SUPREME AUDIT INSTITUTION OF INDIA

लोकहितार्थ सत्यनिष्ठा

Dedicated to Truth in Public Interest

# Report of the Comptroller and Auditor General of India for the period ended March 2024

## Government of Haryana

### Report No. 4 of 2026

### (Composite Audit Report– Civil)

# Report of the
# Comptroller and Auditor General of India

## for the period ended March 2024

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# PREFACE

This Report for the period ended March 2024 has been prepared for submission to the Governor of the State of Haryana under Article 151 of the Constitution of India.

The Report contains significant results of the Performance Audit and Compliance Audit of the Departments of Government of Haryana.

The instances mentioned in this Report are those which came to notice in the course of test audit during the year 2023-24 as well as those which came to notice in earlier years but could not be reported in the previous Audit Reports; instances relating to the period subsequent to 2023-24 have also been included, wherever necessary.

The audit has been conducted in conformity with the Auditing Standards issued by the Comptroller and Auditor General of India.

# Overview

# OVERVIEW

This Report of the Comptroller and Auditor General of India (C&AG) covers matters arising out of the Performance Audit and Compliance Audit of Government Departments of the Government of Haryana. The Report contains one Performance Audit, one Subject Specific Compliance Audit and nine paragraphs.

## Chapter 1: Introduction

As against the total budget outlay of ₹ 2,73,305 crore, the application of resources was ₹ 2,71,841 crore during 2023-24. The total expenditure of the State increased by 28 *per cent* from ₹ 1,03,823 crore to ₹ 1,33,172 crore during the period 2019-20 to 2023-24 while revenue expenditure increased by 33 *per cent* from ₹ 84,848 crore to ₹ 1,13,196 crore and capital expenditure decreased by 10 *per cent* from ₹ 17,666 crore to ₹ 15,921 crore during the same period. Revenue expenditure ranged between 82 to 93 *per cent* of the total expenditure while capital expenditure was between six to 17 *per cent* during the period from 2019-20 to 2023-24.

***(Paragraph 1.3)***

During 2023-24, compliance audit of 999 auditee units of departments under Section 13 and 38 auditee units of autonomous bodies under Sections 14, 19(2), 19(3) and 20(1) of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, was conducted by the office of the Principal Accountant General (Audit), Haryana as a field formation of the Comptroller and Auditor General of India.

***(Paragraph 1.4)***

## Performance Audit

## Chapter 2: Mahatma Gandhi National Rural Employment Guarantee Scheme

The Performance Audit on "Mahatma Gandhi National Rural Employment Guarantee Scheme" was conducted covering the period from 2019-20 to 2023-24, by test check of records/documents at the State, District, Block and Gram Panchayat (GP) levels, to ascertain whether the planning process and financial management practices were adequately geared towards achieving the goals of the Act; fair access to employment opportunities was achieved, employment was adequately generated, leading to social protection and livelihood security; durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/schemes; and appropriate and adequate monitoring, Social Audit and grievance redressal systems were in place and functioning to achieve greater transparency and accountability.

Some significant findings and recommendations are as under:

- The Development Plans and District Perspective Plans, to identify needs and gaps in all sectors, were not prepared, the selected GPs were only submitting list of works to the BDPO. The inclusion/non-inclusion of the works in the Labour Budget was done at the Block level without participation of the concerned GPs indicating non-adherence to the bottom up participatory planning process as envisaged in the guidelines *ibid*. IEC plan was not prepared at the State, District and Block level. Though some IEC activities were conducted in the selected districts, however, 43 *per cent* and 31 *per cent* beneficiaries were not aware of the entitlement of the wages and minimum 100 days of employment in a financial year respectively.

- There were instances of delayed release of funds by the State Government to the implementing agencies. Wages amounting to ₹ 2.69 crore for 794 muster rolls pertaining to 120 works under 34 GPs were paid with delays ranging between one to 552 days. Basic records viz. application registers, job card registers, etc. in respect of registration of eligible HHs were not found maintained in the test checked GPs.

- Shortfall in achievement of projected Person Days ranging between 2.05 lakh and 21.07 lakh during 2019-2024 was noticed in the selected districts except Hisar. Further, the HHs completing employment of 100 days or more were only one to three *per cent*, whereas 68 to 79 *per cent* of households got employment for less than 50 days.

- Analysis of MIS data available on NREGA Soft and conduct of Joint Physical Verification of 22 selected ongoing works in nine Gram Panchayats across four blocks of Mewat district for the period 2021-22 to 2022-23 indicated instances of non-creation of assets, execution of works with insignificant labour component, non-payment of wages despite generation of person-days and lapses in documentation of works.

- The envisaged monitoring and steering of the Scheme at the highest level of State Employment Guarantee Council was not done as prescribed. Manpower provided was absolutely abysmal for social audit with 100 *per cent* vacancies at district and block level. Further, there was no follow up for settlement of objections raised in Social Audit Reports. As such, the envisaged monitoring and grievance redressal mechanism was not robust enough to meet the expectation of the Scheme Guidelines.

*Recommendations:*

- *The State Government may ensure adoption of bottom to top approach in preparation of Labour Budget and ensure maintenance of records like application register, job card register, work demand register/payment of wages register, complaint register etc. at GP, block and district level.*
- *The State Government may ensure monitoring of the work execution at GP, block and district level as per the guidelines to ensure that the primary objective of timely payment of wages, creation of durable assets and strengthening the livelihood resource base of the rural poor is achieved.*
- *The State Government may ensure stepping up of the IEC activities as MGNREGS, being a demand driven programme, requires the beneficiaries to be aware of their rights.*
- *The State Government may ensure strengthening post-completion assessment of MGNREGA assets by effectively leveraging the statutory social audit process by deployment of adequate manpower at District and Block levels.*

## Subject Specific Compliance Audit

## Chapter 3: Sewage and Sewerage Management System in Urban Areas of Haryana

The Subject Specific Audit titled 'Sewage and Sewerage Management System in Urban Areas of Haryana' covered sewerage management activities in the eight selected districts during the period 2019-20 to 2023-24. Audit was undertaken to assess whether sewerage management system was as per requirements; execution of work for sewerage was economic and efficient and monitoring mechanism was adequate. The audit of sewage and sewerage management system in urban areas of Haryana revealed significant gaps between sewage generated and treatment capacity. The selected eight districts generated 1,522.83 MLD domestic sewage, of which only 51.03 *per cent* was treated as per discharge standards before reuse/discharge in water bodies. There was a significant gap in domestic sewage generated and treatment capacity in Ambala, Yamunanagar, Panchkula and Faridabad. Further, the installed treatment capacity could not be fully utilized in Panipat and Sonepat districts due to connectivity issues. Inadequate planning, lack of coordination between different Government agencies and delays in completing projects further affected the environment protection efforts.

Some significant findings and recommendation are as under:

- Faridabad town has 97.5 MLD (34.57 *per cent*) of installed sewage treatment capacity against 282 MLD domestic sewage generation while as 92 MLD sewage was reaching the STPs thereby leaving a gap of 190 MLD. Four STPs out of the five STPs were meeting the wastewater discharge norm. It was seen that the wastewater discharge of Faridabad District through its main drain (Budhiya Nala) into River Yamuna recorded (2024) the average BOD level of 139 mg/L (against the norm of 10mg/L) and average Faecal Coliform level of 7,891 MPN/100ML (against the norms of 100 MPN/ML).

- Municipal Corporation Faridabad (MCF) did not take timely action to obtain forest clearance for construction of connecting sewer line leading to delay of more than five years in execution/completion of the work for augmentation of sewerage system in Faridabad. Besides, the associated infrastructure of two MPS (₹ 79.49 crore) and two STPs (₹ 196.55 crore) constructed at Mirzapur and Pratapgarh constructed for the purpose remained idle since 2021 and 2024.

- The work of augmentation of sewerage system at Shiva Durga Vihar, Lakkarpur and Dayalpur in Faridabad scheduled for completion by July 2018 was not completed as the site for STP was not finalized by MCF even as of October 2025. Resultantly, the objective of augmentation of sewerage system was not achieved despite incurring an expenditure of ₹ 16.35 crore.

- In Gurugram, 550 MLD domestic sewage was generated in the areas under Gurugram Metropolitan Development Authority (GMDA) as of March 2024, of which 90 MLD was treated/reused by colonisers. GMDA had an installed sewage treatment capacity of 415 MLD (in 12 STPs) against a requirement of 460 MLD. The average daily sewage received at these STPs was only 397 MLD leaving a gap of 63 MLD (14 *per cent*). 12 out of 16 STPs in the Gurugram district were meeting wastewater discharge norms.

- The wastewater discharge of Gurugram, through its three main drains into River Yamuna recorded average BOD in the range of 88 and 106 mg/L and Faecal Coliform levels in the range of 1,816 and 3,310 MPN/100 ml much higher than the prescribed norms of 10 mg/L and 100 MPN/ML.

- Four year delay in tendering process as well as in completion of construction of STP of 25 MLD capacity at Manesar by GMDA led to prolonged discharge of untreated waste water of Naharpur-Kasan and Manesar town into drains/open land thereby posing environmental concerns.

- The objective of construction of STP at Jahajgarh with sewage treatment capacity of 20 MLD approved by GMDA in March 2020 could not be achieved as of July 2025 as only 5 MLD sewage discharge was reaching the STP due to incomplete sewer infrastructure. Lack of co-ordination between GMDA and Municipal Corporation Gurugram (MCG) led to delay in completion of the project.

