are required to be discharged as soon as possible and in 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 2022-23. The bills of ₹207.57 Lakh, ₹1696.95 Lakh and ₹2639.98 Lakh in respect of 7 Irrigation, 7 B&R and 14 Public Health Engineering Divisions respectively were pending for payment as on 31 March 2023. The detail of pending bills is given in **Annexure 8**.

Good practices by the Department

➤ Outstanding balance under the head '8658-Suspense Accounts, 129-Material Purchase Settlement Suspense Account'

All transactions relating to the cost of stores received, either by purchase or through inter Divisional transfers are to be accounted for initially, under the head '8658–Suspense Accounts, 129-Material Purchase Settlement Suspense Account' in all cases where the payment has not been made in the same month of receipt of stores. This head is to be cleared by a contra entry on making payment to the Supplier/Division supplying the stores. This minor head has been dispensed with and has become inoperative since 01 April 1993. Unclaimed balances for more than three complete accounting years under this minor head are required to be cleared by credit to revenue as per codal provisions. All unclaimed balances have been cleared as on 31.03.2023.

➤ Computerization of Public Works Accounts

Computerization is the need of hour and has the potential to provide following benefits to all the stakeholders:

- Easy and proper record keeping in digital form
- Convenient and smooth processes
- Substantial reduction in paper work
- Instant reconciliation and accuracy of accounts
- Efficient fund management/budgetary exercise
- Elimination of delay in preparation and submission of accounts in Divisional Offices.

In order to tap these benefits, the State Government has computerised their treasury operations and all the Treasuries are connected with DDOs, Directorate and agency banks through web-based software system. In such a scenario, preparation and submission of compiled accounts of Public Works Department in electronic mode and in data structure compatible with Voucher Level Computerization (VLC) Module of this office becomes all the more necessary. All Public Works Divisions of Irrigation, Building & Roads and Public Health Engineering Department have started to send text data of monthly accounts of their divisions via e-mails every month. The text data received from Divisions is uploaded in the Works Module of Voucher Level Computerization (VLC) software and the same is fetched during the posting of monthly accounts in Works Compilation Sections.

As of now, all the three branches of Public Works Department viz. Irrigation, Building and Roads and Public Health Engineering Department have been computerized and monthly accounts of Public Works Divisions are received via e-mail in the form of text files every month.

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 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 during the course of 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 Form Public Works Account (PWA)-32 and 38
- (vi) Heavy minus balance in the abstract of Form Public Works Account (PWA)-33 and 34
- (vii) Splitting of works of same nature
- (viii) Non deposit of Labour Cess in Labour Welfare Board
- (ix) Non settlement of balance amount lying in Form 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 31.03.2023

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) 930 Inspection Reports and 3346 Paras were outstanding at the end of March 2023. 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
Public Health Engineering	313	1268
Buildings & Roads	300	1069
Irrigation	317	1009
Total	930	3346

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 4 Divisions of Buildings & Roads branch and 5 Divisions of Irrigation 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 in 07 Divisions i.e. 2 Divisions of Public Health Engineering & 05 Divisions of Building & Roads Branch as given below: - (Details are given in **Annexure 11**)

Name of Branch	No. of Division	No. of Paras
Public Health Engineering	2	2
Buildings & Roads	5	5
Total	7	7

9.5 Defective check on money transactions

During the course of audit of accounts of Public Works Divisions regarding money transactions, the defects like diversion of funds and delay in remittance of Government receipts were noticed in 03 Divisions i.e. 2 Divisions of Public Health Engineering and 1 Division of Building &

Roads Branch as shown in table (Details are given in **Annexure 12**). Furthermore, these concerns have been underscored in the Inspection Reports and continue to be unresolved up to the present moment.

Name of Branch	No. of Division	No. of Paras
Public Health Engineering	2	9
Buildings & Roads	1	1
Total	3	10

9.6 Non -conducting of Half Yearly Review of Measurement Books (MB)

Half yearly review of Measurement Book (MB) was not being conducted in 06 Divisions i.e. 1 Division of Public Health Engineering and 05 Divisions of Buildings & Roads Branch as shown in table (Details are given in **Annexure 13**).

Name of Branch	No. of Division	No. of Paras
Public Health Engineering	1	1
Buildings & Roads	5	5
Total	6	6

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. 02 Divisions of Public Health Engineering, 01 Division of Buildings & Roads and 7 Divisions of Irrigation 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
Public Health Engineering	2	2
Buildings & Roads	1	2
Irrigation	7	23
Total	10	27

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 into blockade of Government money amounting to ₹1343.18 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)
Public Health Engineering	2	8	1116.73
Irrigation	1	4	226.42
Total	4	14	1343.18

9.9 Excess expenditure over estimates

Expenditure to the tune of ₹2217.78 lakh has been incurred by the Divisions in excess of estimates during the year in Buildings & Roads 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	5	18	2217.78
Total	5	18	2217.78

9.10 Wasteful Expenditure

During the year, the Public Health Engineering and Buildings & Roads branches of the Public Works Department have incurred excessive expenditures totaling ₹574.36 lakh. (Details are given in **Annexure 17** and abstract is given below). Additionally, the Inspection Reports have highlighted these issues, and they persist as of the current date.

Name of Branch	No. of Division	No. of Paras	Amount (₹ in lakh)
Public Health Engineering	2	5	502.28
Buildings & Roads	2	2	72.08
Total	4	7	574.36

9.11 Irregular transfer of cash

In 2 (two) Divisions of Public Health Engineering and 1 (one) Division of Irrigation branch, irregular transfer of cash to the tune of ₹20.87 lakh has been made during the year. (Details are given in **Annexure 18** and abstract is given below)

Name of Branch	No. of division	No. of Paras	Amount (₹ in lakh)
Public Health Engineering	2	3	1.24
Irrigation	1	1	19.63
Total	3	4	20.87

9.12 Unfruitful Expenditure

Various works in Public Works Divisions were not completed and public was deprived of the benefit due to non-completion of these works despite incurring expenditure to the tune of ₹13,947.65 lakh during the year 2022-23 which resulted in unfruitful expenditure in the three branches of the Public Works Department as given below (Details are given in **Annexure 19**). Moreover, these issues have been emphasized in the Inspection Reports and remain unaddressed as of the current time.

Name of Branch	No. of Paras	Amount (₹ in lakh)
Public Health Engineering	11	9829.42
Buildings & Roads	12	3963.23
Irrigation	1	155.00
Total	24	13947.65

9.13 Commencement of work without sanction of estimate.

One (01) Division of Irrigation had commenced work and incurred expenditure without sanction of estimate during the year. Detail is given below: -

Sr. No.	Name of Division (Irrigation)	No. of Division	Para No.	Amount (₹ in lakh)
1	Superintending Engineer, Yamuna Water Services Circle, Faridabad	1	22(ii)	1.42
	Total	1		1.42

9.14 Outstanding recoveries

It has been observed that there are recoveries amounting to ₹ 1273109.75 lakh still pending in 3 (three) Branches of Public Works Department. (Details are given in **Annexure 20** and abstract is given below). Additionally, the Inspection Reports have brought attention to these issues, and they continue to be unresolved as of the current date.

Name of Branch	No. of Divisions	No. of Paras	Amount (₹ in lakh)
Public Health Engineering	3	8	3562.29
Buildings & Roads	1	1	477
Irrigation	7	10	1269070.46
Total	12	19	1273109.75

9.15 Non maintenance of Price Store Ledger and Bin Cards

During the course of audit, it was noticed that 02 (two) Divisions of Public Health Engineering branch were not maintaining Price Store Ledger and Bin Cards. (Details are given in **Annexure 21** 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	Amount (₹ in lakh)
Public Health Engineering	2	12	21.97
Total	2	12	21.97

9.16 Undue financial benefits to contractors

During audit, instances of undue financial benefits to the contractor in major categories, as outlined below, were observed:

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

Undue financial benefit to the tune of ₹2305.95 lakh has been given in favor of contractors during the year 2022-23 in 2 branches of Public Works Department.

Details are given in **Annexure 22** and abstract is given below. Moreover, these observations have been underscored in the Inspection Reports, and they remain outstanding as of now.

Name of Branch	No. of Divisions	No. of Paras	Amount (₹ in Lakh)
Public Health Engineering	2	6	515.63
Buildings & Roads	5	22	1790.32
Total	7	8	2305.95

9.17 No irregularities were noticed during audit in the following areas:

- i) Completion of Measurement Books & production to Inspection party
- ii) Excess consumption of material
- iii) Accountal of material
- iv) Closing of manufacturing accounts
- v) Payment through Muster Roll

³ DNIT- Detail notice inviting tender

PART 'C'

Annexure – 1

List of Divisions of Public Works Department in existence as on 31 March 2023 Irrigation Branch

Sr. No.	Code No.	Name of Division
1.	006	Construction Division No.-6, Hisar
2.	007	Construction Division No.-7, Hisar
3.	018	Hathni Kund Barrage Division No. 1, Jagadhri
4.	036	Water Services Division, Dadupur
5.	038	Water Services Division, Jagadhri
6.	023	Construction Division No. 23, Panipat
7.	039	Water Services Division, Sonapat
8.	040	Rai Water Services Division, Sonapat
9.	135	Water Services Division Irrigation, Gurugram
10.	031	Construction Division No.- 31, Gurugram
11.	035	Gurugram Water Services Division, Gurugram
12.	141	Construction Division No.-26, Gurugram
13.	041	Water Services Division, Delhi
14.	133	Inter State Liason Division, Delhi
15.	042	Water Services Division, Karnal
16.	043	Indri Water Services Division, Karnal
17.	044	Water Services Division, Panipat
18.	046	Water Services Division, Kaithal
19.	047	Pundri Water Services Division, Kaithal
20.	048	Water Services Division, Narwana
21.	049	Water Services Division, Hisar
22.	050	Adampur Water Services Division, Hisar
23.	051	Water Services Division, Hansi
24.	052	Water Services Division, Tohana
25.	053	Water Services Division, Fatehabad
26.	054	Water Services Mechanical Division, Hisar
27.	055	Water Services Division, Sirsa
28.	056	Rori Water Services Division, Sirsa
29.	057	Nehrana Water Services Division, Sirsa
30.	058	Ghaggar Water Services Division, Sirsa
31.	030	Construction Division No. 30, Gohana
32.	021	Construction Division No. 21, Rohtak
33.	032	Water Services Division No. 32, Bahadurgarh
34.	066	Water Services Division, Rohtak
35.	067	Sampla Water Services Division, Rohtak
36.	069	Water Services Mechanical Division, Rohtak
37.	076	Water Services Division, Gohana
38.	073	Vigilance Division, Kaithal
39.	074	Vigilance Division, Karnal
40.	107	Vigilance Division, Sonapat
41.	118	Vigilance Division, Ambala
42.	142	Construction Division No. 28, Jind

43.	077	Water Services Division, Safidon
44.	078	Jind Water Services Division, Jind
45.	079	Faridabad Water Services Division, Faridabad
46.	080	Palwal Water Services Division, Palwal
47.	081	Mewat Water Services Division, Nuh
48.	082	Yamuna Water Services Mechanical Division, Faridabad
49.	083	Jui Water Services Division, Bhiwani
50.	084	Bhiwani Water Services Division, Bhiwani
51.	085	Siwani Water Services Division, Bhiwani
52.	086	Lift Water Services Mechanical Division, Bhiwani
53.	022	Bond Water Services Division, Bhiwani
54.	087	Loharu Water Services Division, Bhiwani
55.	088	Loharu Water Services Division, Charkhi Dadri
56.	089	Loharu Water Services Mechanical Division, Charkhi Dadri
57.	120	Workshop Division, Charkhi Dadri
58.	130	Construction Water Services Division No.-33, Rewari
59.	091	Water Services Mechanical Division, Rewari
60.	092	Water Services Division No.-1, Rewari
61.	093	Water Services Division No. II, Rewari
62.	095	Mahendergarh Water Services Division, Charkhi Dadri
63.	096	Mahendergarh Water Services Division, Mahendergarh
64.	097	Mahendergarh Water Services Division, Narnaul
65.	098	Mahendergarh Mechanical Division, Narnaul
66.	099	Satluj Yamuna Link Division, Ambala
67.	100	Water Services Division, Ambala
68.	101	Water Services Division, Kurukshetra
69.	140	Water Services Division, Panchkula
70.	104	Project Division, No. 3, Ambala
71.	113	Water Data collection Division, Karnal
72.	136	Project Division No. 1, Panchkula
73.	045	Water Services Mechanical Division, Karnal
74.	105	Procurement & Disposal Division, Panchkula
75.	071	Vigilance Division, Rohtak
76.	072	Vigilance Division, Hisar
77.	109	Vigilance Division, Sirsa
78.	123	Vigilance Division, Rewari
79.	019	Construction Division No. 19, Rohtak
80.	143	Water Services Mechanical Division, Jhajjar
81.	068	Jhajjar Water Services Division, Jhajjar
82.	094	Water Services feeder Division, Rohtak
83.	122	Rewari Lift Irrigation Water Services Division, Jhajjar
84.	014	Saraswati Heritage Division No.-2, Kurukshetra
85.	017	Saraswati Heritage Division No.-1, Jagadhri
86.	009	Saraswati Heritage Division No.-3, Kaithal