- MCG's inadequate management of contract to install 21 micro Sewage Treatment Plants in city parks resulted in inordinate project delay and non-achievement of the objective of reusing the waste water for horticulture purposes. Despite the contractor missing the March 2021 deadline, MCG did not terminate the contract/ re-award the work for over three years. Consequently, after five years, 12 STPs remain incomplete, while the completed infrastructure suffered from theft and operational neglect as of October 2025.
- Sonepat has seven STPs of 85.3 MLD capacity for the 78.42 MLD generated domestic sewage whereas actual sewage reaching these STPs was only 60.50 MLD. Six out of seven STPs were meeting wastewater discharge norm, the discharge of Sonepat District, through two main drains (i.e. Drain no. 6 and Drain no. 8) into River Yamuna recorded the average BOD (96 mg/L and 18 mg/L) and Faecal Coliform levels (3,233 MPN/100ml and 35,373 MPN/100ml) much higher than the prescribed norms of 10 mg/L and 100 MPN/ML respectively.
- The STP at Kakroi with an installed capacity of 25 MLD could not be operated at full capacity for six years due to deficiencies in laying of master sewer line and delay in its restoration, thereby resulting in continued discharge of untreated sewage into the drain no. 6.
- The work of remodelling of Drain no. 6 in Sonepat, for tapping sewage disposal points and to prevent disposal of solid waste in the open drain, could not be completed (October 2025) despite six years of execution and incurring an expenditure of ₹ 36.63 crore.
- There were 10 STPs with capacity of 168.80 MLD for treatment of 101.84 MLD domestic sewage generated in urban areas of Panipat. The actual domestic sewage reaching these STPs was only 75 MLD, the remaining 26.84 MLD sewage was not tapped for treatment. Nine out of 10 STPs were meeting wastewater discharge norms, the discharge of Panipat District through Drain no. 2 into River Yamuna recorded (2024) the average BOD level of 85 mg/L (against the norm of 10mg/L) and average Faecal Coliform level of 4,000 MPN/100ML (against the norms of 100 MPN/ML).
- Municipal Corporation Panipat got constructed two STPs of 25 MLD and 15 MLD capacities for treatment of sewage discharge of 76 colonies for which construction of sewerage infrastructure was executed/

completed at a cost of ₹ 202.44 crore under AMRUT. These STPs were not operating on full capacity as discharge of only 2.1 MLD was reaching the STPs for want of end user connections as of May 2024.

- NGT directions in August 2019 stipulated 100 *per cent* treatment of generated sewage failing which the State Government was to recover compensation from the defaulting departments with effect from 01 April 2020. Audit observed in selected districts the extent of untreated domestic sewage was ranging between 10.89 *per cent* and 67.38 *per cent*. Haryana State Pollution Control Board (HSPCB) did not take cognizance of these violations to impose/recover the applicable environmental compensation amounting to ₹ 902.97 crore from the defaulting department/agencies.
- The State could not achieve the timeline set for purposeful reuse of treated wastewater. Moreover, HSPCB collected only ₹ 50.50 crore from 334 units of the imposed environmental compensation of ₹ 264.76 crore on 650 commercial/industrial units across selected eight districts during 2019-2024. In Gurugram North, Ballabgarh and Sonepat, 92.52 *per cent*, 81.50 *per cent* and 78.83 *per cent* of compensation was pending for collection.

*Recommendation:*

*To achieve effective sewage and sewerage management, the State may formulate the Standard Operating Procedure in co-ordination with the line departments for implementation and timely completion of sewerage infrastructure projects and get clearances in time for land/forest, etc.*

## Chapter 4: Compliance Audit Observations

Suspected embezzlement of ₹ 40.51 lakh occured in the office of the District Information and Public Relation Officer, Mewat at Nuh by creating fake unique IDs of fictitious employees and transferring the amount to their bank accounts on account of salary arrear of seventh pay commission and leave encashment.

***(Paragraph 4.1)***

Chaudhary Charan Singh Haryana Agricultural University, Hisar/Committee relaxed the bank guarantee requirement, enabling the agency to walk away from the project without facing any financial consequences/loss. Resultantly, expenditure of ₹ 5.60 crore incurred on incomplete biogas plant remained idle as the agency had abandoned the project since February 2020 after receiving more than 90 *per cent* agreement amount.

***(Paragraph 4.2)***

The Chaudhary Charan Singh Haryana Agricultural University suffered a loss of ₹ 6.37 crore due to release of payment through letter of credit to a contractor without receipt of mandatory shipping and inspection documents. Lapse occurred due to faulty terms and conditions in letter of credit. The contractor did not supply material after receiving the payment. Further, recovery efforts remained ineffective

***(Paragraph 4.3)***

The Directorate of Higher Education Department violated the prescribed Rules/Instructions while procuring goods/services for Government Colleges, moreover, inability to install and utilise the equipment/services resulted in wasteful expenditure amounting to ₹ 8.72 crore.

***(Paragraph 4.5)***

The Higher Education Department, Government of Haryana released ₹ 17.43 crore for start-up incubators in five Government colleges without verifying outcomes against measurable deliverables and Key Performance Indicators. Similarly, ₹ 13.68 crore spent on training of 4,649 candidates under the e-Karma project was largely unfruitful, as a miniscule number could start their earnings.

***(Paragraph 4.6)***

Kurukshetra University could utilize only ₹ 19.62 crore out of the first instalment of ₹ 41.67 crore under RUSA which resulted in reallocation of the remaining funds by State Project Director, RUSA to other institutions. It not only deprived the university of further RUSA grants but all sanctioned projects also remained incomplete, leading to denial of upgraded facilities to students and faculty of the university.

***(Paragraph 4.7)***

Six depots of Haryana Roadways of the Transport Department had not availed the benefit of concessional rates of user fee that was applicable for plying buses on national highways within boundaries of the districts of registration, resulting in avoidable excess expenditure of ₹ 4.65 crore on user fee.

***(Paragraph 4.8)***

Suspected embezzlement of ₹ 57.46 crore occured in the Director General, Development & Panchayat Department through unauthorized budget allocations and withdrawals using a fraudulent sanction letter and misused official login credentials. Payments were made without work orders or supporting documents, indicating serious control failures across Directorate Office (Director General, Development & Panchayat Department), District Development Panchayat Officer, Palwal, Block Development Panchayat Officer, Hassanpur and Treasury levels.

***(Paragraph 4.9)***

# Chapter 1

# Introduction

# CHAPTER-1

# INTRODUCTION

## 1.1 About the Report

There are 48 Departments and 41 Autonomous bodies functioning under the Government of Haryana as detailed in ***Appendix 1.1***. The primary purpose of this report is to bring important results of audit to the notice of the State Legislature. Auditing Standards require that the materiality level for reporting should be commensurate with the nature, volume and magnitude of transactions. The findings of audit are expected to enable the executive to take corrective actions, and also to frame policies and directives that will lead to improved operational efficiency and financial management of the organisations, thus, contributing to better governance.

This chapter explains the authority for audit, planning and extent of audit and responsiveness of Government to audit. Chapter 2 contains Performance Audit, Chapter 3 contain observations of the Subject Specific Compliance Audit and Chapter 4 contains observations emanating from compliance audit of Government Departments.

## 1.2 Budget profile

The position of budget estimates and actual expenditure by the State Government during 2019-24 is given in ***Table 1.1***.

**Table 1.1: Budget and actual expenditure of the State during 2019-24**

**(₹ in crore)**

| Expenditure | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | | 2023-24 | |
|---|---|---|---|---|---|---|---|---|---|---|
| | Budget Estimates | Actual | Budget Estimates | Actual | Budget Estimates | Actual | Budget Estimates | Actual | Budget Estimates | Actual |
| General Services | 35,358 | 31,884 | 37,228 | 34,734 | 39,680 | 37,948 | 44,001 | 42,069 | 46,245 | 45,398 |
| Social Services | 36,114 | 33,726 | 43,090 | 36,164 | 43,293 | 40,928 | 47,255 | 43,680 | 49,328 | 43,778 |
| Economic Services | 22,770 | 19,238 | 25,020 | 19,048 | 33,954 | 19,549 | 24,943 | 20,657 | 30,499 | 24,020 |
| Grants-in-aid and Contributions | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| **Total (1)** | **94,242** | **84,848** | **1,05,338** | **89,946** | **1,16,927** | **98,425** | **1,16,199** | **1,06,406** | **1,26,072** | **1,13,196** |
| Capital Outlay | 16,260 | 17,666 | 13,201 | 5,870 | 9,318 | 11,046 | 22,344 | 11,665 | 18,460 | 15,921 |
| Loans and Advances Disbursed | 1,407 | 1,309 | 1,213 | 926 | 1,239 | 966 | 3,662 | 2,462 | 4,198 | 4,055 |
| Repayment of Public Debt | 20,257 | 15,776 | 22,592 | 29,498 | 28,161 | 25,473 | 35,052 | 53,021 | 55,220 | 59,194 |
| Contingency Fund | - | - | - | - | - | - | - | - | - | - |
| Appropriation to Contingency Fund | - | - | - | 800 | - | - | - | - | - | - |
| Public Accounts disbursements | 1,41,707 | 42,171 | 51,356 | 50,245 | 59,394 | 51,728 | 55,066 | 67,825 | 69,355 | 74,037 |
| Closing Cash balance | - | 3,999 | - | 3,148 | - | 4,946 | - | 3,834 | - | 5,438 |
| **Total (2)** | **1,79,631** | **80,921** | **88,362** | **90,487** | **98,112** | **94,159** | **1,16,124** | **1,38,807** | **1,47,233** | **1,58,645** |
| **Grand Total (1+2)** | **2,73,873** | **1,65,769** | **1,93,700** | **1,80,433** | **2,15,039** | **1,92,584** | **2,32,323** | **2,45,213** | **2,73,305** | **2,71,841** |

**Source: Annual Financial Statements and Explanatory Memorandum of the Budget of the State Government.**

## 1.3 Application of resources of the State Government

As against the total budget outlay of ₹ 2,73,305 crore, the application of resources was ₹ 2,71,841 crore during 2023-24. The total expenditure[1] of the State increased by 28 *per cent* from ₹ 1,03,823 crore[2] to ₹ 1,33,172 crore[3] during the period 2019-20 to 2023-24 while revenue expenditure increased by 33 *per cent* from ₹ 84,848 crore to ₹ 1,13,196 crore and capital expenditure decreased by 10 *per cent* from ₹ 17,666 crore to ₹ 15,921 crore during the same period. Revenue expenditure ranged between 82 to 93 *per cent* of the total expenditure while capital expenditure was between six to 17 *per cent* during the period from 2019-20 to 2023-24.

## 1.4 Planning and conduct of audit

The audit process commences with risk assessment of various departments, autonomous bodies and schemes/projects which involves assessing the criticality/complexity of activities, the level of delegated financial powers, internal controls and concerns of the stakeholders and the previous audit findings. Based on the risk assessment, the frequency and extent of audit are decided and an Annual Audit Plan is formulated.

After completion of audit, an Inspection Report containing audit findings is issued to the head of the office with a request to furnish replies within four weeks. Whenever replies are received, audit findings are either settled or further action for compliance is advised. Important audit observations pointed out in these Inspection Reports are processed for inclusion in the Audit Reports of the Comptroller and Auditor General of India, which are to be submitted to the Governor of Haryana under Article 151 of the Constitution of India.

During 2023-24, compliance audit of 999 auditee units of departments under Section 13 and 38 auditee units of autonomous bodies under Sections 14, 19(2), 19(3) and 20(1) of Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971, was conducted by the office of the Principal Accountant General (Audit), Haryana as a field formation of the Comptroller and Auditor General of India.

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1 Total of Revenue Expenditure, Capital Outlay and Loans and Advances.

2 ₹ 1,03,823 crore = Revenue Expenditure: ₹ 84,848 crore + Capital Outlay: ₹ 17,666 crore + Loans and Advances: ₹ 1,309 crore.

3 ₹ 1,33,172 crore = Revenue Expenditure: ₹ 1,13,196 crore + Capital Outlay: ₹ 15,921 crore + Loans and Advances: ₹ 4,055 crore.

## 1.5 Significant audit observations and response of Government to audit

In the last few years, Audit had reported on several significant deficiencies in implementation of various programmes/activities as well as on the quality of internal controls in the selected departments, which adversely affect the success of programmes and functioning of the departments. The focus was on offering suitable recommendations to the Executive/ Management for taking corrective action and improving service delivery to the citizens. The Departments are required to send their responses to the draft paragraphs proposed for inclusion in the Reports of Comptroller and Auditor General of India within six weeks.

This Audit Report contains one Performance Audit and 10 compliance audit paragraphs[4] which were forwarded to the Administrative Secretaries concerned. Exit conference in respect of Performance Audit (PA) and Subject Specific Compliance Audit (SSCA) had been conducted with the Administrative Secretary. The replies of nine paragraphs were awaited from the concerned Administrative Secretaries (February 2026).

## 1.6 Government response to Inspection Reports

After periodical inspection of the Government departments/PSUs, the Principal Accountant General (Audit) issues the Inspection Reports (IRs) to the head of the offices audited with copies to the next higher Authority/Management. The executive authorities/managements are expected to promptly rectify the defects and omissions pointed out and report compliances to the Principal Accountant General (Audit) within four weeks. Half yearly reports of Inspection Reports (IRs) pending for more than six months are also sent to the concerned Administrative Secretaries of the departments to facilitate monitoring and compliance of the audit observations in the pending IRs.

A total of 26,651 paragraphs pertaining to 8,135 IRs were outstanding as of 31 March 2024, against various auditee units pertaining to different Departments, Public Sector Undertakings and Autonomous bodies in the State as detailed in ***Table 1.2***.

4 Including one SSCA.

**Table 1.2: Year-wise breakup of outstanding Inspection Reports and paragraphs**

| Year | Number of IRs | Number of paragraphs |
|---|---|---|
| Prior to 2017-18 | 5,989 | 14,296 |
| 2018-19 | 570 | 2,155 |
| 2019-20 | 454 | 1,789 |
| 2020-21 | 280 | 1,224 |
| 2021-22 | 228 | 1,324 |
| 2022-23 | 237 | 1,891 |
| 2023-24 | 377 | 3,972 |
| **Total** | **8,135** | **26,651** |

**Source: Information derived from IR Registers maintained in the O/o the PAG (Audit).**

Category-wise details of irregularities pointed out through these IRs which had not been settled as of March 2024 are indicated in ***Appendix 1.2***.

## 1.7 Follow-up on Audit Reports

## Discussion in Public Accounts Committee (PAC)

### 1.7.1 Compliance to Audit Reports

According to the instructions issued (October 1995) by the Government of Haryana, Finance Department and reiterated in March 1997 and July 2001, the administrative departments were to initiate *suo motu* action on all audit paragraphs featuring in the Comptroller and Auditor General's Audit Reports regardless of whether the cases were taken up for examination by the Public Accounts Committee (PAC) or not. The Administrative Departments were required to furnish Action Taken Notes (ATNs) indicating the remedial action taken or proposed to be taken by them within three months of the presentation of the Audit Reports to the Legislature.

Details of Audit Reports placed in the State Legislature during 2020-25 is given in ***Table 1.3***.

**Table 1.3: Status of discussion on Audit Reports Laid in State Legislature during 2020-25**

| Sr. No. | Name of Compliance/Performance Audit Report | Date of placement of Audit Reports in the State Legislature | Committee in which Compliance/PA Report are to be discussed | Status of discussion as of March 2024 |
|---|---|---|---|---|
| 1. | Compliance Audit Report- Non-PSU (Social, General and Economic Sectors) – 2019 (Report No. 3 of 2020) | 16 March 2021 | PAC | Discussed during 2021-22 |
| 2. | Compliance Audit Report on Social, General and Economic Sectors – 2020 (Report No. 4 of 2021) | 22 December 2021 | PAC/COPU | Discussed during 2022-23 & 2023-24 |
| 3. | Performance Audit on Direct Benefit Transfer (Report No. 2 of 2022) | 8 August 2022 | PAC | Discussed during 2023-24 |
| 4. | Performance Audit of Functioning of Transport Department (Report No. 4 of 2022) | 8 August 2022 | PAC | Discussed during 2023-24 |
| 5. | Compliance Audit of Energy & Power, Industries & Commerce and Urban Development clusters for the year ended 31 March 2021 (Report No. 7 of 2022) | 10 August 2022 | PAC[5] and COPU[6] | Discussed during 2023-24 |
| 6. | Compliance Audit Report-2 for the year ended 31 March 2021 (Report No. 1 of 2023) | 22 March 2023 | PAC and COPU[7] | Discussed during 2023-24 |
| 7. | Performance Audit on Rural and Urban Water Supply Schemes (Report No. 3 of 2023) | 25 August 2023 | PAC | Discussed during 2024-25 |
| 8. | Performance Audit on Public Health Infrastructure and Management of Health Services (Report No. 2 of the year 2024) | 13 November 2024 | PAC | Under discussion |
| 9. | Composite Audit Report – Civil and PSUs (Report No. 2 of 2025) | 27 August 2025 | PAC[8] and COPU[9] | ATNs awaited |

## 1.7.2 Action awaited for recovery pointed out in Audit reports

Action for recovery of ₹ 1,961.17 crore pointed out through 33 audit paragraphs appeared in Audit Reports for the years 2000-01 to 2019-20 was awaited as of March 2025. The details of outstanding recoveries pointed out by Audit is given in ***Appendix 1.3***. PAC has also recommended the departments concerned to recover this amount.

## 1.7.3 Compliance to Reports of PAC

Final action on 649 recommendations contained in 16th to 91st Reports of PAC for the years 1979-80 to 2024-25 was awaited as per details given in ***Appendix 1.4***. Department-wise details of the pending recommendations of the Public Accounts Committee is given in ***Appendix 1.5***.

[5] Three paragraphs of the Compliance Audit Report (4.1, 4.2 and 4.3).

[6] Six paragraphs of the Compliance Audit Report (2.1 to 2.3 and 3.1 to 3.3).

[7] One paragraph of the Compliance Audit Report (5.17).