Buildings & Roads Branch

Sr. No.	Code No.	Name of Division
1.	010	Provincial Division No. I, Ambala Cantt.
2.	013	Provincial Division No.1, Kurukshetra
3.	014	Provincial Division No.2, Kurukshetra
4.	049	Provincial Division No.2, Ambala Cantt.
5.	012	Provincial Division, Charkhi Dadri
6.	046	Provincial Division, Bhiwani
7.	119	Provincial Division (National Highway), Jind
8.	054	Provincial Division, Narnaul
9.	004	Provincial Division, Panchkula
10.	016	Provincial Division, Naraingarh
11.	050	Horticulture Division, Chandigarh
12.	051	Provincial Division, Jagadhri, Yamuna Nagar
13.	108	Construction Division, Chandigarh
14.	118	Construction Division (National Highway), Panchkula
15.	103	Asian Development Bank Project Division. No.1 (National Highway), Faridabad
16.	130	Horticulture Division, Gurugram
17.	003	Provincial Division No.1, Gurugram
18.	035	Provincial Division No.2, Gurugram
19.	005	Provincial Division, Faridabad
20.	127	Construction Division, Gurugram
21.	006	Provincial Division, Palwal
22.	008	Provincial Division No.2, Sirsa
23.	009	Provincial Division No.1, Hisar
24.	018	Provincial Division, Hansi
25.	047	Provincial Division No.1, Sirsa
26.	055	Provincial Division, Fatehabad
27.	104	Provincial Division No.3, Hisar
28.	011	Provincial Division, Jind
29.	025	National Highway, Public Works Department (Buildings & Roads), Jind
30.	031	Provincial Division, Narwana
31.	053	Provincial Division No.-1, Kaithal
32.	156	Provincial Division No.-2, Kaithal
33.	007	Provincial Division No.-1 Karnal
34.	015	Provincial Division, Panipat
35.	039	Provincial Division No.-2, Karnal
36.	001	Provincial Division No.-1, Rohtak
37.	002	Provincial Division No.-2, Rohtak
38.	036	Provincial Division No.-4, Rohtak
39.	019	Provincial Division No.-3 (National Highway), Rohtak
40.	040	Electrical Division, Rohtak
41.	041	Electrical Division, Ambala Cantt.
42.	042	Electrical Division, Karnal
43.	043	Electrical Division, Gurugram
44.	048	Electrical Division, Hisar
45.	049	Electrical Division, Rewari
46.	020	Mechanical Division, Rohtak

47.	021	Mechanical Division, Karnal
48.	032	Mechanical Division, Ambala Cantt.
49.	033	Mechanical Division, Faridabad
50.	034	Mechanical Division, Hisar
51.	125	Provincial Division, Rewari
52.	038	Provincial Division, Nuh
53.	124	Provincial Division, Jhajjar
54.	126	Provincial Division, Bahadurgarh
55.	022	Director Cum Executive Engineer, Research Laboratory, Hisar
56.	120	Quality Control Division, Faridabad
57.	121	Quality Control Division, Karnal
58.	128	Provincial Division No.1, Sonapat
59.	129	Provincial Division No.-2, Sonapat

Public Health Engineering Branch

Sr. No.	Code No.	Name of Division
1.	143	Public Health Engineering Division, Ambala City
2.	061	Public Health Engineering Division, Ambala
3.	095	Public Health Engineering Division, Naraingarh
4.	062	Public Health Engineering Division, Panchkula
5.	098	Public Health Engineering Division No.-2, Yamuna Nagar
6.	150	Public Health Engineering Division No.-1, Yamuna Nagar
7.	075	Public Health Engineering Division No.-1, Karnal
8.	148	Public Health Engineering Division No.-2, Karnal
9.	093	Public Health Engineering Division No.-1, Panipat
10.	109	Public Health Engineering Division No.-2, Panipat
11.	102	Public Health Engineering Division No.-1, Gohana
12.	155	Public Health Engineering Division No.-2, Gohana
13.	112	Public Health Engineering Division (Disposal and Procurement), Sonipat
14.	091	Public Health Engineering Division No.-2, Sonipat
15.	106	Public Health Engineering Division, Punhana
16.	072	Public Health Engineering Division No.-1, Faridabad
17.	067	Public Health Engineering Division, Gurugram
18.	115	Public Health Engineering Division, Sohna
19.	063	Public Health Engineering Division No.-1, Nuh (Palwal)
20.	111	Public Health Engineering Division No.-2, Palwal
21.	090	Public Health Engineering Division No.-3, Palwal
22.	070	Public Health Engineering Division No.-1, Bhiwani
23.	071	Public Health Engineering Division No.-2, Bhiwani
24.	113	Public Health Engineering Division, Charkhi Dadri
25.	114	Public Health Engineering Division, Tosham
26.	158	Public Health Engineering Division, Siwani
27.	074	Public Health Engineering Division No.-1, Rewari
28.	154	Public Health Engineering Division, Bawal
29.	151	Public Health Engineering Division, Kosli
30.	066	Public Health Engineering Division No.-1, Rohtak
31.	086	Public Health Engineering Division No.-2, Rohtak
32.	133	Public Health Engineering Division, No.-3, Rohtak
33.	088	Public Health Engineering Division, Hansi

34.	068	Public Health Engineering Division No.-1, Hisar
35.	069	Public Health Engineering Division No.-2, Hisar
36.	149	Public Health Engineering Division No.-3, Hisar
37.	152	Public Health Engineering Division No.-2, Fatehabad
38.	154	Public Health Engineering Division, Mandi Dabwali
39.	085	Public Health Engineering Division No.-2, Sirsa
40.	146	Public Health Engineering Division, Tohana
41.	153	Public Health Engineering Division No.-1, Sirsa
42.	073	Public Health Engineering Division No.-1, Jind
43.	094	Public Health Engineering Division, Narwana
44.	147	Public Health Engineering Division No.-2, Jind
45.	116	Public Health Engineering Division, Mahendergarh
46.	076	Public Health Engineering Division No.-1, Narnaul
47.	144	Public Health Engineering Division No.-2, Narnaul
48.	159	Public Health Engineering Division No.-3, Narnaul
49.	097	Public Health Engineering Division No.-1, Kaithal
50.	140	Public Health Engineering Division No.-2, Kaithal
51.	078	Public Health Engineering Division, Kurukshetra
52.	092	Public Health Engineering Division, Bahadurgarh
53.	089	Public Health Engineering Division No.-1, Jhajjar
54.	139	Public Health Engineering Division No.-2, Jhajjar
55.	157	Public Health Engineering Division No.-3, Jhajjar
56.	064	Public Health Engineering (Mechanical) Division, Ambala
57.	081	Public Health Engineering Division (Ground Water Investigation), Rewari
58.	156	Public Health Engineering (Mechanical) Division, Sonapat

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. Water Services Division, Narwana 2. Water Services Division, Safidon 3. Water Services Division, Bahadurgarh 4. Procurement & Disposal Division, Panchkula 5. Jhajjar Water Services Division, Jhajjar 6. Indri Water Services Division, Karnal 7. Water Services Division, Panipat 8. Construction Division -30, Rohtak 9. Water Services Mechanical Division, Hisar 10. Yamuna Water Services Mechanical Division, Faridabad 11. Lift Water Services Mechanical Division, Bhiwani 12. Palwal Water Services Division, Palwal 13. Project Division-1, Panchkula 14. Water Services Division, Hansi 15. Mahendergarh Water Services 	<ol style="list-style-type: none"> 1. Public Health Engineering Division, Ambala 2. Public Health Engineering Division, Panchkula 3. Public Health Engineering Division No.2, Yamuna Nagar 4. Public Health Engineering Division No.1, Karnal 5. Public Health Engineering Division No.2, Karnal 6. Public Health Engineering Division No.1, Panipat 7. Public Health Engineering Division No.2, Panipat 8. Public Health Engineering Division No.1, Gohana 9. Public Health Engineering Division (Disposal & Procurement) Sonipat 10. Public Health Engineering Division No.2, Sonipat 11. Public Health Engineering Mechanical, Sonipat 12. Public Health Engineering Division No.1, Faridabad 13. Public Health Engineering Division, Sohna 14. Public Health Engineering Division, Punhana 15. Public Health Engineering Division No.2, Palwal 16. Public Health Engineering Division No.3, Palwal 17. Public Health Engineering Division No.2, Bhiwani 18. Public Health Engineering Division, Charkhi dadri 19. Public Health Engineering Division, Tosham 20. Public Health Engineering Division, Siwani 	<ol style="list-style-type: none"> 1. Provincial Division No.-2, Kurukshetra 2. Provincial Division (National Highway), Bhiwani 3. Provincial Division, Jagadhri, Yamuna Nagar 4. Construction Division (National Highway), Panchkula 5. Provincial Division No.-1, Gurugram 6. Provincial Division No.-2, Gurugram 7. Provincial Division, Palwal 8. Provincial Division No.-2, Sirsa 9. Provincial Division No.-1, Hisar 10. Provincial Division No.-1, Sirsa 11. Provincial Division No.-3 (National Highway), Rohtak 12. Electrical Division, Rohtak 13. Electrical Division, Gurugram 14. Electrical Division, Hisar 15. Mechanical Division, Rohtak 16. Provincial Division, Nuh 17. Provincial Division, Jhajjar 18. Provincial Division, Bahadurgarh 19. Quality Control Division, Karnal

	<p>Division, Mahendergarh</p> <p>16. Rai Water Services Division, Sonapat</p> <p>17. Sampla Water Services Division, Rohtak</p> <p>18. Loharu Water Services Division, Bhiwani</p> <p>19. Water Services Mechanical Division, Rewari</p> <p>20. Water Services Division No.1, Rewari</p> <p>21. Construction Division-23, Panipat</p> <p>22. Construction Division-28, Jind</p> <p>23. Rewari Lift Irrigation Water Services Division, Jhajjar</p> <p>24. Water Services Mechanical Division, Jhajjar</p> <p>25. Loharu Water Services Mechanical Division, Charkhi Dadri</p> <p>26. Faridabad Water Services Division, Faridabad</p> <p>27. Water Services Division, Sonapat</p>	<p>21. Public Health Engineering Division No.1, Rewari</p> <p>22. Public Health Engineering Division, Bawal</p> <p>23. Public Health Engineering Division, Kosli</p> <p>24. Public Health Engineering Division No.-1, Rohtak</p> <p>25. Public Health Engineering Division No.-2, Rohtak</p> <p>26. Public Health Engineering Division, Hansi</p> <p>27. Public Health Engineering Division No.-1, Hisar</p> <p>28. Public Health Engineering Division No.-2, Hisar</p> <p>29. Public Health Engineering Division No.-3, Hisar</p> <p>30. Public Health Engineering Division, Fatehabad</p> <p>31. Public Health Engineering Division No.-2, Sirsa</p> <p>32. Public Health Engineering Division No.- 1, Jind</p> <p>33. Public Health Engineering Division, Narwana</p> <p>34. Public Health Engineering Division No.-2, Jind</p> <p>35. Public Health Engineering Division, Mahendergarh</p> <p>36. Public Health Engineering Division No.-1, Narnaul</p> <p>37. Public Health Engineering Division, Kurukshetra</p> <p>38. Public Health Engineering Division, Bhadurgarh</p> <p>39. Public Health Engineering Division No.-1, Jhajjar</p> <p>40. Public Health Engineering Division No.-2, Jhajjar</p> <p>41. Public Health Engineering Division No.-3, Jhajjar</p>	<p>20. Provincial Division No.-1, Sonapat</p> <p>21. Provincial Division No. -2, Sonapat</p> <p>22. Provincial Division, Narwana</p> <p>23. Provincial Division No.-2, Hisar</p> <p>24. Provincial Division No.-2, Rohtak</p> <p>25. Electrical Division, Rohtak</p> <p>26. Provincial Division No.-1, Kurukshetra</p> <p>27. Provincial Division No.-2, Ambala Cantt</p> <p>28. Construction Division, Chandigarh</p> <p>29. Quality Control Division, Faridabad</p>
6-10days	<p>1. Bond Water Services Division, Bhiwani</p> <p>2. Loharu Water Services Division, Charkhi Dadri</p> <p>3. Loharu Water Services Division, Bhiwani</p>	<p>1. Public Health Engineering Division No.-1, Nuh (Palwal)</p> <p>2. Public Health Engineering Division, Charkhi Dadri</p> <p>3. Public Health Engineering Division No.-1, Rohtak</p> <p>4. Public Health Engineering Division No.-2, Rohtak</p>	<p>1. Construction Division, Chandigarh</p> <p>2. Electrical Division No. -2, Sonapat</p>

	4. Water Services Division, Ambala	5. Public Health Engineering Division No.-1, Jind 6. Public Health Engineering Division No.-2, Jind	
More than 10 days	Nil	1. Public Health Engineering Division, Charkhi Dadri 2. Public Health Engineering Division No.-1, Rohtak 3. Public Health Engineering Division No.-3, Rohtak 4. Public Health Engineering Division No.-2, Jind	Nil