[8] Eleven paragraphs of the Composite Audit Report (Three PAs, One SSCA and 6.1, 6.2, 6.3, 6.4, 6.5, 6.6 and 6.7)

[9] Four paragraphs of the Composite Audit Report (7.1, 7.2, 7.3 and 7.4)

# Chapter 2

# Performance Audit

# Chapter 2

## Rural Development Department

## Performance Audit on Mahatma Gandhi National Rural Employment Guarantee Scheme

### 2.1 Introduction

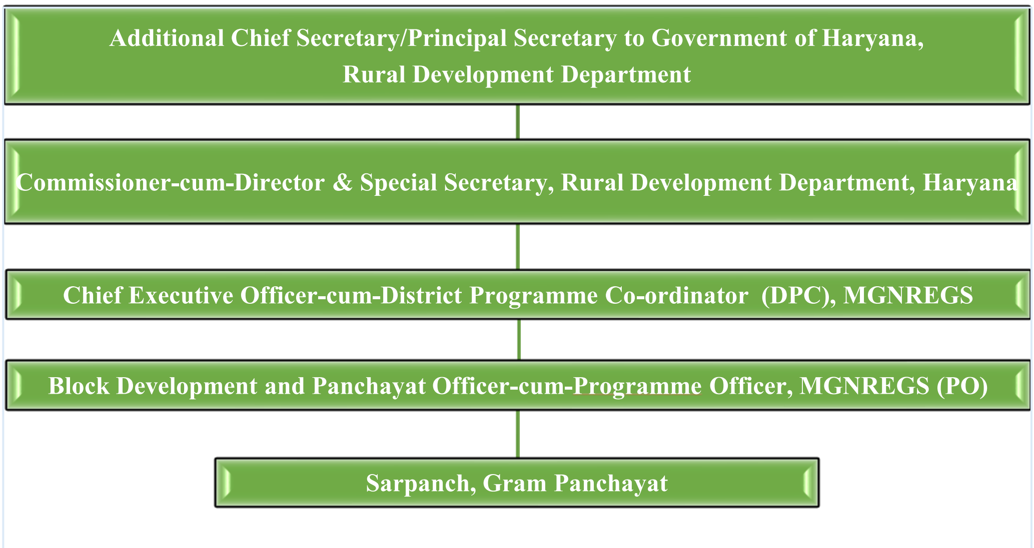
Government of India (GoI) enacted the National Rural Employment Guarantee Act (NREGA) in September 2005 which was subsequently renamed as the Mahatma Gandhi National Rural Employment Guarantee Act (MGNREGA) (October 2009). The Act guarantees of providing, at least 100 days of wage employment, in a financial year, to every household whose adult members volunteer to do unskilled manual work.

In accordance with Section 4 (1) of the Mahatma Gandhi National Rural Employment Guarantee Act, 2005, Government of Haryana notified the Haryana Rural Employment Guarantee Scheme in March 2007 and implemented (April 2008) in all the districts. The primary objective of the scheme is to enhance livelihood security by ensuring a minimum of 100 days of wage employment to rural households, while also creating assets that contribute to rural development. It is a centrally sponsored scheme implemented on a cost sharing basis between GoI and the State Government (90:10). The State Government also bears the total expenditure of delayed payment of the wages to the workers, unemployment allowance and administrative expenses of the State Employment Guarantee Council (SEGC).

### 2.2 Organisational set-up

The organisational set up for implementation of the scheme at different levels is as given in ***Chart 2.1***.

**Chart 2.1: Organisational structure for implementation of MGNREGS**



## 2.3 Audit Objectives

The Performance Audit was undertaken to ascertain:

- Whether planning process and financial management practices were adequately geared towards achieving the goals of the Act;
- Whether fair access to employment opportunities was achieved, as well as employment adequately generated, leading to social protection and livelihood security;
- Whether durable and useful assets were created and maintained in compliance with rules and regulations, while ensuring convergence with other programmes/schemes; and
- Whether appropriate and adequate monitoring, Social Audit and grievance redressal systems were inplace and functioning to achieve greater transparency and accountability.

## 2.4 Audit Criteria

The sources of audit criteria for assessing the implementation of various provisions of the Act were as under:

- Mahatma Gandhi National Rural Employment Guarantee Act, 2005, Operational Guidelines 2013, amendments thereto and Rules issued under the Act;
- Annual Master Circulars issued by the Ministry of Rural Development (MoRD), GoI;
- Haryana State Rural Employment Guarantee Scheme (as notified by the State Government);
- Government orders, circulars and instructions, Guidelines, etc., issued by Government of India and the State Government; and
- Punjab Financial Rules as applicable to Haryana and General Financial Rules.

## 2.5 Scope of Audit and sampling methodology

The Performance Audit was conducted covering the period from 2019-20 to 2023-24 by test check of records/documents at the State, District, Block and Gram Panchayat (GP) levels. Out of 22 districts, five Districts[1] (22.73 *per cent*) were selected for Audit using the Stratified Random Sampling Method. In

[1] (i) Karnal, (ii) Mewat, (iii) Hisar, (iv) Mahendergarh and (v) Yamunanagar.

selected five districts, 10 blocks[2] and 40 GPs[3] were selected for test-check. From selected 40 GPs, 280 works (seven works having highest expenditure selected from each GP) were selected for analysis and joint physical verification along with Departmental representatives. Four hundred Beneficiaries[4] were selected through Random Sampling method to conduct survey at the GP level.

An Entry Conference was held (22 July 2024) with the Commissioner and Secretary to Government of Haryana, Rural Development Department in which the audit methodology, scope, objectives and criteria were discussed. This Performance Audit Report has been prepared on the basis of examination of records, questionnaires, audit observations and responses to audit observations issued. The exit conference was held (26 September 2025) with the Director and Special Secretary, Rural Development Department and officers of the department followed by a meeting with the Commissioner & Secretary, Rural Development Department on 29 September 2025; the deliberations have been appropriately incorporated in the Report. Detailed replies were awaited (November 2025).

## 2.6 Acknowledgement

Audit acknowledges the co-operation and assistance extended by the Rural Development Department, District Rural Development Agencies, Block Development and Panchayat Officers, concerned Gram Panchayats, *etc*. in providing information and records during this Performance Audit.

## Audit findings

## 2.7 District Perspective Plan

Paragraphs 15.3.1 and 15.3.1.1 of MGNREGA Operational Guidelines, 2013 provide that for implementation of convergence of difference programmes with MGNREGS, a District Perspective Plan (DPP) should be prepared by the District Programme Coordinator (DPC) to identify the needs and gaps in the districts in all the sectors. This multi-year plan for different departmental projects is required to be included in the Development Plans of GPs. It also requires maintaining of a shelf of possible works to be taken up under the Scheme as and when demand for works arises.

Scrutiny of records revealed that the DPPs were not prepared in the selected districts, though the convergence works had been included in the shelf of works/projects.

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2 (i) Indri, (ii) Assandh, (iii) Nuh, (iv) Ferozepur Jhirka, (v) Bilaspur, (vi) Jagadhari, (vii) Barwala, (viii) Narnaund, (ix) Mahendergarh and (x) Kanina (Two blocks selected from each selected district through the Stratified Random Sampling Method).

3 Four GPs selected from each selected block through Probability Proportional to Size without Replacement (PPSWOR) method.

4 10 beneficiaries selected from each GP.

The Department while admitting the facts stated (September 2025) that the DPPs were prepared after the issuance of Guideline by the Ministry of Rural Development till 2018-19 and assured that the DPPs will be prepared in future.

## 2.8 Non-preparation of Development plan

Para 6.3 of MGNREGA Operational Guidelines, 2013 provides that the projects to be taken up as part of the Labour Budget should emerge from an integrated plan for local development with focus on Natural Resource Management especially on a micro watershed basis so that sustainable livelihoods are created. The needs of the people may be identified through consultations with different stakeholders like MGNREGS workers, Self Help Groups (SHGs), small and marginal farmers, Watershed Committees and agricultural labour. Special efforts should be made to include the priorities suggested by Scheduled Castes and Scheduled Tribes.

Audit scrutiny of Gram Sabhas proposals available at Block level and resolution registers of concerned GPs available at GP levels revealed that the GPs were only submitting lists of works to the Block Development and Panchayat Officers. Thus, Development Plans were not prepared in the selected Gram Panchayats (GPs). Records evidencing the participation of stakeholders such as MGNREGS workers, Self-Help Groups (SHGs), small and marginal farmers, Watershed Committees and agricultural labourers in the preparation of lists were not available at the GP level. In the absence of such records, Audit could not ascertain whether these stakeholders were involved in the preparation process of the planned works.

The Department admitted (September 2025) the facts in exit meeting.

## 2.9 Labour Budget

Section 14(6) of the MGNREGA 2005 provides that District Programme Coordinator (DPC) must annually prepare LB for next financial year containing anticipated demand for unskilled works by following bottom up participatory planning. Gram Panchayat identifies and prioritises work proposal and sends to block Programme Officer for consolidation into block annual plan, which further submits to DPC to prepare annual plan. DPC submits the LB to the State Government for seeking approval from Ministry of Rural Development of Government of India.

The details of preparation of LB by the 40 selected GPs, submitted to Block Development and Panchayat Officers for consolidation at Block and thereafter at District levels for the year 2019-24 is given in ***Table 2.1***.