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

Form-26 Up to 03.2023

DIVISION WISE DETAIL OF PENDING FORM-26 AS ON 31 MARCH 2023

IRRIGATION BRANCH

Sr. No.	Cod e No.	Public Works Divisions	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1	31	Construction Division No.-31, Gurugram	03/2023	1
2	35	Water Services Division, Gurugram	03/2023	5
3	39	Water Services Division, Sonapat	03/2023	10
4	41	Delhi Water Services Division, Delhi	03/2023	3
5	51	Hansi Water Services Division, Hansi	03/2023	3
6	67	Sampla Water Services Division, Rohtak	03/2023	4
7	92	Water Services Division -1, Rewari	03/2023	7
8	94	Water Services Feeder Division, Rohtak	03/2023	1
9	122	Rewari lift Irrigation, Jhajjar	03/2023	10
Total				44

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
Equal to or more than 12 months but less than 24	0	0
Equal to or more than 6 months but less than 12	3	27
Equal to or more than 3 but less than 6 months	4	15
Up to 2 months	2	2
Total	9	44

Up to 2 months

Sr. No.	Code No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1	31	Construction Division 31, Gurugram	03/2023	1
2	94	Water Services Feeder Division, Rohtak	03/2023	1
Total				2

Equal to or more than 03 but less than 06 months

Sr. No.	Code No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1.	35	Water Services Division, Gurugram	03/2023	5
2.	41	Delhi Water Services Division, Delhi	03/2023	3
3.	51	Hansi Water Services Division, Hansi	03/2023	3
4.	67	Sampla Water Services Division, Rohtak	03/2023	4
Total				15

Equal to or more than 06 but less than 12 months

Sr. No.	Code No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1	39	Water Services Division, Sonapat	03/2023	10
2	92	Water Services Division -1, Rewari	03/2023	7
3	122	Rewari lift Irrigation, Jhajjar	03/2023	10
Total				27

BUILDINGS & ROADS BRANCH

Sr. No.	Code No	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1.	3	Provincial Division No.-I, Gurugram	03/2023	3
2.	12	Provincial Division, Charkhi Dadri	03/2023	1
3.	19	Provincial Division No. -III (National Highway), Rohtak	03/2023	1
4.	103	Asian Development Bank Project No.-I (National Highway), Faridabad	03/2023	1
5.	128	Provincial Division No.-I, Sonapat	03/2023	2
TOTAL				8

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 12 months but less than 24	0	0
Equal to or more than 6 months but less than 12	0	0
Equal to or more than 3 but less than 6 months	1	3
Up to 2 months	4	5
Total	5	8

Up to 2 months

Sr. No.	Code No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1	12	Provincial Division, Charkhi Dadri	03/2023	1
2	19	Provincial Division No.- III (National Highway), Rohtak	03/2023	1
3	103	Asian Development Bank Project No.-I (National Highway), Faridabad	03/2023	1
4	128	Provincial Division No.-I, Sonapat	03/2023	2
Total				5

Equal to or more than 03 but less than 06 months

Sr. No.	Code No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1.	3	Provincial Division No.- I, Gurugram	03/2023	3
Total				3

PUBLIC HEALTH ENGINEERING BRANCH

Sr. No.	Code No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1.	76	Public Health Division No-I, Narnaul	03/2023	09
2.	78	Public Health Division, Kurukshetra	03/2023	01
3.	86	Public Health Division No-II, Rohtak	03/2023	03
4.	91	Public Health Division No-II, Sonapat	03/2023	10
5.	92	Public Health Division No.-III, Bahadurgarh	03/2023	04
6.	93	Public Health Division No-I, Panipat	03/2023	04
7.	111	Public Health Division No-II, Palwal	03/2023	01
8.	115	Public Health Division, Sohana	03/2023	01
9.	116	Public Health Division, Mahendergarh	03/2023	03
Total				36

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 12 months but less than 24 months	0	0
Equal to or more than 6 months but less than 12 months	2	19
Equal to or more than 3 but less than 6 months	4	14
Up to 2 months	3	03
Total	8	36

Up to 2 months

Sr. No.	Cod e No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1	78	Public Health Division, Kurukshetra	03/2023	01
2	111	Public Health Division No-II, Palwal	03/2023	01
3	115	Public Health Division, Sohana	03/2023	01
Total				03

Equal to or more than 03 but less than 06 Months

Sr. No.	Cod e No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1	86	Public Health Division No-II, Rohtak	03/2023	03
2	92	Public Health Division –III, Bahadurgarh	03/2023	04
3	93	Public Health Division No-I, Panipat	03/2023	04
4	116	Public Health Division, Mahendergarh	03/2023	03
Total				14

Equal to or more than 06 but less than 12 Months

Sr. No.	Cod e No.	Name of Division	Form-26 submitted Up to	Pending Form PWA-26 Up to 03.2023
1.	76	Public Health Division No-I, Narnaul	03/2023	09
2.	91	Public Health Division No-II, Sonapat	03/2023	10
Total				19

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 2023
1.	041	Water Services Division, Delhi	6
2.	044	Water Services Division, Panipat	6350952
3.	077	Safidon Water Services Division, Safidon	253
4.	078	Water Services Division, Jind	61271
5.	081	Mewat Water Services Division, Nuh	7457
6.	083	Jui Water Services Division, Bhiwani	314128
7.	097	M/Garh Water Services Division, Narnaul	11522
8.	045	Water Services Mechanical Division, Karnal	7758
9.	122	R.L.I. Water Services Division, Jhajjar	749121
Total			7502468

BUILDINGS & ROADS

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2023
1.	013	Provincial Division No.-1, Kurukshetra	173
2.	050	Provincial Division Horticulture, Panchkula	1
3.	015	Provincial Division, Panipat	79
4.	039	Provincial Division No. 2, Karnal	27402
5.	128	Provincial Division No.-1, Sonapat	42536303
6.	129	Provincial Division No. 2, Sonapat	142393
Total			42706351

PUBLIC HEALTH ENGINEERING

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2023
1.	093	Public Health Engineering Division No.- 1, Panipat	40
2.	072	Public Health Engineering Division No.-1, Faridabad	17
3.	090	Public Health Engineering Division No.-3, Palwal	10
4.	151	Public Health Engineering Division, Kosli	2000
5.	147	Public Health Engineering Division No.- 2, Jind	2
Total			2069

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

**Age wise analysis of outstanding balances (as on 31 March 2023) under head 8782-102-95
Remittance into Treasuries**

IRRIGATION

Outstanding Balance less than one year (Functional)	9503788454
Outstanding Balance more than five years (Non-functional)	447015
Total	9504235469

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	37508994
3	9	Saraswati Heritage Division No.-3, Kaithal	5399944
4	14	Saraswati Heritage Division No.- 2, Kurukshetra	62281748
5	17	Saraswati Heritage Division No.-1, Jagadhri	43941723
6	18	Hathini Kund Barrage Division No.-1, Jagadhri	40156444
7	19	Construction Division No.-19, Rohtak	17629137
8	21	Construction Division No.-21, Rohtak	-742594
9	22	Bond Water Services, Bhiwani	9347339
10	23	Construction Division No.- 23, Panipat	-178513237
11	30	Construction Division No.- 30, Gohana	148292588
12	31	Construction Division No.-31, Gurugram	7306174
13	32	Construction Division No.-32, Bahadurgarh	261508444
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	-16033754
18	40	Rai Water Services Division, Sonapat	56986145
19	41	Delhi Water Services Division, Delhi	800642500
20	42	Water Services Division, Karnal	114833958
21	43	Indri Water Services Division, Karnal	49403402
22	44	Water Services Division, Panipat	1872088647
23	45	Water Services (Mechanical) Division, Karnal	8390017
24	46	Water Services Division, Kaithal	49036308
25	47	Pundri Water Services Division, Kaithal	223007543
26	48	Water Services Division, Narwana	73427510
27	49	Water Services Division, HisarHisar	694494072
28	50	Adampur Water Services Division, Hisar	175806328
29	51	Hansi Water Services Division, Hansi	95297216
30	52	Water Services Division, Tohana	281284273
31	53	Water Services Division, Fatehabad	-39354342
32	54	Water Services (Mechanical) Division, Hisar	41136676
33	55	Water Services Division, Sirsa	12243869
34	56	Rori Water Services Division, Sirsa	7103498
35	57	Nehrana Water Services Division, Sirsa	13292474

36	58	Ghaggar Water Services Division, Sirsa	34230425
37	66	Water Services Division, Rohtak	120258969
38	67	Sampla Water Services Division, Rohtak	18471376
39	68	Jhajjar Water Services Division, Jhajjar	116924586
40	69	Water Services (Mechanical) Division, Rohtak	27525640
41	71	Vigilance Division, Rohtak	80003
42	72	Vigilance Division, Hisar	-1784192
43	73	Vigilance Division, Kaithal	311192
44	74	Vigilance Division, Karnal	-182156
45	76	Water Services Division, Gohana	55415976
46	77	Safidon Water Services Division, Safidon	25105181
47	78	Jind Water Services Division, Jind	31294003
48	79	Faridabad Water Services Division, Faridabad	653060309
49	80	Palwal Water Services Division, Palwal	8215135
50	81	Mewat Water Services Division, Nuh	55957511
51	82	Yamuna Water Services (Mechanical) Division, Faridabad	4739661
52	83	Jui Water Services Division, Bhiwani	97951952
53	84	Bhiwani Water Services Division, Bhiwani	10438603
54	85	Siwani Water Services Division, Bhiwani	29869042
55	86	Lift Water Services (Mechanical) Division,	6076041
56	87	Loharu Water Services Division, Bhiwani	6594448
57	88	Loharu Water Services Division, Charkhi Dadri	735721
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	9383180
61	93	Water Services Division No.-II, Rewari	227334480
62	94	Water Services Feeder Division, Rohtak	1000690943
63	95	Mahendergarh Water Services Charkhi Dadri	50427372
64	96	Mahendergarh Water Services Division, Mahendergarh	51394129
65	97	Mahendergarh Water Services Division, Narnaul	75508492
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	4823960
67	99	Satluj Yamuna Link Water Services Division, Ambala	42696393
68	100	Water Services Division, Ambala	24390170
69	101	Water Services Division, Kurukshetra	398025020
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	362952
75	118	Vigilance Division, Ambala	-414794
76	120	Workshop Division, Charkhi Dadri	25702245
77	122	Rewari Lift Irrigation, Jhajjar	29851626
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	322434008
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	21076479
86	143	Water Services Mechanical Division, Jhajjar	7867987
Total			9503788454

Outstanding Balance more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	59	Joint Director HIRMI, 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)	28384692864
Outstanding balance more than five year (Non-functional)	-5219883
Total	28379472981

Outstanding balance less than one year (Functional)			
Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	74237027
2	2	Provincial Division No-II, Rohtak	221300
3	3	Provincial Division No.-I, Gurugram	304629802
4	4	Provincial Division, Panchkula	10591437285
5	5	Provincial Division No.-I, Faridabad	942541762
6	6	Provincial Division, Palwal	649420530
7	7	Provincial Division No. I, Karnal	678086268
8	8	Provincial Division-II, Sirsa.	216910347
9	9	Provincial Division No.-I, Hisar	41308269
10	10	Provincial Division No. I Ambala Cantt.	2641408346
11	11	Provincial Division No. I, Jind	230449302
12	12	Provincial Division, Charkhi Dadri	213150535
13	13	Provincial Division No. I, Kurukshetra.	192167876
14	14	Provincial Division No. II, Kurukshetra.	159076690
15	15	Provincial Division, Panipat	1358657911
16	16	Provincial Division, Naraingarh	107065178
17	18	Provincial Division, Hansi	240069126

18	19	Provincial Division No.-III (National Highway), Rohtak	63275418
19	20	Mechanical Division, Rohtak	2603615
20	21	Mechanical Division, Karnal	7607033
21	22	Research Laboratory, Hisar	2403954
22	25	Provincial Division No.-2 (National Highway),	423218140
23	31	Provincial Division, Narwana	159460896
24	32	Mechanical Division, Ambala Cantt	28111239
25	33	Mechanical Division, Gurugram	9845616
26	34	Mechanical.Division, Hisar	2070918
27	35	Provincial Division No. II, Gurugram	1227709596
28	36	Provincial Division No.-4, Rohtak.	876610743
29	38	Provincial Division, Nuh	527408959
30	39	Provincial Division No.-II, Karnal.	225571424
31	40	Electrical Division, Rohtak	157776977
32	41	Electrical Division, Ambala Cantt.	147629895
33	42	Electrical Division, Karnal	118414756
34	43	Electrical Division, Gurugram	61952061
35	46	Provincial Division, Bhiwani.	188484728
36	47	Provincial Division No.-I, Sirsa	84636357
37	48	Electrical Division, Hisar	91703173
38	01/049	Provincial Division No. II, Ambala Cantt.	92960185
39	50	Horticulture Division, Chandigarh	-84510075
40	51	Provincial Division, Jagadhri, Yamuna Nagar.	673059747
41	53	Provincial Division-I, Kaithal.	337964343
42	54	Provincial Division, Narnaul	272485243
43	55	Provincial Division, Fatehabad	207565653
44	103	Asian Development Bank Project No.-I (National Highway), Faridabad	1432723514
45	104	Provincial Division No-3, Hisar	180133958
46	108	Bridge Construction Division, Chandigarh	203773285
47	118	Construction Division (National Highway), Panchkula	48077102
48	119	Provincial Division (National Highway), Jind	151619409
49	120	Mechanical Division, Rohtak	-1475794
50	121	Quality Control Division, Karnal	-1479161
51	124	Provincial Division, Jhajjar	137463120
52	125	Provincial Division, Rewari	378359290
53	126	Provincial Division, Bahadurgarh	70292453
54	127	Construction Division, Gurugram	321835413
55	128	Provincial Division No.- I, Sonapat	262171568
56	129	Provincial Division No. –II, Sonapat	127293126
57	156	Provincial Division No.-II, Kaithal	213921975
58	130	Horticulture Division, Gurugram	5705455
59	049	Electrical Division, Rewari	7413573
Total			28384692864

Outstanding Balance more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
2	23	Provincial Division No.-II (National Highway), Faridabad	-6104174
5	27	Estate Office, Rai, Sonapat	825566
6	28	Provincial Division No.-4, Karnal	24005
7	29	World Bank, Sonapat	-9554
13	56	Provincial Division, Bhadurgarh	-311062
15	58	Development Board, Kurukeshetra	225000
16	59	World Bank, Chandigarh	-79000
17	60	World Bank, Sonapat	1955
18	105	Asian Development Bank Project, Palwal	164102
19	106	World Bank Project, Ambala	55284
20	110	Horticulture Division, Hisar	124604
21	117	Construction (National Highway) Division, Hisar	73509
22	135	Provincial Division, Bahadurgarh	1755820
23	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)	9599608996
Outstanding balance more than five year (Non-	-24153916
Total	9575455080

Outstanding balance less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	134556757
2	62	Public Health Engineering Division, Panchkula	3080430826
3	63	Public Health Engineering Division No.-I, Nuh	24567632
4	64	Public Health Engineering (Mechanical) Division, Ambala Cantt	111863802
5	154	Public Health Engineering Division No-I, Sirsa	190154798
6	66	Public Health Engineering Division No-I, Rohtak	219493376
7	67	Public Health Engineering Division No-I,	95892740
8	68	Public Health Engineering Division No-I, Hisar	71924290
9	69	Public Health Engineering Division No-II, Hisar	249264317
10	70	Public Health Engineering Division No-I,	-19587635

11	71	Public Health Engineering Division No-II,	220646491
12	72	Public Health Engineering Division No-I,	69830560
13	73	Public Health Engineering Division, Jind	192277613
14	74	Public Health Engineering Division, Rewari	144290157
15	75	Public Health Engineering Division No-I, Karnal	192479040
16	76	Public Health Engineering Division No-I,	54023580
17	78	Public Health Engineering Division, Kurukshetra	143309412
18	81	Public Health Engineering Ground Water Investigation Division, Rewari	84689178
19	85	Public Health Engineering Division No-II, Sirsa	130336619
20	86	Public Health Engineering Division No-II,	436158298
21	88	Public Health Engineering Division, Hansi	57631795
22	89	Public Health Engineering Division No-I, Jhajjar	7915221
23	90	Public Health Engineering Division No-3, Palwal	219188535
24	91	Public Health Engineering Division No-II,	57596002
25	92	Public Health Engineering Division-III,	148479312
26	93	Public Health Engineering Division No-I, Panipat	166146728
27	94	Public Health Engineering Division No-1,	73088332
28	95	Public Health Engineering Division, Naraingarh	75817675
29	97	Public Health Engineering Division No-I, Kaithal	153360007
30	98	Public Health Engineering Division No-II, Yamuna Nagar	169943038
31	102	Public Health Engineering Division, Gohana	33170080
32	106	Public Health Engineering Division, Punhana at Palwal	5640992
33	109	Public Health Engineering Division No-II,	107786290
34	111	Public Health Engineering Division No-II, Palwal	52330
35	112	Public Health Engineering (Disposal & Procurement) Division, Sonapat	512726644
36	113	Public Health Engineering Division, Charkhi	151651128
37	114	Public Health Engineering Division, Tosham	-73936491
38	115	Public Health Engineering Division, Sohana	177450499
39	116	Public Health Engineering Division,	44093659
40	133	Public Health Engineering Division No-III,	57351349
41	139	Public Health Engineering Division No-II, Jhajjar	61388282
42	140	Public Health Engineering Division No-II,	37083326
43	143	Public Health Engineering Division, Ambala City	219892388
44	144	Public Health Engineering Division, Narnaul	-19468199
45	146	Public Health Engineering Division No.-III,	85874119
46	147	Public Health Engineering Division No.-III,	23631071
47	148	Public Health Engineering Division No.-II,	272788340
48	149	Project Public Health Engineering Division No-	-54077128
49	150	Public Health Engineering Division No-I, Yamuna Nagar	94098729
50	151	Public Health Engineering Division No.-I, Kosli	17969809
51	152	Public Health Engineering Division, Fatehabad	320631342
52	153	Public Health Engineering Division No.- III, Sirsa	149707967
53	07/154	Public Health Engineering Division No.-II, Rewari at Bawal	223588031
54	155	Public Health Engineering Division No.-II,	18013561
55	157	Public Health Engineering Division No.-III,	130588504

56	158	Public Health Engineering Division, Siwani	27613712
57	159	Public Health Engineering Division No.-III,	19612112
58	156	Public Health Engineering (Mechanical), Division, Sonapat	1282215
Total			9599608996

Outstanding Balance more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance
1	99	Public Health Engineering Division No-II, Karnal	-24153916
Total of Defunct			-24153916

Abstract of Outstanding Balances

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	9504235469
2	Buildings and Roads	28379472981
3	Public Health Engineering	9575455080
4	Cyber Treasury	-38834806211
Net Total (1+2+3-4)		8624357319

Annexure -5 (i) (b)
(Referred to in Para 4 of Part A)
Statement showing outstanding balances (as on 31.03.2023) 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)	74295025
Outstanding balance more than five year (Non-functional)	-5582250
Total	68712775

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 Division, 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	-3772919
14	35	Water Services Division, Gurugram	-2444998
15	36	Water Services Division, Dadupur	6718185
16	38	Water Services Division, Jagadhri	615996
17	39	Water Services Division, Sonapat	-6182911
18	40	Rai Water Services Division, Sonapat	17320486
19	41	Delhi Water Services Division, Delhi	15699693
20	42	Water Services Division, Karnal	6670702
21	43	Indri Water Services Division, Karnal	-1994023
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	59216569
27	49	Water Services Division, Hisar	151378435
28	50	Adampur Water Services Division, Hisar	-3149722
29	51	Hansi Water Services Division, Hansi	-170110705

30	52	Water Services Division, Tohana	-5349635
31	53	Water Services Division, Fatehabad	35884347
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	5340792
38	67	Sampla Water Services Division, Rohtak	-5327690
39	68	Jhajjar Water Services Division, Jhajjar	-17605766
40	69	Water Services (Mechanical) Division, Rohtak	17345842
41	71	Vigilance Division, Rohtak	375550
42	72	Vigilance Division, Hisar	113642
43	73	Vigilance Division, Kaithal	-189760
44	74	Vigilance Division, Karnal	429567
45	76	Water Services Division, Gohana	4023533
46	77	Safidon Water Services Division, Safidon	-113865285
47	78	Jind Water Services Division, Jind	28085850
48	79	Faridabad Water Services Division, Faridabad	-15579971
49	80	Plawal 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	1779358
53	84	Bhiwani Water Services Division, Bhiwani	32599971
54	85	Siwani Water Services Division, Bhiwani	-10620996
55	86	Lift Water Services (Mechanical) Division,	-58617042
56	87	Loharu Water Services Division, Bhiwani	-23306556
57	88	Loharu Water Services Division, Charkhi Dadri	-12244397
58	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	50327430
59	91	Water Services (Mechanical) Division, Rewari	-6761712
60	92	Water Services Division No. -1, Rewari	1001949
61	93	Water Services Division No.-II, Rewari	1418185
62	94	Water Services Feeder Division, Rohtak	13637209
63	95	Mahendergarh Water Services Division, Charkhi Dadri	-53331068
64	96	Mahendergarh Water Services Division, Mahendergarh	-71551421
65	97	Mahendergarh Water Services Division, Narnaul	-176390293
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	262856352
67	99	Satluj Yamuna Link Water Services Division,	-1784176
68	100	Water Services Division, Ambala	636316
69	101	Water Services Division, Kurukshetra	-119822672
70	104	Project Division, No.-III, Ambala	1165696
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 Division, Jhajjar	9647197
78	123	Vigilance Division, Rewari	-5781989
79	130	Construction Division No.-33, Rewari	2449756
80	133	Inter State Laison Division, Delhi	72694464
81	135	Water Services Division, Gurugram	3474571
82	136	Project Division No.-I, Panchkula	326971233
83	140	Water Services Division No.- I, 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	6642184
Total			74295025

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 & Merge 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)	1601833204
Outstanding balances more than five year (Non-functional)	-180248838
Total	1421584366

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	25669895
2	2	Provincial Division No-II, Rohtak	4757453
3	3	Provincial Division I, Gurugram	-246104551
4	4	Provincial Division, Panchkula	2588889525
5	5	Provincial Division, Faridabad	3837879
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.	698855
11	11	Provincial Division No.-I, Jind	1046486994
12	12	Provincial Division, Charkhi Dadri	45622306
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	21855125
20	21	Mechanical Division, Karnal	-6745353
21	22	Research Laboratory, Hisar	453192
22	25	Provincial Division No.-2 (National Highway), Hisar	9081218
23	31	Provincial Division, Narwana	-1015293830
24	32	Mechanical Division, Ambala Cantt	-9084591
25	33	Mechanical Division, Gurugram.	1309672
26	34	Mechanical Division, Hisar	-34184
27	35	Provincial Division No.-II, Gurugram	24983347
28	36	Provincial Division No.-4, Rohtak	-7592762
29	38	Provincial Division, Nuh	7873316
30	39	Provincial Division No.-II, Karnal	22011787
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	254752
37	48	Electrical Division, Hisar	588924
38	01/049	Provincial Division No. II, Ambala Cantt.	2194535
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	4425143
45	104	Provincial Division No-3, Hisar	-1590439
46	108	Bridge Construction Division, Chandigarh	-228990271
47	118	Construction Division (National Highway),	-1036324724
48	119	Provincial Division (National Highway), Jind	225706663
49	120	Mechanical Division, Rohtak	-18180719
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	-27262495
56	129	Provincial Division No.-II, Sonapat	-154499395
57	156	Provincial Division No. –II, Kaithal	-5310
58	130	Horticulture Division, Gurugram	0

59	09/049	Electrical Division, Rewari	0
Total			1601833204

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),	-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 & Merge 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)	175349168
Outstanding balances more than five year (Non-functional)	54062305
Total	229411473

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	89286631
2	62	Public Health Engineering, Panchkula	20896246
3	63	Public Health Engineering, Division No-I, Nuh	96704696
4	64	Public Health Engineering (Mechanical) Division,	-77087540
5	10/154	Public Health Engineering Division No.-I, Sirsa	33380852
6	66	Public Health Engineering Division No-I. Rohtak	99630102
7	67	Public Health Engineering Division No-I, Gurugram	-48946441
8	68	Public Health Engineering Division No-I, Hisar	32145022
9	69	Public Health Engineering Division No-II, Hisar	31158572
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	34210985
13	73	Public Health Engineering Division, Jind	177925776
14	74	Public Health Engineering Division, Rewari	-369955767
15	75	Public Health Engineering Division No-I, Karnal	74461660
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	226789575
21	88	Public Health Engineering Division, Hansi	78490179
22	89	Public Health Engineering Division No-I, Jhajjar	15479495
23	90	Public Health Engineering Division No-3, Palwal	-35658324
24	91	Public Health Engineering Division No-II, Sonapat	62571075
25	92	Public Health Engineering Division-III, Bahadurgarh	21294377
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	49935099
31	102	Public Health Engineering Division, Gohana	81615843
32	106	Public Health Engineering Engineering Division, Punhana at Palwal	0
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	14616212
39	116	Public Health Engineering Division, Mahendergarh	84420259
40	133	Public Health Engineering Division No-3, Rohtak	-118418813
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	10543209
44	144	Public Health Engineering Division, Narnaul	-4990003
45	146	Public Health Engineering Division No.-III, Kaithal	79338644
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,	244383065
49	150	Public Health Engineering Division No-I, Yamuna	7289478
50	151	Public Health Engineering Division-I, Kosli	440077465
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 at Bawal	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	8356444
Total			175349168

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 & Merge Division			54062305

Abstract of Outstanding Balances

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	68712775
2	Buildings and Roads	1421584366
3	Public Health Engineering	229411473
Net Total (1+2+3)		1719708614