**Table 2.1: Details of preparation of Labour Budget**

| Sr. No. | Particular | 2019-20 | 2020-21 | 2021-22 | 2022-23 | 2023-24 |
|---|---|---|---|---|---|---|
| | | (in number) | | | | |
| 1 | No. of GPs which proposed LBs (Out of 40 GPs) | 26 | 33 | 30 | 24 | 28 |
| 2 | No. of works proposed by the GPs in their LBs (Details against SL. No. 1) | 425 | 658 | 526 | 397 | 410 |
| 3 | No. of works included in the LBs by the blocks against proposed works as mentioned in Sr. No. 2 | 380 | 856 | 652 | 382 | 475 |
| 4 | No. of GPs who did not propose (Out of 40 GPs) | 14 | 7 | 10 | 16 | 12 |
| 5 | Works included at Block level of the GPs who did not propose LB (Sr. No. 4) (number of GPs) | 14 | 5 | 10 | 8 | 12 |
| 6 | Number of Works included at Block level of GPs who did not propose (Details mentioned against Sr. No. 4) | 257 | 427 | 63 | 94 | 279 |

**Source: Data obtained from Blocks/GPs**

Analysis of the above data of the selected GPs revealed that:

- between 24 and 33 GPs submitted their proposals for LBs, while seven to 16 GPs did not submit their LB proposals during the period 2019-24 ***(Appendix 2.1)***.
- between 5 and 14 GPs did not submit their proposals for works through the LB during the same period. Despite this, between 63 and 427 works were included in the LBs at the Block level without any involvement of the GPs ***(Appendix 2.1)***.
- GPs had submitted their LB proposals by including 397 to 658 works, whereas after consolidation at the Block level, 380 to 856 works were shown during 2019-24. This change in the number of works was made without the involvement of the concerned GPs, as required under the provision *ibid* ***(Appendix 2.1)***.
- Mewat district during 2021-22 to 2023-24 forwarded/finalised[5] their LBs after finalisation[6] by the GoI. Finalisation of LB at the district level after the being approved for the State level by GoI defeated the purpose of preparation of Labour budget.

It was observed that addition and deletion of works in labour budget was done at block level, without any proposal being received from concerned GPs, which shows that the department did not adhere to the bottom up participatory planning process as envisaged in the guidelines *ibid*. This resulted in variation in the generation of person-days as discussed under Paragraph 2.15

The department while confirming the facts stated (September 2025) that at the planning stage it could not be ascertained as to how many works will be covered from the included list in the LB and post-facto approval will be sought from GOI for the districts with delayed submission of LB. Department's reply is not

5 2nd April 2021, 1st April 2022 and 31st March 2023

6 2nd March 2021, 21st March 2022 and 7th March 2023

tenable, as the Labour Budget as per guidelines should be assessed/ascertained at the planning stage with the GP/Block level participation, so that demand for can be assessed accurately.

## 2.10 Non-preparation of State Information, Education and Communication Plan

Paragraph 5.4.2 of MGNREGA Operational Guidelines, 2013 stipulates that all States should develop an Information, Education and Communication (IEC) Plan on MGNREGA with focus on reaching out to the registeredworkers as well as other groups which could benefit from MGNREGA. The IEC plan should clearly indicate State, District, Block and local level activities. For awareness generation all State Governments will undertake intensive and regular IEC drives using different media to publicise the key messages and key provisions of MGNREGA to various stake holders. More intensive campaigns shall be done in migration prone areas in advance of and during migration months.

Audit observed that no IEC plan was prepared at State, District and Block level although some IEC activities were organised in the test checked districts during 2019-24. However, an amount of ₹ 454.12 lakh was incurred on IEC activities at District and Blocks level during 2019-24. Though, a few activities like wall paintings, printing of pamphlets and jobcards were organised in the selected districts, however, organised or systematic efforts were not made by the selected districts to execute the IEC activities.

This was also corroborated by the results of survey of beneficiaries as 172 (43 *per cent*) beneficiaries were not aware about the entitlement of wages. 195 (49 *per cent*) beneficiaries were not aware about the timelines of payment of wages.122 (31 *per cent*) beneficiaries were not aware about the minimum 100 days of employment during a financial year and 207 (52 *per cent*) beneficiaries stated that the selection of works were not discussed with them in the Gram Sabha meetings.

Thus, due to inadequate execution of IEC activities and in absence of an IEC Plan, the beneficiaries remained unaware of the scheme's benefits.

The Department while admitting the facts stated (September 2025) that few IEC activities like Organization of Rozgar Diwas, Job Card updation/ verification camp, Wall Writings, Information Display Board, Success stories, Collection of images/videos of MGNREGS works, awareness camp, Print advertisement etc. are being conducted.

## 2.11 Conduct of Rozgar Diwas

Paragraph 3.3 (i) of MGNREGA Operational Guidelines, 2013 stipulates that every GP should organise a Rozgar Diwas at least once every month. At this event, the GP should pro- actively invite applications for work from potential workers for the current, as well as subsequent quarters.

The 'Employment Guarantee Day' should be earmarked for processing work applications and related activities such as disclosure of information, allocation of work, payment of wages and payment of unemployment allowances.

The status of Rozgar Diwas organised in the selected GPs during 2019-24 is given in ***Table 2.2***.

**Table 2.2: Status of 'Rozgar Diwas' organised in selected GPs**

| Year | Number of GPs | Rozgar Diwas to be organised | Number of Rozgar Diwas organised | Shortfall in organizing Rozgar Diwas | Percentage of shortage |
|---|---|---|---|---|---|
| 2019-20 | 40 | 480 | 155 | 325 | 68 |
| 2020-21 | 40 | 480 | 162 | 318 | 66 |
| 2021-22 | 40 | 480 | 192 | 288 | 60 |
| 2022-23 | 40 | 480 | 176 | 304 | 64 |
| 2023-24 | 40 | 480 | 151 | 329 | 69 |
| **Total** | **200** | **2,400** | **836** | **1,564** | **65** |

**Source: Data compiled from information provided by GPs**

It was also observed that out of selected 40 GPs, in eight GPs[7] of four Blocks[8], no *Rozgar Diwas* was organized in 2020-21. Further, no *Rozgar Diwas* was organized by four GPs[9] of Ferozepur Jhirka Block during 2022-23. However, in all selected GPs, the shortfall in organising of *Rozgar Diwas* was ranging between 18 *per cent* and 83 *per cent (**Appendix 2.2**)*. No record was found available in the selected GPs elucidating the reasons for not organising the Rozgar Diwas.

The Department admitted the facts and stated (September 2025) that the *Rozgar Diwas* is being conducted on interval basis, however, it will be ensured to organize it once in a month at GP level.

## 2.12 Funding Pattern

The MGNREGA is a demand driven wage employment programme. Release of Central share (CS) of funds are based on the projection of labour demand in the agreed to (between Central and State Government) Labour Budget.

Central share of funds under MGNREGA are normally released in two tranches. While the release of 1st tranche (including upfront money) of Central share is based on proportionate funds requirement as per the agreed LB to take care of requirement for the first six months of the financial year, subject to a maximum of 50 *per cent* of the total funds required for a whole year. The further release

7 (i) Jewara, (ii) Badhawar (Barwala), (iii) Kapro, (iv) Rakhi Shahpur (Narnaund), (v) Chhajiawas (Mahendergarh), (vi) Pota, (vii) Gahera (Kanina) and (viii) Khundana.

8 (i) Barwala, (ii) Narnaund, (iii) Mahendergarh and (iv) Kanina.

9 (i) Basai Meo, (ii) Hasanpur Bilonda, (iii) Sakras and (iv) Luhinga Khurd (Ferozepur Jhirka).

of 2nd tranche is based on unspent balances and actual performance against the agreed LB during the year.

The sharing ratio between GoI and State under the various components of the scheme is given in ***Table 2.3***.

**Table 2.3: Funding pattern**

| **Details of component** | **Central share** | **State share** |
|---|---|---|
| Wages for Unskilled labour | 100 *per cent* | - |
| Wages for Skilled and Semi-skilled labour | 75 *per cent* | 25 *per cent* |
| Cost of material | 75 *per cent* | 25 *per cent* |
| Unemployment allowance and compensation for delay in payment | - | 100 *per cent* |
| Administrative Expenditure | 100 *per cent*[10] | Expenditure of SEGC |

**Source: MGNREG Act, 2005**

The Central share of the funds is released to State Employment Guarantee Fund (SEGF) for onward allocation to the Districts/Panchayats/Programme Implementing Agencies (PIAs) of the respective State. The SEGF is expended and administered as per State Government notified fund governance rules in accordance with the provisions of MGNREGA.

### 2.12.1 Release of funds for MGNREGS

Paragraph 2 of sanction letter issued by the Ministry of Rural Development (MoRD) GoI provided that State Government should transfer the funds (during 2019-21) along-with the State share to the SEGF for programme implementation within three days from the date of receipt of these funds. Further, for the funds transferred during 2021-24, the Central Share and the corresponding State Share had to be released by the State to the State Nodal Account (SNA) within a maximum period of 15 days from the receipt of Central Share.

The funds released and expenditure incurred thereagainst during 2019-2024 are given in ***Table 2.4***.

**Table 2.4: Funds released and expenditure**

**(₹ in crore)**

| **Year** | **OB** | **Released funds** | | | | **Total releases** | **Misc. receipt** | **Total fund available** | **Expenditure incurred** | | | | **Total expenditure** | **Interest refunded to Government** | **CB** |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | **Material** | | **Wages** | **Admin** | | | | **Material** | | **Wages** | **Admin** | | | |
| | | **CS** | **SS** | | | | | | **CS** | **CS** | | | | | |
| **1** | **2** | **3** | **4** | **5** | **6** | **7** | **8** | **9** | **10** | **11** | **12** | **13** | **14** | **15** | **16** |
| 2019-20 | 35.70 | 95.55 | 30.22 | 242.71 | 0.00 | 368.48 | 0.61 | 404.79 | 83.05 | 27.68 | 242.71 | 11.59 | 365.03 | 0.00 | 39.76 |
| 2020-21 | 39.76 | 162.67 | 54.22 | 603.08 | 0.00 | 819.97 | 0.85 | 860.58 | 180.57 | 60.18 | 603.08 | 13.26 | 857.09 | 0.00 | 3.49 |
| 2021-22 | 3.49 | 231.06 | 77.02 | 464.75 | 34.52 | 807.35 | 1.01 | 811.85 | 181.79 | 60.60 | 464.75 | 11.37 | 718.51 | 0.83 | 92.51 |
| 2022-22 | 92.51 | 67.63 | 22.54 | 310.40 | 0.00 | 400.57 | 0.90 | 493.98 | 114.43 | 38.14 | 310.40 | 14.22 | 477.19 | 1.03 | 15.76 |
| 2023-24 | 15.76 | 114.34 | 38.11 | 363.31 | 4.60 | 520.36 | 1.34 | 537.46 | 116.59 | 38.86 | 363.31 | 17.33 | 536.09 | 0.75 | 0.62 |
| **Total** | | **671.25** | **222.11** | **1,984.25** | **39.12** | **2,916.73** | **4.71** | **2,921.44** | **676.43** | **225.46** | **1,984.25** | **67.77** | **2,953.91** | **2.61** | |

**Source: Directorate of Rural Development Department.**

**CS: Central Share, SS: State Share, OB: Opening Balance and CB: Closing Balance**

10 Administrative expenditure may be upto six *per cent* of the total expenditure including upto 0.5 *per cent* expenditure on Social Audit.