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 2023)
IRRIGATION

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	14	Saraswati Heritage Division No.-2, Kurukshetra	62281748
2	30	Construction Division No.- 30, Gohana	148292588
3	32	Construction Division No.- 32, Bahadurgarh	261508444
4	35	Water Services Division, Gurugram	192491885
5	36	Water Services Division, Dadupur	356162171
6	40	Rai Water Services Division, Sonapat	56986145
7	41	Delhi Water Services Division, Delhi	800642500
8	42	Water Services Division, Karnal	114833958
9	44	Water Services Division, Panipat	1872088647
10	46	Water Services Division, Kaithal	64974153
11	47	Pundri Water Services Division, Kaithal	223007543
12	48	Water Services Division, Narwana	73427510
13	49	Water Services Division, Hisar	694494072
14	50	Adampur Water Services Division, Hisar	175806328
15	51	Hansi Water Services Division, Hansi	95297216
16	52	Water Services Division, Tohana	281284273
17	66	Water Services Division, Rohtak	120258969
18	68	Jhajjar Water Services Division, Jhajjar	116924586
19	76	Water Services Division, Gohana	55415976
20	79	Faridabad Water Services Division, Faridabad	653060309
21	81	Mewat Water Services Division, Nuh	55957511
22	83	Jui Water Services Division, Bhiwani	97951952
23	93	Water Services Division No.-II, Rewari	227334480
24	94	Water Services Feeder Division, Rohtak	1000690943
25	95	Mahendergarh Water Services Division, Charkhi	50427372
26	96	Mahendergarh Water Services Division,	51394129
27	97	Mahendergarh Water Services, Narnaul	75508492
28	101	Water Services Division, Kurukshetra	398025020
29	135	Water Services Division, Gurugram	322434008
30	136	Project Division No.-I, Panchkula	150839262
Total			8849802190

BUILDINGS & ROADS

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	74237027
2	3	Provincial Division I, Gurugram	304629802
3	4	Provincial Division, Panchkula	10591437285

4	5	Provincial Division, Faridabad	942541762
5	6	Provincial Division, Palwal	649420530
6	7	Provincial Division No. I, Karnal	678086268
7	8	Provincial Division No.-II, Sirsa.	216910347
8	10	Provincial Division No. I, Ambala Cantt.	2641408346
9	11	Provincial Division No. I, Jind	230449302
10	12	Provincial Division, Charkhi Dadri	213150535
11	13	Provincial Division No. I, Kurukshetra.	192167876
12	14	Provincial Division No. II, Kurukshetra.	159076690
13	15	Provincial Division, Panipat	1358657911
14	16	Provincial Division, Naraingarh	107065178
15	18	Provincial Division, Hansi	240069126
16	19	Provincial Division No.- III (National Highway), Rohtak	63275418
17	25	Provincial Division No.-2 (National Highway),	423218140
18	31	Provincial Division, Narwana	159460896
19	35	Provincial Division No. II, Gurugram	1227709596
20	36	Provincial Division No.4, Rohtak	876610743
21	38	Provincial Division, Nuh	527408959
22	39	Provincial Division No. II, Karnal	225571424
23	40	Electrical Division, Rohtak	157776977
24	41	Electrical Division, Ambala Cantt.	147629895
25	42	Electrical Division Karnal	118414756
26	43	Electrical Division, Gurugram	61952061
27	46	Provincial Division, Bhiwani	188484728
28	47	Provincial Division No-. I, Sirsa	84636357
29	48	Electrical Division, Hisar	91703173
30	01/049	Provincial Division No. II, Ambala Cantt.	92960185
31	51	Provincial Division, Jagadhri, Yamuna Nagar	673059747
32	53	Provincial Division No.-I, Kaithal	337964343
33	54	Provincial Division, Narnaul	272485243
34	55	Provincial Division, Fatehabad	207565653
35	103	Asian Development Bank Project No.-I (National Highway), Faridabad	1432723514
36	104	Provincial Division No.-3, Hisar	180133958
37	108	Bridge Construction Division, Chandigarh	203773285
38	119	Provincial Division (National Highway), Jind	151619409
39	124	Provincial Division, Jhajjar	137463120
40	125	Provincial Division, Rewari	378359290
41	126	Provincial Division, Bahadurgarh	70292453
42	127	Construction Division, Gurugram	321835413
43	128	Provincial Division No.- I, Sonapat	262171568
44	129	Provincial Division No.-II, Sonapat	127293126
45	156	Provincial Division No.-II, Kaithal	213921975
		Total	28016783390

PUBLIC HEALTH ENGINEERING

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	134556757
2	62	Public Health Engineering Division, Panchkula	3080430826
3	64	Public Health Engineering (Mechanical) Division, Ambala Cantt	111863802
4	10/154	Public Health Engineering Division No.-I, Sirsa	190154798
5	66	Public Health Engineering Division No-I, Rohtak	219493376
6	67	Public Health Engineering Division No-I,	95892740
7	68	Public Health Engineering Division No-I, Hisar	71924290
8	69	Public Health Engineering Division No-II, Hisar	249264317
9	71	Public Health Engineering Division No-II,	220646491
10	72	Public Health Engineering Division No-I,	69830560
11	73	Public Health Engineering Division, Jind	192277613
12	74	Public Health Engineering Division, Rewari	144290157
13	75	Public Health Engineering Division No-I, Karnal	192479040
14	76	Public Health Engineering Division No-I, Narnaul	54023580
15	78	Public Health Engineering Division, Kurukshetra	143309412
16	81	Public Health Engineering Ground Water Investigation, Rewari	84689178
17	85	Public Health Engineering Division No-II, Sirsa	130336619
18	86	Public Health Engineering Division No.-II,	436158298
19	88	Public Health Engineering Division, Hansi	57631795
20	90	Public Health Engineering Division No-3, Palwal	219188535
21	91	Public Health Engineering Division No-II,	57596002
22	92	Public Health Engineering Division-III,	148479312
23	93	Public Health Engineering Division No-I, Panipat	166146728
24	94	Public Health Engineering Division, Narwana	73088332
25	95	Public Health Engineering Division, Naraingarh	75817675
26	97	Public Health Engineering Division o-I, Kaithal	153360007
27	98	Public Health Engineering Division No-II, Yamuna Nagar	169943038
28	109	Public Health Engineering Division No-II, Panipat	107786290
29	112	Public Health Engineering (Disposal & Procurement), Sonapat	512726644
30	113	Public Health Engineering Division, Charkhi	151651128
31	115	Public Health Engineering Division, Sohana	177450499
32	133	Public Health Engineering Division No.-3, Rohtak	57351349
33	139	Public Health Engineering Division No.-II, Jhajjar	61388282
34	143	Public Health Engineering Division, Ambala City	219892388
35	146	Public Health Engineering Division No.-III,	85874119
36	148	Public Health Engineering Division No.-II, Karnal	272788340
37	150	Public Health Engineering Division No-I, Yamuna Nagar	94098729
38	152	Public Health Engineering Division, Fatehabad	320631342

39	153	Public Health Engineering Division No.-III, Sirsa	149707967
40	07/154	Public Health Engineering Division No.-II, Rewari at Bawal	223588031
41	157	Public Health Engineering Division No.-III,	130588504
Total			9508396890

**Statement showing outstanding balances more than ₹ 5 Cr Under Head 8782-102-93-EPS
(as on 31 March 2023)
IRRIGATION**

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	48	Water Services Division, Narwana	59216569
2	49	Water Services Division, Hisar	151378435
3	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	50327430
4	98	Mahendergarh Water Services (Mechanical),	262856352
5	133	Inter State Liaison Division, Delhi	72694464
6	136	Project Division No.-I, Panchkula	326971233
Total			923444483

BUILDINGS & ROADS

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	4	Provincial Division, Panchkula	2588889525
2	6	Provincial Division, Palwal	323600437
3	11	Provincial Division No. I, Jind	1046486994
4	119	Provincial Division (National Highway), Bhiwani	225706663
Total			4184683619

PUBLIC HEALTH ENGINEERING

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	89286631
2	63	Public Health Engineering Division, Nuh	96704696
3	66	Public Health Engineering Division No-I, Rohtak	99630102
4	71	Public Health Engineering Division No-II,	53814562
5	73	Public Health Engineering Division, Jind	177925776
6	75	Public Health Engineering Division No-I, Karnal	74461660
7	86	Public Health Engineering Division No-II, Rohtak	226789575
8	88	Public Health Engineering Division, Hansi	78490179

9	91	Public Health Engineering Division No-II,	62571075
10	93	Public Health Engineering Division No-I, Panipat	164057394
11	97	Public Health Engineering Division No.-I, Kaithal	103848835
12	102	Public Health Engineering Division, Gohana	81615843
13	109	Public Health Engineering Division No-II, Panipat	202227479
14	113	Public Health Engineering Division, Charkhi	140349208
15	116	Public Health Engineering Division,	84420259
16	146	Public Health Engineering Division, Tohana	79338644
17	149	Public Health Engineering Division No-III, Hisar	244383065
18	151	Public Health Engineering Division, Kosli	440077465
		Total	2499992448

Annexure - 6
(Referred to Para 5 of Part A)
Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2023)
(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	Ghaggar 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,	690945
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	54000
67	99	Satluj Yamuna Link Water Services Division,	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	-16582656
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	19824762
		Total	21840632

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2023)
(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 No.-III Division, Sirsa	363214.00
70	Uttar Yamuna Rivar Board, Delhi	-14140.00
	Total of Non-functional Division	666680.00

Abstract of Irrigation Divisions

Total of Functional Division	21840632
Total of Non-functional Division	666680
Total of Irrigation Divisions	22507312

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	-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	690945
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	54000
104	Project Division No.-III, Ambala	2000
120	Workshop Division, Charkhi Dadri	-16582656
122	Rewari Lft Irrigation Division, Jhajjar	-61131
130	Construction Division No.-33, Rewari	-6169131
141	Construction Division No.-26, Gurugram	-14365
Total		-20299000

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 (Amount in ₹)
143	Water Services Mechanical Division, Jhajjar	19824762
TOTAL		19824762

**Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2023)
(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	-18272968
2	2	Provincial Division No-II, Rohtak	0
3	3	Provincial Division I, Gurugram	-1879601
4	4	Provincial Division, Panchkula	0
5	5	Provincial Division, Faridabad	77746

6	6	Provincial Division, Palwal	-11130701
7	7	Provincial Division No. I, Karnal	21064
8	8	Provincial Division No.-II, Sirsa	0
9	9	Provincial Division No. I, Hisar	336729
10	10	Provincial Division No. I, Ambala Cantt.	-5037183
11	11	Provincial Division No. I, Jind	21371863
12	12	Provincial Division, Charkhi Dadri	299207
13	13	Provincial Division No. I, Kurukshetra.	-15170241
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	-6147826.76
18	19	Provincial Division No.- III (National Highway), Rohtak	0
19	20	Mechanical Division Rohtak	451075
20	21	Mechanical Division, Karnal	199593
21	22	Research Laboratory Division, Hisar	759374
22	25	Provincial Division No.-II (National Highway),	-1425961
23	31	Provincial Division, Narwana	197603
24	32	Mechanical Division, Ambala Cantt	23113591
25	33	Mechanical Division, Gurugram	664669
26	34	Mechanical Division, Hisar	105176
27	35	Provincial Division No. II, Gurugram	5025054
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	68040
38	01/049	Provincial Division No. II, Ambala Cantt.	438675
39	50	Horticulture Division Chandigarh	17154
40	51	Provincial Division, Jagadhri, Yamuna Nagar.	-1
41	53	Provincial Division No.-I, Kaithal.	1523061.5
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),	10910569
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	-18516274
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	2067603
57	156	Provincial Division -II, Kaithal	-9270
58	130	Horticulture Division, Gurugram	0
59	09/049	Electrical Division, Rewari	0
		Total	-30396678.26

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2023)

(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
	Total of Defunct & Merge Division	26677765

Abstract of Building & Roads Divisions

Total of Functional Division	-30396678.26
Total of Non-Functional Divisions	26677765
Total of B&R Divisions	-3718913.26

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	-18272968
3	Provincial Division No.-I, Gurugram	-1879601
5	Provincial Division, Faridabad	77746
6	Provincial Division, Palwal	-11130701
7	Provincial Division No. I, Karnal	21064
9	Provincial Division No. I, Hisar	336729
10	Provincial Division No. I, Ambala Cantt	-5037183
12	Provincial Division, Charkhi Dadri	299207
13	Provincial Division No. I, Kurukshetra	-15170241
14	Provincial Division No. II, Kurukshetra	-27767175
15	Provincial Division, Panipat	1
18	Provincial Division, Hansi	-6147826.76
20	Mechanical Division, Rohtak	451075
21	Mechanical Division, Karnal	199593
22	Research Laboratory, Hisar	759374
25	Provincial Division No.-II (National Highway), Hisar	-1425961
31	Provincial Division, Narwana	197603
33	Mechanical Division, Gurugram	664669

34	Mechanical Division, Hisar	105176
40	Electrical Division, Rohtak	960
42	Electrical Division, Karnal	-2
43	Electrical Division, Gurugram	6198
48	Electrical Division, Hisar	68040
49	Provincial Division No. II, Ambala Cantt.	438675
50	Horticulture Division, Chandigarh at Panchkula	17154
51	Provincial Division, Jagadhri, Yamuna Nagar	-1
104	Provincial Division No-3, Hisar	-1430
120	Quality Control Division, Faridabad	-2253338
124	Provincial Division, Jhajjar	-18516274
125	Provincial Division, Rewari	468688
126	Provincial Division, Bahadurgarh	4232
128	Provincial Division No.1, Sonapat	717268
129	Provincial Division No.-2, Sonapat	2067603
156	Provincial Division No.-II, Kaithal	-9270
Total		-100710916.80

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

Code	Name of Division	Outstanding Balance (Amount in ₹)
35	Provincial Division No. II, Gurugram	5025054
46	Provincial Division, Bhiwani	1991336
53	Provincial Division No.-1, Kaithal	1523061.50
103	Asian Development Bank Project No.-I (National Highway), Faridabad	2855577
119	Provincial Division (National Highway), Jind	3523187
TOTAL		14918215.50

Outstanding Balance of Buildings & Roads Divisions more than 1 Crore

Code	Name of Division	Outstanding Balance (Amount in ₹)
11	Provincial Division, Jind	21371863
32	Mechanical Division, Ambala Cantt	23113591
118	Construction Division (National Highway), Panchkula	10910569
TOTAL		55396023

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2023)

(C) In respect of Public Health Engineering Department (Functional Divisions)

Code	Name of Division	Outstanding Balance (Amount in ₹)
61	Public Health Engineering Division, Ambala	394186
62	Public Health Engineering, Panchkula	0
63	Public Health Engineering, Division No-I, Nuh	2468901
64	Public Health Engineering (Mechanical) Division, Ambala	-3147576
10/154	Public Health Engineering Division No.-I, Sirsa	0
66	Public Health Engineering Division No-I, Rohtak	226734
67	Public Health Engineering Division No-I, Gurugram	1
68	Public Health Engineering Division No-I, Hisar	3168012
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	3407116
74	Public Health Engineering Division, Rewari	-3902409
75	Public Health Engineering Division No.-I, Karnal	9573329
76	Public Health Engineering Division No.-I, Narnaul	0
78	Public Health Engineering Division, Kurukshetra	-43125
81	Public Health Engineering Ground Water Investigation Division, Rewari	20873878
85	Public Health Engineering Division No-II, Sirsa	98608
86	Public Health Engineering Division No-II, Rohtak	1227573
88	Public Health Engineering Division, Hansi	-8073768
89	Public Health Engineering Division No-I, Jhajjar	-1091745
90	Public Health Engineering Division No-III, Palwal	-3095072
91	Public Health Engineering Division No-II, Sonapat	-4581268
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	91966
102	Public Health Engineering Division, Gohana	15703228
106	Public Health Engineering Division, Punhana at Palwal	0
109	Public Health Engineering Division No-II, Panipat	839
111	Public Health Engineering Division No-II, Palwal	129579524
112	Public Health Engineering (Disposal & Procurement), Sonapat	7965807
113	Public Health Engineering Division, Charkhi Dadri	-12081082
114	Public Health Engineering Division, Tosham	290557
115	Public Health Engineering Division, Sohana	2019694
116	Public Health Engineering Division, Mahendergarh	-1267962
133	Public Health Engineering Division No-III, Rohtak	1311969
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	-433187

144	Public Health Engineering Division, Narnaul	-729227
146	Public Health Engineering Division No.-III, Kaithal	730000
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	11972
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 at Bawal	-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	164113845

Outstanding Balance under Head 8658-107-CSSA as on 31.03.2023 in r/o Public Health Engineering Department (Non-Functional Divisions)

Code	Name of Division	Outstanding Balance (Amount in ₹)
Total	Total of Defunct & Merge Division	0

Abstract of Public Health Engineering Divisions

Total of Defunct & Merge Division (Non-functional)	0
Total of Live Division(functional)	164113845
Grand Total	164113845

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	394186
64	Public Health Engineering (Mechanical) Division, Ambala	-3147576
66	Public Health Engineering Division No.1, Rohtak	226734
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
78	Public Health Engineering Division, Kurukshetra	-43125

85	Public Health Engineering Division No.-II, Sirsa	98608
88	Public Health Engineering Division, Hansi	-8073768
89	Public Health Engineering Division No.-I, Jhajjar	-1091745
90	Public Health Engineering Division No.-III, Palwal	-3095072
91	Public Health Engineering Division No.-II, Sonapat	-4581268
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	91966
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	-1267962
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	-433187
144	Public Health Engineering Division, Narnaul	-729227
146	Public Health Engineering Division, Tohana	730000
149	Public Health Engineering Division No.-III, Hisar	11972
150	Public Health Engineering Division No.-I, Yamuna Nagar	95623
154	Public Health Engineering Division No.-II, Rewari	-122960
TOTAL		-38439148

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	2468901
68	Public Health Engineering Division No.-I, Hisar	3168012
73	Public Health Engineering Division, Jind	3407116
75	Public Health Engineering Division No.-I, Karnal	9573329
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	7965807
115	Public Health Engineering Division, Sohna	2019694
133	Public Health Engineering Division No.-III, Rohtak	1311969
152	Public Health Engineering Division No.-II, Fatehabad	2486819
156	Public Health Engineering Division (Mechanical), Sonapat	1267793
TOTAL		36396363

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	20873878
102	Public Health Engineering Division No.-I, Gohana	15703228
111	Public Health Engineering Division No.-II, Palwal	129579524
TOTAL		166156630

Abstract of 8658-107-CSSA

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	21840632
2	Buildings and Roads	-30396678.26
3	Public Health Engineering	164113845
Net Total (1+2+3)		155557799

Annexure - 7

(Referred to in Para 6 of Part A)

Outstanding balances under Head-8443-108-Public Works Deposits (as on 31 March 2023)

(A) In respect of Functional Divisions of Irrigation Department

Code	Name of Division	Balance as on 31.03.2022 (Amount in ₹)	Balance as on 31.03.2023 (Amount in ₹)
6	Construction Division No.-6, Hisar	32738008	39417969
7	Construction Division No.-7, Hisar	14223247	18787019
9	Saraswati Heritage Division No.-III, Kaithal	4828653	1046442
14	Saraswati Heritage Division No.-II, Kurukshetra	15864218	15070697
17	Saraswati Heritage Division No.-I, Jagadhri	12693998	13203729
18	Hathini Kund Barrage Division No.-I, Jagadhri	4038655	3757272
19	Construction Division No.-19, Rohtak	-64004698	-64609403
21	Construction Division No.-21, Rohtak	7880126	10027795
22	Bond Water Services Division, Bhiwani	28851382	21242894
23	Construction Division No.-23 Panipat	56197616	86604723
30	Construction Division 30, Gohana	-15225360	-15225360
31	Construction Division No.-31, Gurugram	371656274	373461274
32	Water Services Division, Bahadurgarh	44535099	-55276671
35	Ground Water Supply Division, Gurugram	-46028025	-46555043
36	Water Services Division, Dadupur	23669528	27954169
38	Water Services Division, Jagadhri	15671007	-9760946
39	Water Services Division, Sonapat	-44569939	-39286417
40	Rai Water Services Division, Sonapat	4425750	4349497
41	Delhi Water Services Division, Delhi	300792874	173988826
42	Water Services Division, Karnal	15896867	12080396
43	Indri Water Services Division, Karnal	16274259	196824772
44	Water Services Division, Panipat	-32971835	106718410
45	Water Services Division (Mechanical), Karnal	-586627	-1288846
46	Water Services Division, Kaithal	11680971	5066067
47	Pundri Water Services Division, Kaithal	13218491	15943716
48	Water Services Division, Narwana	18048722	22530068
49	Water Services Division, Hisar	543457888	494729731
50	Adampur Water Services Division, Hisar	-4469520	-5027982
51	Hansi Water Services Division, Hansi	15040847	22955447
52	Water Services Division, Tohana	3488469	148675493
53	Water Services Division, Fatehabad	44602421	58294737
54	Water Services (Mechanical) Division, Hisar	9698218	6757543
55	Water Services Division, Sirsa	10075529	13285994
56	Rori Water Services Division, Sirsa	17848138	16389777
57	Nehrana Water Services Division, Sirsa	21928767	18994682
58	Ghaggar Water Services Division, Sirsa	2262887	4375150
66	Water Services Division, Rohtak	45205919	49774791

67	Sampla Water Services Division, Rohtak	9591989	23551488
68	Jhajjar Water Services Division, Jhajjar	26693852	97326895
69	Water Services (Mechanical) Division,	22866840	18590650
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	19259301	21708876
77	Safidon Water Services Division, Safidon	43210336	38382973
78	Jind Water Services Division, Jind	18810630	20480403
79	Faridabad Water Services Division,	52807713	171770222
80	Water Services Division, Palwal	17452066	15543931
81	Mewat Water Services Division, Nuh	1770327	12385801
82	Yamuna Water Services Division (Mechanical). Faridabad	4957327	4911170
83	Jui Water Services Division, Bhiwani	17887511.47	30327864.47
84	Bhiwani Water Services Division, Bhiwani	-2403985	-4848979
85	Siwani Water Services Division, Bhiwani	16180147	13676129
86	Lift Water Services (Mechanical) Division, Bhiwani	5244967	1369776
87	Loharu Water Services Division, Bhiwani	12819233	16069125
88	Loharu Water Services Division, Charkhi Dadri	14430057	16964082
89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	3678039	14796757
91	Water Services (Mechanical) Division, Rewari	604320	6196946
92	Water Services Division No.-I, Rewari	7761295	8661045
93	Water Services Division No.-II, Rewari	1280547	8717939
94	Water Services Feeder Division, Rohtak	53004961	127240054
95	Mahendergarh Water Services Division, Charkhi Dadri	-2620998	21665202
96	Mahendergarh Water Services Division, Mahendergarh	78877797	93701592
97	Mahendergarh Water Services, Narnaul	136189725	130143129
98	Mahendergarh Water Services (Mechanical) Division, Narnaul	287352552	286879114
99	Satluj Yamuna Link Water Services Division, Ambala	33822784	25169865
100	Water Services Division, Ambala	21453384	33101517
101	Water Services Division, Kurukshetra	36090256	18877214
104	Project Division No.-III, Ambala	672	672
105	Procurement & Disposal Division,	35089751	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	-2872208	-2326058
122	Rewari Lift Irrigation, Jhajjar	4381380	12472592
123	Vigilance Division, Rewari	173795	173795

130	Construction Water Services Division No.- 33, Rewari	483920	969920
133	Inter State Liaison Division, Delhi	3475317	3577061
135	Water Services Division, Gurugram	5442759	5442759
136	Project Division No.-I, Panchkula	642980049	642980049
140	Water Services Division, Panchkula	96039460	94345390
141	Construction Division No.- 26, Gurugram	2647821	2647821
142	Construction Division No.- 28, Jind	25376152	21280915
143	Water Services Mechanical Division, Jhajjar	6755087	8647282
Total		3293442509.47	3883635104.47

Non-functional		
Code No.	Name of Division (Irrigation)	Balance as on 31.03.2023 (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, Kurukshtra	701828
	U/B	35264141
Total of Defunct & Merge Division		42998957

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

Sr.No.	Code	Name of Division	Balance as on 31.03.2022 (Amount in ₹)	Balance as on 31.03.2023 (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	498327878	439312647
2	2	Provincial Division No-II, Rohtak	68053519	63168105
3	3	Provincial Division I, Gurugram	370665898	394996650
4	4	Provincial Division, Panchkula	4880826091	6051388200
5	5	Provincial Division, Faridabad	803744942	975119147
6	6	Provincial Division, Palwal	401790731	402845093
7	7	Provincial Division No. I, Karnal	246364393	344608833
8	8	Provincial Division II, Sirsa.	148636032	135881571
9	9	Provincial Division No.-I, Hisar.	414715007	469592843
10	10	Provincial Division No.-I, Ambala	477285288	382269240
11	11	Provincial Division, Jind	-44836822	-130941123
12	12	Provincial Division, Charkhi Dadri	197017713	206006239
13	13	Provincial Division No.-I,	205928234	297378021
14	14	Provincial Division No.-II,	230786178	208420017
15	15	Provincial Division, Panipat	252871174	494093195
16	16	Provincial Division, Naraingarh	117136627	112071457
17	18	Provincial Division, Hansi	175950889	201508880