Audit observed that:

- There was enhancement in LB during the Covid-19 pandemic year 2020-21, no specific reasons were on record.
- The State Government transferred the funds (Centre share and State share amounted to ₹ 671.25 crore and ₹ 222.11 crore on material) during 2019-24 to the SEGF/SNA for programme implementation with delays ranging between one to 131 days with an average delay of 50 days ***(Appendix 2.3)***.

In the exit meeting, the Department acknowledged (September 2025) that the delay was attributable to the release of funds by the Finance Department and would be pursued with the Department.

## 2.13 Abnormal Delay in payment of wages

In terms of Paragraph 29 of the revised Schedule II of MNREGA, 2005 and vide GoI notification No. S.O.19 (E) January 2014, a detailed procedure for establishing a compensation system for delay in payments has been laid down. As per system, MGNREGS workers are entitled to receive delayed compensation at the rate of 0.05 *per cent* of the unpaid wages per day of the delay beyond the 16th day of the closure of the muster roll. The amount paid for delayed compensation is to be recovered from the responsible officials.

During scrutiny of muster rolls of selected 280 works from selected 40 GPs, it was noticed that wages amounting to ₹ 2.69 crore for 794 muster rolls pertaining to 120 works under 34 GPs were paid with delays ranging from one to 552 days against the stipulated time ***(Table 2.5)***. No document regarding payment of compensation for delayed payment of wages was found on record in respect of these cases.

**Table 2.5: Details of delayed payment of wages in test checked GPs during 2019-24**

| Sr. No | Name of GPs | No. of Muster rolls | No. of work | Period of work | Amount (₹ in lakh) | Delays ranging in days |
|---|---|---|---|---|---|---|
| | **Karnal (Block Indri)** | | | | | |
| 1 | Biana | 6 | 2 | 08 March 2022 to 05 January 2024 | 1.77 | 34-325 |
| 2 | Dhanokheri | 14 | 3 | 06 January 2021 to 20 December 2023 | 3.81 | 32-115 |
| 3 | Khanpur | 28 | 3 | 11 March 2022 to 17 January 2024 | 6.75 | 30-263 |
| 4 | Musepur | 19 | 3 | 06 September 2019 to 23 February 2020 | 4.99 | 21-417 |
| | **Karnal (Block Assandh)** | | | | | |
| 5 | Ardana | 23 | 3 | 30 October 2019 to 29 December 2023 | 3.40 | 20-49 |
| 6 | Kolkhera | 33 | 3 | 21 September 2020 to 23 March 2024 | 6.85 | 18-111 |
| 7 | Padhana | 12 | 2 | 13 September 2019 to 05 February 2021 | 2.97 | 14-339 |
| 8 | Salwan | 98 | 3 | 20 August 2022 to 21 March 2024 | 32.10 | 23-126 |
| | **Mewat (Block Nuh)** | | | | | |
| 9 | Bajhera | 15 | 3 | 17 September 2019 to 05 January 2024 | 8.16 | 3-49 |
| 10 | Baroji | 24 | 7 | 16 December 2019 to 17 January 2024 | 14.93 | 8-60 |
| 11 | Dihana | 9 | 4 | 13 February 2020 to 29 February 2024 | 14.54 | 4-45 |
| 12 | Tain | 6 | 3 | 04 November 2019 to 19 October 2023 | 4.15 | 10-52 |

| Sr. No | Name of GPs | No. of Muster rolls | No. of work | Period of work | Amount (₹ in lakh) | Delays ranging in days |
|---|---|---|---|---|---|---|
| | **Mewat (Block Ferozepur Jhirka)** | | | | | |
| 13 | Basai Meo | 10 | 4 | 09 September 2019 to 24 December 2020 | 9.68 | 2-148 |
| 14 | Hasanpur Bilonda | 13 | 5 | 27 February 2020 to 12 September 2024 | 13.60 | 2-61 |
| 15 | Luhinga Khurd | 8 | 6 | 22 November 2019 to 25 February 2021 | 29.90 | 2-128 |
| 16 | Sakras | 5 | 3 | 24 January 2020 to 30 January 2022 | 6.07 | 4-102 |
| | **Yamuna Nagar (Block Bilaspur)** | | | | | |
| 17 | Bhawanipur | 12 | 2 | 26 December 2019 to 17 July 2021 | 1.87 | 2-206 |
| 18 | Kathgarh | 69 | 8 | 25 September 2020 to 14 August 2023 | 19.71 | 3-552 |
| 19 | Manglore | 20 | 4 | 12 September 2019 to 13 March 2020 | 4.49 | 9-89 |
| 20 | Sultanpur | 11 | 2 | 21 January 2020 to 20 March 2020 | 2.01 | 4-54 |
| | **Yamuna Nagar (Block Jagadhri)** | | | | | |
| 21 | Bhojpur | 10 | 2 | 07 April 2022 to 09 March 2023 | 2.65 | 11-51 |
| 22 | Kail | 18 | 3 | 25 July 2018 to 15 March 2024 | 3.22 | 1-67 |
| 23 | Lapra | 52 | 7 | 18 September 2019 to 21 March 2024 | 16.91 | 2-122 |
| 24 | Rampur Majra | 15 | 5 | 21 June 2019 to 19 August 2023 | 4.46 | 4-45 |
| | **Hisar (Block Barwala)** | | | | | |
| 25 | Bhaini Badhshahpur | 23 | 1 | 27 July 2023 to 04 August 2023 | 4.34 | 81 |
| 26 | Jewera | 83 | 6 | 30 December 2020 to 01 February 2024 | 13.79 | 36-89 |
| 27 | Kumbha Khera | 35 | 6 | 19 January 2021 to 14 February 2024 | 7.47 | 27-164 |
| 28 | Badhawar | 48 | 5 | 31 December 2020 to 07 June 2022 | 10.46 | 10-201 |
| | **Hisar (Narnaund)** | | | | | |
| 29 | Kheri Lochab | 51 | 2 | 12 August 2022 to 12 December 2023 | 8.19 | 34-43 |
| 30 | Kapro | 5 | 1 | 25 March 2022 to 31 March 2022 | 0.45 | 241 |
| 31 | Moth Rangran | 24 | 2 | 22 March 2023 to 13 September 2023 | 1.48 | 28-42 |
| 32 | Rakhi Shahpur | 8 | 2 | 22 August 2023 to 14 January 2024 | 2.16 | 48-58 |
| | **Mahendergarh (Block Mahendergarh)** | | | | | |
| 33 | Khudana | 4 | 2 | 08 November 2019 to 17 January 2021 | 2.28 | 21-40 |
| | **Mahendergarh (Block Kanina)** | | | | | |
| 34 | Gahera | 4 | 3 | 18 September 2020 to 22 September 2022 | 1.20 | 19-21 |
| | **Total** | **794** | **120** | | **268.82** | **1-552** |

The Department stated (September 2025) that instructions were issued to field functionaries for timely payment to MGNREGS workers.

## 2.14 Implementation of MGNREGS and Employment Generation

The main objective of the Scheme is to enhance livelihood security to households in rural areas of the State by providing round the year employment with minimum guarantee of one hundred days of wage employment in a financial year to every household volunteer to do unskilled manual work. Audit observations in respect of implementation of the Scheme and employment generation as discussed below:

### 2.14.1 Registration of Households

Paragraph 3.1.1 (ii) of MGNREGA Operational Guidelines, 2013 stipulates that a door-to- door survey should be undertaken by each GP every year to identify eligible households who have been missed out and wish to be registered under the Act. Paragraph 3.1.4 of MGNREGA Operational Guidelines, 2013 provides that all particulars of a household found to be eligible after verification, will be entered in the MIS (NREGASoft) by the Panchayat Secretary or the Gram Rojgar Sahayak (GRS) or a person duly authorized by the State Government

Audit observed in the test checked GPs that:

- none of the 40 GPs had maintained records relating to the applications received for registration under the scheme *vis-à-vis* details of households registered against these applications during 2019-24. Due to this, transparency in accepting or rejecting the applications could not be ascertained in audit.
- no door-to-door survey was conducted by the Programme Officers during 2019-24 in the selected districts.
- In 263 cases pertaining to four GPs[11], two job cards were issued to a single household/individual (HH). Out of these, 37 Job Card holders had got work on both the Job Cards. The existence of double JCs increases the risk of irregular, simultaneous payments being made to the same cardholders. Audit observed that the payment of ₹ 3.51 lakh on the second JC ***(Appendix 2.4),*** was made to these 37 JC holders.

In absence of the basic records like details of application received, job card registers, audit was unable to ensure the authenticity of the registration process.

The Department assured (September 2025) in exit meeting that action will be initiated in the cases of individuals with two job cards.

### 2.14.2 Issue and updation of Job cards

#### *2.14.2.1 Maintenance of mandatory Registers for Registration and Job Cards*

Paragraph 3.1.2 (i) of Operational Guidelines, 2013 stipulates that a household having adult members desirous of seeking unskilled employment in MGNREGS may apply for registration. Paragraph 3.1.5 (i) stipulates that if a household is found to be eligible for registration, the GP will, within a fortnight of the receipt of application, issue a Job Card to the HH. Further Paragraph 3.1.5 (xii) explained that all entries in the JC should be duly authenticated by means of signature of an authorised officer[12]. Paragraph 10.3.5 stipulates that Job Card Application Register is required to be maintained at GP level by the Panchayat Secretary.

Audit observed in the selected GPs that:

- The application register for registration and Job Card Register of workers was not maintained in 20 out of 40 test checked GPs. Therefore, Audit could not verify whether the beneficiary, who had applied for registration, was able to register or not and authenticity of issuance of job card within a fortnight period as mandated could not be ascertained.

[11] (i) Sakras, (ii) Hasanpur Bilonda, (iii) Basai Meo and (iv) Luhinga Khurd.
[12] Sarpanch/Panchayat Secretary.

- Further, marking of attendance on job cards, updated payments made, work demanded by the beneficiaries, affixing of photographs on the job cards as well as on job card register were not found in any test checked GPs. Even photo identity of job card holders was not found on NREGASoft in respect of all test-checked 40 GPs.

The Department while admitting the facts stated (September 2025) that instructions for maintaining/ updating all the mandatory registers at GPs level will be ensured.

***2.14.2.2 Updation of Job Cards***

Paragraph 3.1.5 (xv & xvi) of MGNREGA Operational Guidelines, 2013 provides that if for any reasons, a JC is to be cancelled, the PO, after independent verification of facts and giving the concerned person an opportunity to be heard, may direct the GP to cancel such JC. The list of all cancelled JC will be made public and should be presented to the GS. Accordingly, it would be updated in the MIS and the GP will send a list of additions/deletions to the PO.

During scrutiny of records relating to updation of JCs in test GP Tain (Block-Nuh), it was noticed that 951 job cards were deleted on a single day i.e. 14 December 2022 citing the reason as 'not willing to work'. Out of these deleted job cards, 285 job cards were added/registered in April/May 2020.

Further, it was observed during scrutiny of the muster rolls of work[13] that 184 job card holders out of 285 deleted job cards were employed for work. If these 184 job card holders were engaged in the work during 2020-2022 then the reason recorded for deletion as 'not willing to work' does not hold good. Further, it was observed that signature/thumb impression of workers as well as signature/certification of muster roll by PO were not found on muster roll of the work *ibid*.

Records relating to deletion of these workers like registration register, independent verification by PO, list of deleted job cards which was sent to the concerned PO, were not found on record in the GP/block. Thus, in the absence of required records, Audit could not ascertain the authenticity/ reasons for deletion of 951 job cards in a single day.

The Department stated (September 2025) in the exit conference that detailed reply/ report will be sent on deletion of jobs cards.

However, beneficiary survey of 400 beneficiaries revealed that 115 beneficiaries did not have physical job cards. Photographs were not found affixed in JCs of 145 beneficiaries while as joint photographs were affixed on JCs of 31 beneficiaries. Further, 380 beneficiaries stated that oral requests for registration were entertained; 328 beneficiaries stated that the registration process

[13] Digging of pond in panchayat land at GP-Tain Block-Nuh for the period 2021-22

was open throughout the year; 137 beneficiaries stated that there were no discrepancies regarding payment entries in JCs; 134 beneficiaries stated that there were no discrepancies regarding work done entries in JCs and 180 beneficiaries stated that signature column in the JC was blank.

## 2.15 Projected and achieved person days

Paragraph 6.1.3 of MGNREGA Operational Guidelines, 2013 stipulates that District Programme Coordinator has to ensure strict adherence to the bottom-up approach of planning for approval of the selected shelf of projects by each of the Gram Sabhas in the district.

The details of Person days (PDs) proposed, approved and actual generation in the State is given in ***Table 2.6***.

**Table 2.6: Details of PDs proposed, approved and actual generation in the State**

**(Figures in lakh)**

| Year | No. of PDs projected in LB | No. of PDs approved by GoI | No. of PDs actually generated | Revised approval of PDs by GoI | Short (-)/ excess (+) approval of PDs | Shortfall (-)/ excess (+) in PDs with reference to projected | Shortfall (-)/ excess (+) generation of PDs against original approval |
|---|---|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5 | 6 (4-5) | 7 (2-4) | 8 (4-3) |
| 2019-20 | 119.26 | 100.00 | 91.19 | - | (-) 8.81 | (-) 28.07 (24) | (-) 8.81 (9.66) |
| 2020-21 | 125.00 | 100.00 | 179.62 | 185.00 | (+) 5.38 | (+) 54.62 (44) | (+) 79.62 (44.32) |
| 2021-22 | 125.00 | 100.00 | 146.39 | 141.00 | (-) 5.39 | (+) 21.39 (17) | (+) 46.39 (31.69) |
| 2022-23 | 200.00 | 125.00 | 96.50 | - | (-) 28.50 | (-) 103.50 (52) | (-) 28.50 (29.53) |
| 2023-24 | 126.77 | 100.00 | 123.20 | 120.00 | (-) 3.20 | (-) 3.57 (3) | (+) 23.20 (18.83) |
| **Total** | **696.03** | **525.00** | **636.90** | | | | |

**Source: Departmental data**

***Note: Figures in parenthesis indicate percentage.***

From the above table it is evident that projected PDs in LBs were not achieved in 2019-20, 2022-23 and 2023-24. However, during 2020-22, excess generation of PDs over the GoI approved PDs was noticed during the Covid-19 pandemic year. No reasons for the excess generation was found on record.

Though, the provision to revise the LB existed, revised LB was not got approved as per actually generated PDs. GoI reduced PDs in 2021-22 and 2023-24 except 2020-21 (the Covid-19 pandemic year). It is pertinent to mention that the excess generation of PDs for the year 2019-20 and 2022-23 was not approved by GoI (December 2024).

Similarly, shortfall in achievement of projected PDs ranging between 2.05 lakh and 21.07 lakh during 2019-2024 was noticed in the selected districts except Hisar in which 1.53 lakh PDs were generated in excess against the projected PDs ***(Appendix 2.5)***.

Further, PDs were generated in excess in all the selected Blocks except Firozpur Jhirkha Block in which shortage of 2.92 lakh PDs were found against the projected PDs during 2019-24 ***(Appendix 2.6)***. This resulted in the non-participation of GPs in the preparation of LB.

This indicated that the LB did not originate from proposals submitted at GP level, as the modifications in number and nature of works were made at Block/ District level as discussed in Paragraph 2.9.

The Department confirmed the facts in exit meeting and stated (September 2025) that proposal for post-facto approval of the achieved person days will be sent to GOI for approval.

## 2.16 Guaranteed 100 days employment

Mandate of the MGNREGA is to provide at least 100 days of guaranteed wage employment in a financial year to every rural household whose adult members volunteer to do unskilled manual work. The status of employment provided in the State during 2019-24 under MGNREGS as available on MIS is detailed in ***Table 2.7***.

**Table 2.7: Profile of employment provided in the State as a whole during 2019-24**

| Year | Number of HHs working | Number of HHs completed employment | | | | Percentage of HHs completed employment | | | |
|---|---|---|---|---|---|---|---|---|---|
| | | 100 days | 70 to <100 days | 50 to <70 days | <50 days | 100 days | 70 to <100 days | 50 to <70 days | <50 days |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 (3/2*100) | 8 (4/2*100) | 9 (5/2*100) | 10 (6/2*100) |
| 2019-20 | 2,57,793 | 4,831 | 35,295 | 28,073 | 1,89,594 | 2 | 14 | 11 | 74 |
| 2020-21 | 4,56,965 | 14,077 | 81,098 | 48,941 | 3,12,849 | 3 | 18 | 11 | 68 |
| 2021-22 | 4,03,747 | 11,041 | 52,402 | 44,927 | 2,95,377 | 3 | 13 | 11 | 73 |
| 2022-23 | 3,07,954 | 3,447 | 31,172 | 30,187 | 2,43,148 | 1 | 10 | 10 | 79 |
| 2023-24 | 3,66,501 | 2,557 | 45,753 | 40,601 | 2,77,590 | 1 | 12 | 11 | 76 |
| **Total** | **17,92,960** | **35,953** | **2,45,720** | **1,92,729** | **13,18,558** | **2** | **14** | **11** | **74** |

**Source: MIS Data**
**HH: Household**

The proportion of households completing 100 days or more were one to three *per cent*, whereas 68 to 79 *per cent* of households got employment for less than 50 days.

During 2019-24, selected GPs proposed their LBs in terms of number of works, utilisation of labour/person-days and material was neither assessed at the GP level nor at block level. Further, the demand register or work register was not maintained in these GPs. Therefore, it was not possible to ascertain the number of persons who demanded work.

It was observed that GPs ranging between 6.62 *per cent* and 32.14 *per cent* did not generate even a single PD of employment during 2019-2024 as given in ***Table 2.8***.