18	19	Provincial Division No.- III (National Highway). Rohtak	60226720	40784310
19	20	Mechanical Division, Rohtak	1241045	1241045
20	21	Mechanical Division, Karnal	92702	87568
21	22	Research Laboratory, Hisar	95196	95196
22	25	Provincial Division (National Highway), Jind	98472759	107014764
23	31	Provincial Division, Narwana	12582723	16077922
24	32	Mechanical Division, Ambala Cantt.	13154411	13214886
25	33	Mechanical Division, Faridabad	2173283	2241153
26	34	Mechanical Division, Hisar	192823	-254057
27	35	Provincial Division No.-II,	126804073	177224707
28	36	Provincial Division No.-4, Rohtak	301421461	205304681
29	38	Provincial Division, Nuh	5762358	-794146
30	39	Provincial Division No.-II, Karnal	190128672	247083604
31	40	Electrical Division, Rohtak	41162320	33241998
32	41	Electrical Division, Ambala Cantt.	471226970	516871970
33	42	Electrical Division, Karnal	-110195651	-1188301
34	43	Electrical Division, Gurugram	-96659319	-111567431
35	46	Provincial Division, Bhiwani.	129731202	141135444
36	47	Provincial Division No.-I, Sirsa	82043042	146442771
37	48	Electrical Division, Hisar	99801816	100826178
38	49	Provincial Division No. II, Ambala	113512157	89473550
39	50	Horticulture Division, Panchkula	9575911	10942173
40	51	Provincial Division, Jagadhri, Yamuna Nagar	391244658	389919659
41	53	Provincial Division No.-1, Kaithal	146661010	118610654
42	54	Provincial Division, Narnaul	576076695	-791281423
43	55	Provincial Division, Fatehabad	315680830	337259053
44	103	Asian Development Bank Project-I (National Highway), Faridabad	239884740	2071089808
45	104	Provincial Division No.-3, Hisar	130241429	265726114
46	108	Construction Division, Chandigarh	137579699	137235402
47	118	Construction Division (National Highway), Panchkula	36946992	38670839
48	119	Provincial Division (National Highway), Bhiwani	61230875	61230875
49	120	Quality Control Division, Faridabad	878211	878211
50	121	Quality Control Division, Karnal	422231	487339
51	124	Provincial Division, Jhajjar	304670833	315345672
52	125	Provincial Division, Rewari	1266255599	1217806633
53	126	Provincial Division, Bahadurgarh	130805773	113955003
54	127	Construction Division, Gurugram	163391183	109806381
55	128	Provincial Division No-1, Sonapat	161575668	143583226
56	129	Provincial Division No.-2, Sonapat	448774696	334451401
57	156	Provincial Division No.-II, Kaithal	116732309	138373958
58	04/130A	Horticulture Division, Gurugram	-4982937	-1084613
59	09/049A	Electrical Division, Rewari	7444653	2648376
Total			15641171343	17787931568

(Non-functional)

Code	Name of Division (Building & Roads)	Balance as on 31.03.2023 (Amount in ₹)
23	Provincial Division No.-II (National Highway), Faridabad	17936265
24	Provincial Division No. III (National Highway), Karnal.	90855618
27	Estate Office, Rai	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,	1325320
59	World Bank Project, Panchkula	165668
60	World Bank Project, Murthal	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),	136282
	Un Reconciled Balance	6125241689
	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 01.04.2022 (Amount in ₹)	Balance as on 31.03.2023 (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	66848193	59320004
2	62	Public Health Engineering Division, Panchkula	15471531669	15264700985
3	63	Public Health Engineering Division No.1, Nuh	168886259	178613797
4	64	Public Health Engineering (Mechanical) Division, Ambala	38904170	53199715
5	10/154A	Public Health Engineering Division, Mandi Dabwali	38696037	76089778
6	66	Public Health Engineering Division No.1, Rohtak	89080431	75456005
7	67	Public Health Engineering Division, Gurugram	244902400	226465356

8	68	Public Health Engineering Division No.1, Hisar	64384112	76281824
9	69	Public Health Engineering Division No.2, Hisar	-34055875	-2748061
10	70	Public Health Engineering Division No.1, Bhiwani	89018792	90157169
11	71	Public Health Engineering Division No. 2, Bhiwani	172434513	250304200
12	72	Public Health Engineering Division No.1, Faridabad	51680904	45876171
13	73	Public Health Engineering Division, Jind	486821353	490240528
14	74	Public Health Engineering Division No. 1, Rewari	769418745	734202237
15	75	Public Health Engineering Division No.1, Karnal	-8571326	-78061021
16	76	Public Health Engineering Division No.1, Narnaul	-9285186	-13256807
17	78	Public Health Engineering Division Kurukshetra	-186296810	-186964979
18	81	Public Health Engineering Division (Gw1) Rewari	29158177	34355887
19	85	Public Health Engineering Division No.2, Sirsa	232005900	217529720
20	86	Public Health Engineering Division No.2, Rohtak	13128694	14684413
21	88	Public Health Engineering Division Hansi	233361147	221735227
22	89	Public Health Engineering Division No.1, Jhajjar	440430995	438242328
23	90	Public Health Engineering Division No. 3, Palwal	147752844	170328182
24	91	Public Health Engineering Division No.2 Sonapat	287900062	325854015
25	92	Public Health Engineering Division, Bahadurgarh	-4359987	5520587
26	93	Public Health Engineering Division No.1, Panipat	-21977865	52429708
27	94	Public Health Engineering Division, Narwana	357429855	410439464
28	95	Public Health Engineering Division, Naraingarh	107782199	117237020

29	97	Public Health Engineering Division No.1, Kaithal	674998412	656404734
30	98	Public Health Engineering Division No.2, Yamuna Nagar	83763880	75138524
31	102	Public Health Engineering Division No. 1, Gohana	340038073	338882278
32	106	Public Health Engineering Division, Punhana	136834	136834
33	109	Public Health Engineering Division No.2, Panipat	55233856	58121735
34	111	Public Health Engineering Division No. 2, Palwal	765891259	766844313
35	112	Public Health Engineering (Disposal & Procurement) Division, Sonapat	215384756	226893853
36	113	Public Health Engineering Division, Charkhi Dadri	87969931	94124480
37	114	Public Health Engineering Division, Tosham	-42631249	-33019831
38	115	Public Health Engineering Division, Sohna	329037787	330128491
39	116	Public Health Engineering Division, Mahendergarh	76740898	75262786
40	133	Public Health Engineering Division No.3, Rohtak	333206862	322557695
41	139	Public Health Engineering Division No.2, Jhajjar	20178417	20325388
42	140	Public Health Engineering Division No.-II, Kaithal	-17729533	-52116313
43	143	Public Health Engineering Division, Ambala City	54869618	91308158
44	144	Public Health Engineering Division No.2, Narnaul	57648089	83876192
45	146	Public Health Engineering Division, Tohana	-44846214	-37418628
46	147	Public Health Engineering Division No. 2, Jind	4485089	20553856
47	148	Public Health Engineering Divion No. 2, Karnal	7423636	18279377
48	149	Public Health Engineering Division No. 3, Hisar	280131243	276421898
49	150	Public Health Engineering Division No.1 Yamuna Nagar	-80738758	-32825193

50	151	Public Health Engineering Division Kosli	96874695	71081870
51	152	Public Health Engineering Division No.2, Fatehabad	-67456137	95695718
52	153	Public Health Engineering Division No.3, Sirsa	215316416	212758606
53	07/154A	Public Health Engineering Division No.2, Rewari at Bawal	13703942	9587468
54	155	Public Health Engineering Division No.1, Palwal	180226996	179965616
55	156	Public Health Engineering (Mechanical) Division, Sonapat	28661109	34645110
56	157	Public Health Engineering Division No.3, Jhajjar	29180099	63713471
57	158	Public Health Engineering Division, Siwani	85217343	96792715
58	159	Public Health Engineering Division No.3, Narnaul	52809568	37025273
		Total	23172737319	23492225072

Non-functional		
Code No.	Name of Division (Public Health Engineering)	Balance as on 31.03.2023 (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 31.03.2023 (Amount in ₹)
Irrigation	3883635104.47
Buildings and Roads	17787931568
Public Health Engineering	23492225072
Total	45163791744.47

Statement showing Adverse Balance under Head 8443-108-PW Deposit at the end of financial year 2022-23

Irrigation Divisions (Functional Divisions)

Code No.	Name of Divisions	Balance as on 31 March 2022 (Amount in ₹)	Balance as on 31 March 2023 (Amount in ₹)
19	Construction Division-19, Rohtak	-64004698	-64609403
30	Construction Division 30, Gohana	-15225360	-15225360
32	Water Services Division, Bahadurgarh	0	-55276671
35	Ground Water Supply Division,	-46028025	-46555043
39	Water Services Division, Sonapat	-44569939	-39286417
45	Water Services (Mechanical) Division, Karnal	-586627	-1288846
50	Adampur Water Services Division,	-4469520	-5027982
84	Bhiwani Water Services Division, Bhiwani	-2403985	-4848979
120	Workshop Division, Charkhi Dadri	-2872208	-2326058
	Total	-180160362	-234444759

Buildings & Roads Divisions (Functional)

Code No.	Name of Divisions	Balance as on 31 March 2022 (Amount in ₹)	Balance as on 31 March 2023 (Amount in ₹)
42	Electrical Division Karnal	-110195651	-1188301
43	Electrical Division Gurugram	-96659319	-111567431
04/130A	Horticulture Division, Gurugram	-4982937	-1084613
	Total	-211837907	-113840345

Public Health Engineering Divisions (Functional)

Code No.	Name of Division	Balance as on 31 March 2022	Balance as on 31 March 2023 (Amount in ₹)
69	Public Health Engineering Division No.2, Hisar	-34055875	-2748061
75	Public Health Engineering Division No.1, Karnal	-8571326	-78061021
76	Public Health Engineering Division No.1, Narnaul	-9285186	-13256807
78	Public Health Engineering Division, Kurukshetra	-186296810	-186964979

114	Public Health Engineering Division, Tosham	-42631249	-33019831
140	Public Health Engineering Division No.-II, Kaithal	-17729533	-52116313
146	Public Health Engineering Division, Tohana	-44846214	-37418628
150	Public Health Engineering Division No.1, Yamuna Nagar	-80738758	-32825193
	Total	-424154951	-436410833

Public Works Divisions	Balance as on 31.03.2023 (Amount in ₹)
Irrigation	-234444759
Buildings & Roads	-113840345
Public Health Engineering	-436410833
Total	-784695937

**Divisions in which Adverse Balance is more than Rs 5 Crore exists as on 31.03.2023 Under
Head 8443-108-Public Works Deposit**

Irrigation Divisions (Functional)

Code	Name of Division	Balance as on 31 March 2022 (Amount in ₹)	Balance as on 31 March 2023 (Amount in ₹)
19	Construction Division No.-19, Rohtak	-64004698	-64609403
32	Water Services Division, Bahadurgarh	0	-55276671
	Total	-64004698	-119886074

Buildings & Roads Divisions (functional)

Code	Name of Division	Balance as on 31 March 2022 (Amount in ₹)	Balance as on 31 March 2023 (Amount in ₹)
42	Electrical Division, Gurugram	-96659319	-111567431
	Total	-96659319	-111567431

Public Health Engineering Divisions (functional)

Code	Name of Division	Balance as on 31.03.2022 (Amount in ₹)	Balance as on 31 March 2023 (Amount in ₹)
78	Public Health Engineering Division, Kurukshetra	-186296810	-186964979
140	Public Health Engineering Division No.2, Kaithal	-17729533	-52116313
	Total	-204026343	-239081292

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

Outstanding Liabilities (pending work bills) as on 31 March 2023

Sr. No.	Code No.	Name of Divisions (Irrigation)	Balance (₹ in Lakh) as on 31 March 2023	Earliest year to which the claim pertains
1.	036	Water Services Division, Dadupur	26.09	2022-23
2.	076	Gohana Water Services Division, Gohana	45.74	2022-23
3.	084	Bhiwani Water Services Division, Bhiwani	56.27	2022-23
4.	085	Siwani Water Services Division, Bhiwani	20.00	2022-23
5.	093	Water Services Division No.-II, Rewari	31.18	2022-23
6.	122	Rewari Lift Irrigation Water Services Division, Jhajjar	27.66	2022-23
7.	017	Sarasvati Heritage Division No.-1, Jagadhri	0.63	2022-23
		Total	207.57	

Sr. No.	Code No.	Name of Divisions (Building & Roads)	Balance (₹ in Lakh) as on 31 March 2023	Earliest year to which the claim pertains
1.	008	Provincial Division No.-II, Sirsa	100.80	2022-23
2.	038	Provincial Division, Nuh	485.12	2022-23
3.	130	Horticulture Division, Gurugram	248.48	2022-23
4.	032	Mechanical Division, Ambala Cantt.	79.80	2022-23
5.	031	Provincial Division, Narwana	35.50	2022-23
6.	043	Electrical Division, Gurugram	84.29	2022-23
7.	035	Provincial Division No.-2, Gurugram	662.96	2022-23
		Total	1696.95	

Sr. No.	Code No.	Name of Divisions (Public Health Engineering)	Balance (₹ in Lakh) as on 31 March 2023	Earliest year to which the claim pertains
1.	151	Public Health Engineering Division, Kosli	64.00	2022-23
2.	154	Public Health Engineering Division, Bawal	110.40	2022-23
3.	159	Public Health Engineering Division No.-III, Narnaul	549.10	2022-23
4.	064	Public Health Engineering Division, Ambala Cantt.	18.52	2022-23
5.	088	Public Health Engineering Division, Hansi	640.34	2022-23
6.	094	Public Health Engineering Division, Narwana	35.50	2022-23
7.	081	Public Health Engineering Division, Rewari	168.01	2022-23
8.	078	Public Health Engineering Division, Kurukshetra	84.83	2022-23
9.	157	Public Health Engineering Division No.-III, Jhajjar	255.00	2022-23
10.	074	Public Health Engineering Division No.-I, Rewari	0.77	2022-23
11.	140	Public Health Engineering Division No.-II, Kaithal	658.55	2022-23
12.	070	Public Health Engineering Division No.-I, Bhiwani	10.72	2022-23
13.	072	Public Health Engineering Division No.-I, Faridabad	33.90	2022-23
14.	111	Public Health Engineering Division No.-II, Palwal	10.34	2022-23
Total			2639.98	

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 and Water Resources Department	01.07.2022
2	Engineer-in-Chief (Yamuna Water Services-North) Bhakhra Water Services & Coordination.), Panchkula	07.07.2022
3	Chief Engineer, Yamuna Water Services-North, Panchkula	13.07.2022
4	Superintending Engineer, Yamuna Water Services-North Circle, Karnal	09.09.2022
5	Superintending Engineer, Bhakhra Water Services Circle, Fatehabad	25.01.2023
6	Superintending Engineer, Construction Circle, Hisar	15.02.2023
7	Chief Engineer, Bhakra Water Services, Panchkula	16.02.2023
8	Chief Engineer, Project & Construction, Panchkula	16.02.2023
9	Engineer-in-Chief (HOD-Spl.), Panchkula	24.02.2023
10	Chief Engineer, Yamuna Water Services-South, Delhi	15.03.2023
11	Superintending Engineer, Jhajjar Water Services Circle, Jhajjar	13.04.2023
12	Superintending Engineer, Loharu Water Services Circle, Bhiwani	27.04.2023
13	Superintending Engineer, Yamuna Water Services Circle, Faridabad	27.04.2023

BUILDINGS AND ROADS

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Additional Chief Secretary, PWD (Buildings and Roads), Haryana, Chandigarh	14.06.2022
2	Superintending Engineer, Circle PWD (Buildings and Roads), Kaithal	07.10.2022
3	Superintending Engineer, Circle, PWD (Buildings and Roads), Bhiwani	01.11.2022

4	Superintending Engineer, Circle, PWD (Buildings and Roads), Jhajjar	06.01.2023
5	Superintending Engineer, Circle, PWD (Buildings and Roads), Rohtak	08.02.2023
6	Superintending Engineer, (Electrical) Circle, PWD (Buildings and Roads), Karnal	15.03.2023
7	Superintending Engineer, Circle PWD (Buildings and Roads), Sonapat	24.03.2023
8	Superintending Engineer, (Horticulture) Circle PWD (Buildings and Roads), Chandigarh at Panchkula	06.04.2023
9	Superintending Engineer, (Electrical) Circle PWD (Buildings and Roads), Gurugram	01.05.2023

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Additional Chief Secretary, Public Health Engineering Department, Haryana, Chandigarh	14.06.2022
2	Engineer-in-Chief, Public Health Engineering Department, Haryana, Panchkula	12.07.2022
3	Superintending Engineer, Public Health Engineering Circle, Narnaul	20.01.2023
4	Superintending Engineer, Public Health Engineering Circle, Bhiwani	21.04.2023

Annexure – 10

Lack of Transparency in Tender process IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2022-23	Date of Issue - IRs
1	Superintending Engineer, Hathinikund Barrage Circle, Jagadhri	4(1), 5(iii), 10(i)	12.10.2022
2	Superintending Engineer, Satluj Yamuna Link Water Services Circle, Ambala	10(iii), 23(iii), 24(ii)	23.12.2022
3	Superintending Engineer, Bhakhra Water Services Circle, Fatehabad	8(i)	25.01.2023
4	Superintending Engineer, Yamuna Water Services Circle, Faridabad	2(1), 12, 18	27.04.2023

5	Superintending Engineer, Loharu Water Services Circle, Bhiwani	1	27.04.2023
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BUILDINGS & ROADS

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Additional Chief Secretary, Public Health Engineering Department, Haryana, Chandigarh	14.06.2022
2	Engineer-in-Chief, Public Health Engineering Department Haryana, Panchkula	12.07.2022
3	Superintending Engineer, Public Health Engineering Circle, Narnaul	20.01.2023
4	Superintending Engineer, Public Health Engineering Circle, Bhiwani	21.04.2023

Annexure -11

Details of Tools & Plants Returns in arrear

BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23	Date of issue I.Rs
1	Superintending Engineer, Circle PWD (Buildings & Roads), Kaithal	Part 2 (Revenue) ँ (7)	07.10.2022
2	Superintending Engineer, Circle PWD (Buildings & Roads), Bhiwani	Part 2 (Revenue) ँ (7)	01.11.2022
3	Superintending Engineer, Circle PWD (Buildings & Roads), Rohtak	Part 2 (Revenue) ँ (7)	08.02.2023
4	Superintending Engineer, (Electrical) Circle PWD (Buildings & Roads), Karnal	Part 2 (Revenue) ँ (7)	15.03.2023
5	Superintending Engineer, Circle PWD (Buildings & Roads), Jhajjar	Part 2 (Revenue) ँ (7)	06.01.2023

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	29
2	Superintending Engineer, Public Health Engineering Circle, Narnaul	18

Annexure - 12 Defective Checks on Money Transaction

BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, Circle PWD (Buildings & Roads), Sonipat	Revenue iv-1

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	13 19(iii) 20(ii) 26B (iii) 26C (iii) 26D (iii)
2	Superintending Engineer, Public Health Engineering Circle, Narnaul	10(ii) 11(i) 12(i)

Annexure - 13 Non-Conducting of Half Yearly Review of MBs BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, Circle PWD (Building & Roads), Kaithal	Part 2 (Revenue) ँ (3)

2	Superintending Engineer, Circle PWD (Building & Roads), Bhiwani	Part 2 (Revenue) ँ (3)
3	Superintending Engineer, Circle PWD (Building & Roads), Rohtak	Part 2 (Revenue) ँ (3)
4	Superintending Engineer, (Electrical) Circle PWD (Building & Roads), Karnal	Part 2 (Revenue) ँ (3)
5	Superintending Engineer, Circle PWD (Building & Roads), Jhajjar	Part 2 (Revenue) ँ (3)

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, Public Health Engineering Circle, Narnaul	Part 2 Revenue ँ (2)

Annexure – 14 Non preparation & Submission of Completion Report IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, Yamuna Water Services North Circle, Karnal	2(iii), 4(iii), 5(i)
2	Superintending Engineer, Satluj Yamuna Link Water Services Circle, Ambala	3, 23(i)
3	Chief Engineer, (Project and Construction) Irrigation and Water Resources Department, Haryana, Sector-5, Panchkula, Haryana	1
4	Superintending Engineer, Bhakhra Water Services Circle, Fatehabad,	2, 5(ii), 11(iii)
5	Superintending Engineer, Water Services Circle, Jhajjar,	3(v), 4(i), 5(ii), 6(ii), 6(iii), 7(i), 8(i), 9(ii), 9(iii), 10(ii)
6	Superintending Engineer, Yamuna Water Services Circle, Faridabad	2(iii), 14(ii)

7	Superintending Engineer, Loharu Water Services Circle, Bhiwani	4(iii), 5(iv)
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BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, PWD (Buildings & Roads) Circle, Sonapat	5(iv) 6(iii)

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	15(v)
2	Superintending Engineer, Public Health Engineering Circle, Narnaul	10(vi)

Annexure - 15 Blockade of Govt. Money/Fund

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Satluj Yamuna Link Water Services Circle, Ambala	1	181.74
		3	0
		9	20.83
		26	23.85
Total		4	226.42

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	11A(1)	104.19
		11 B (I)	117.28
2	Superintending Engineer, Public Health Engineering Circle, Narnaul	03	61.56
		08A-1	814.54

		08B-2 14 B (Vi) 14 D (i) 14 E (i)	19.16 - - -
	Total	8	1116.73

Annexure - 16
Excess Expenditure over Estimate

BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, (Horticulture) Circle, PWD (Buildings & Roads), Chandigarh at Panchkula	1(क) 8	- -
2	Superintending Engineer, Circle PWD (Buildings & Roads), Bhiwani	10(iii) 11(i) 17(i) 19(ii) 20(iii)	- - 53.42 - -
3	Superintending Engineer, Circle PWD (Buildings & Roads), Rohtak	12(ii) 14(i) 16	258.45 - 88.66
4	Superintending Engineer, Circle PWD (Buildings & Roads), Kaithal	3 5 (क)(i) ख 5(ख) 12(ii) 14	10.23 499.87 274 - 71.22
5	Superintending Engineer, (Electrical) Circle PWD (Buildings & Roads), Gurugram	6(iv) 9(ii) 13(ii)	130 153.93 678
	Total	18	2217.78

Annexure – 17
Wasteful Expenditure

BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Circle PWD (Buildings & Roads), Sonapat	2	72.08
2	Superintending Engineer, Circle PWD (Buildings & Roads), Bhiwani	8	0
	Total	2	72.08

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	9	31.22
		11(4)	1.14
		18	439.98
		19(3)	29.94
2	Engineer-in-Chief, Public Health Engineering Department, Haryana, Panchkula	1	0
	Total	5	502.28

Annexure – 18
Irregular transfer of cash

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Satluj Yamuna Link Water Services Circle, Ambala	8	19.63
	Total	1	19.63

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Public Health Engineering Circle, Narnaul	15(4)	0.98
2	Superintending Engineer, Public Health Engineering Circle, Bhiwani	34	0.26
		35	-
	Total	3	1.24

Annexure –19
Unfruitful Expenditure
IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Hathinikund Barrage Circle, Jagadari	1	155
	Total	1	155

BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Circle PWD (Buildings & Roads), Kaithal	5(A) 8(A)(iii) 8(b)(iii) 11(iv) 16 22 23(i) 24(i)	499.87 - - 11.54 71.83 47.03 1657.62 509.06
2	Superintending Engineer, Circle PWD (Buildings & Roads), Bhiwani	1 2 4	501.00 209.00 226
3	Superintending Engineer, Circle PWD (Buildings & Roads), Rohtak	2	230.28
	Total	12	3969.23

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	1 2 3 4 5 6 8(1) 15(1) 17(1) 19(1)	866.46 1406.20 150.18 1302.54 195.01 118.66 2093.06 866.46 1406.20 535.65

2	Superintending Engineer, Public Health Engineering Circle, Narnaul	01	889.00
	Total	11	9829.42

Annexure – 20
Neglected Outstanding Recoveries
IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Yamuna Water Services (North) Circle, Karnal	1	3746.38
2	Superintending Engineer, Hathinikund Barrage Circle, Jagadhri	1	527.71
3	Superintending Engineer, Satluj Yamuna Link Water Services Circle, Ambala	6 1 2	3.74 668.85 634.03
4	Superintending Engineer, Bhakhra Water Services Circle, Fatehabad	2 3	496.26 888876.31
5	Superintending Engineer, Jhajjar Water Services Circle, Jhajjar	1	356535.00
6	Superintending Engineer, Yamuna Water Services Circle, Faridabad	1	1104.18
7	Superintending Engineer, Loharu Water Services Circle, Bhiwani	1(i)	16478.00
	Total	10	1269070.46

BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Circle PWD (Buildings & Roads), Sonipat	9 (क)	477
	Total	1	477

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	27 c (iv) 27 e (iv) 27 f (iv) 31 33	- - - 21.35 2832.51
2	Superintending Engineer, Public Health Engineering Circle, Narnaul	19 Revenue iv 4(2)	10.62 697.81
3	Engineer-in-Chief, Public Health Engineering Department, Haryana, Panchkula	5	-
	Total	8	3562.29

Annexure - 21
Non-Maintenance of Price Store Ledger and Bin Cards
PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Public Health Engineering Circle, Bhiwani	11 a(ii) 11 b(ii) 27 b(ii) 27 c(ii) 27 d(ii) 27 e(ii) 27 f(ii)	- - - - - - -
2	Superintending Engineer, Public Health Engineering Circle, Narnaul	8 a(iii) 8 a(iv) 8 b(iv) 8 b(v) 14 b(iii)	- - 21.97 - -
	Total	12	21.97

Annexure - 22
Undue Financial benefit to contractors
BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Circle PWD (Buildings & Roads), Kaithal	7(iii) 8(फ) i 8(ख) i 12(v) 12(vi) 17(iv)	- - - 66.91 - -
2	Superintending Engineer, Circle PWD (Buildings & Roads), Bhiwani	5 7 10(v) 12 14 15 16 18	32.06 116.70 0.65 3.86 42.89 66.06 11.13 2.22
3	Superintending Engineer, Circle PWD (Buildings & Roads), Rohtak	1 7 11(iii) 13	1296.83 - - 3.37
4	Superintending Engineer, (Electrical) Circle, PWD (Buildings & Roads), Karnal	3 4 14	137.00 7.28 3.29
5	Superintending Engineer, (Horticulture) Circle PWD (Buildings & Roads), Chandigarh at Panchkula	3(ग)	0.07
	Total	22	1790.32

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2022-23	Amount (₹ in lakh)
1	Superintending Engineer, Public Health Engineering Circle, Narnaul	5	6.74
2	Superintending Engineer, Public Health Engineering Circle, Bhiwani	10 17(ii) 18(i) 23 24	18.00 44.00 439.98 1.07 5.84
	Total	6	515.63