**Table 2.8: Details of GPs with 'nil' person days in the State**

| Year | Number of GPs in the State | Number of GPs with Nil Person Days | Percentage |
|---|---|---|---|
| 2019-20 | 6,331 | 2,035 | 32.14 |
| 2020-21 | 6,318 | 418 | 6.62 |
| 2021-22 | 6,256 | 460 | 7.35 |
| 2022-23 | 6,250 | 1,699 | 27.18 |
| 2023-24 | 6,242 | 1,260 | 20.18 |

**Source: Data compiled from R 5.1.6 on NREGASoft**

It was also noticed that the GPs of selected Districts ranging between 1.84 *per cent* and 62.39 *per cent* did not generate a single PD during 2019-2024 ***(Appendix 2.7)***. Thus, in absence of demand register, it could not be ascertained whether PD were generated or not despite there being a demand for employment.

The Department replied (January 2025) that MGNREGA is demand driven scheme and work is being provided as per the demand of the household. In the absence of demand register, the contention of the department was unverifiable.

## 2.17 Payment of wages to workers

Paragraph 16 of Schedule-I of MGNREGA mandates that wage payment be made only after measurements are taken at the worksite by an authorised person within three days of muster roll closure. Further, Paragraph 7.14.2 of Operational Guidelines, 2013 provides that pay orders can be generated through the software after weekly muster rolls and measurements recorded in Measurement Book (MB) are entered into NREGASoft.

### 2.17.1 Non-payment of wages

Scrutiny of records revealed that five works were executed during 2019-24 in selected GPs[14] of selected Blocks[15]. In these works, 43 workers were deployed through nine muster rolls and 527 person days were generated. However, the muster rolls were not entered in MIS for generating pay orders due to which the wages amounting to ₹ 1.64 lakh (***Appendix 2.8***) were not paid to the workers engaged in these works. Moreover, though the measurement was recorded in MB the related payment was not made to the workers. Further, it was observed that the fund transfer orders (FTOs) of above transaction were not re-generated.

Thus, non-entry of muster rolls in MIS and non-regeneration of Fund Transfer Orders resulted in non-payment of wages despite execution of works.

The Department while confirming the facts stated (September 2025) in exit meeting that concerned BDPOs-cum-PO (MGNREGS) have been asked to submit detailed report regarding non-payment of wages.

14 (i) Hasanpur Bilonda, (ii) Luhinga Khurd, (iii) Bajhera, (iv) Kail and (v) Lapra.

15 (i) Ferozepur Jhirka, (ii) Nuh and (iii) Jagadhri.

### 2.17.2 Excess payment to the unskilled workers

Scrutiny of records of two GPs of selected Blocks[16] revealed mismatch of attendance of unskilled workers between manual muster rolls and e-muster rolls. Attendance was not marked on the manual muster rolls while payments were made through the e-muster rolls. Wages of ₹ 4.45 lakh were paid in excess for 1,418 attendances as per details given in ***Table 2.9***. It was also noticed that signature/thumb impression of the unskilled workers was not marked on physical muster rolls.

**Table 2.9: Details of excess payment to the unskilled workers**

| Sr. No | Muster Roll No. | Period of work | Total attendance in Muster Roll | | | Wage per day (in ₹) | Excess payment (in ₹) |
|---|---|---|---|---|---|---|---|
| | | | Physical | MIS | Excess | | |
| 1 | 107/109 | 25/26 September 2019 to 01 October 2019 | 420 | 490 | 70 | 284 | 19,880 |
| 2 | 1516 | 20 January 2022 to 26 January 2022 | 49 | 679 | 630 | 315 | 1,98,450 |
| 3 | 1517 | -do- | 7 | 217 | 210 | 315 | 66,150 |
| 4 | 1526 | 27 January 2022 to 30 January 2022 | 4 | 396 | 392 | 315 | 1,23,480 |
| 5 | 1527 | -do- | 4 | 120 | 116 | 315 | 36,540 |
| **Total** | | | **484** | **1,902** | **1,418** | | **4,44,500** |

**Source: Data compiled from muster rolls of selected GPs**

Thus, excess attendance was marked in the e-muster rolls during online uploading, rather than reflecting the actual attendance recorded in the physical muster rolls.

The department stated in exit meeting (September 2025) that concerned BDPOs-cum-PO (MGNREGS) have been directed to submit detailed report regarding excess payment of wages.

## 2.18 Target achievement for execution of works

Paragraph 7.17 of Operational Guidelines, 2013 provides that there should be a strategy to address incomplete works. Further, Paragraph 7.17.4 of Operational Guidelines, 2013 provides that no sanction should be given to those Programme Implementing Agencies where works are lying incomplete for more than one fiscal year, after the year in which these were proposed.

The status of works under the scheme as taken from MIS for the State during 2019-2024 is given in ***Table 2.10***.

[16] (i) Ferozepur Jhirka (Basai Meo GP), (ii) Nuh (Baroji GP).

**Table 2.10: Details of works in the State during 2019-24**

| Year | No. of works completed (*per cent*) | No. of ongoing/ suspended works (*per cent* to total works) | Works approved but not started (*per cent* to total works) | Total works | Expenditure incurred on ongoing/suspended work (₹ in lakh) |
|---|---|---|---|---|---|
| | (*per cent* against the total works) | | | | |
| 1 | 2 | 3 | 4 | 5= (2+3+4) | 6 |
| 2019-20 | 15,926 (26.17) | 16,070 (26.41) | 28,855 (47.42) | 60,851 | 2,385.49 |
| 2020-21 | 21,460 (25.24) | 27,223 (32.02) | 36,328 (42.73) | 85,011 | 9,341.72 |
| 2021-22 | 26,443 (29.26) | 22,022 (24.36) | 41,906 (46.37) | 90,371 | 13,267.16 |
| 2022-23 | 8,791 (10.41) | 27,811 (32.94) | 47,834 (56.65) | 84,436 | 12,384.60 |
| 2023-24 | 9,283 (8.79) | 37,492 (35.50) | 58,833 (55.71) | 1,05,608 | 30,305.61 |
| **Total** | **81,903 (19.21)** | **1,30,618 (30.64)** | **2,13,756 (50.15)** | **4,26,277** | **67,684.58** |

**Source: MIS data**

As of September 2024, 19.21 *per cent* works were completed and 30.64 *per cent* were lying incomplete/suspended after incurring an expenditure of ₹ 676.85 crore. Moreover, 50.15 *per cent* approved works have not been started.

Similarly, in five test checked districts, status of works approved, completed, incomplete/suspended and not executed during 2019-24 as taken from MIS is given in ***Table 2.11***.

**Table 2.11: Status of works in five test-checked districts**

| Year | No. of works completed (*per cent*) | No. of ongoing/ suspended works (*per cent*) | Works Approved but not started (*per cent*) | No. of works to be executed | Expenditure incurred on ongoing/ suspended work (₹ in lakh) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5= (2+3+4) | 6 |
| 2019-20 | 5,950 (22.07) | 6,576 (24.39) | 14,432 (53.54) | 26,958 | 1,148.34 |
| 2020-21 | 8,320 (23.20) | 10,407 (29.02) | 17,130 (47.77) | 35,857 | 5,806.07 |
| 2021-22 | 9,034 (24.50) | 8,304 (22.52) | 19,541 (52.99) | 36,879 | 6,060.79 |
| 2022-23 | 3,247 (9.27) | 9,266 (26.44) | 22,531 (64.29) | 35,044 | 4,192.36 |
| 2023-24 | 3,375 (7.92) | 12,069 (28.34) | 27,148 (63.74) | 42,592 | 9,504.10 |
| **Total** | **29,926 (16.88)** | **46,622 (26.29)** | **1,00,782 (56.83)** | **1,77,330** | **26,717.66** |

**Source: MIS data**

In test checked districts only 16.88 *per cent* were completed and 26.28 *per cent* were lying incomplete/suspended as of September 2024 after incurring an expenditure of ₹ 267.18 crore. Moreover, 56.83 *per cent* of total works have not been started even after approval.

The status of works approved, completed, incomplete/suspended and not executed in the test checked blocks during 2019-24 is given in ***Table 2.12***.

**Table 2.12: Status of works in the selected Blocks**

| Year | No. of works completed (*per cent*) | No. of ongoing/ suspended works (per cent) | Works Approved but not started (per cent) | No. of works to be executed | Expenditure incurred on ongoing/ suspended work (₹ in lakh) |
|---|---|---|---|---|---|
| 1 | 2 | 3 | 4 | 5= (2+3+4) | 6 |
| 2019-20 | 2,007 (26.71) | 1,510 (20.09) | 3,998 (53.20) | 7,515 | 171.44 |
| 2020-21 | 2,635 (27.49) | 2,112 (22.03) | 4,839 (50.48) | 9,586 | 359.49 |
| 2021-22 | 2,319 (23.82) | 1,869 (19.20) | 5,546 (56.98) | 9,734 | 788.16 |
| 2022-23 | 921 (9.57) | 2,268 (23.58) | 6,431 (66.85) | 9,620 | 1,260.31 |
| 2023-24 | 980 (8.35) | 3,122 (26.61) | 7,630 (64.04) | 11,732 | 2,799.60 |
| **Total** | **8,862 (18.39)** | **10,881 (22.58)** | **28,444 (59.03)** | **48,187** | **5,379.00** |

**Source: MIS data**

Out of total 48,187 works, only 8,862 works (18.39 *per cent*) were completed and 10,881 works (22.58 *per cent*) were lying incomplete/suspended as of

September 2024 after incurring an expenditure of ₹ 53.79 crore. Moreover, 28,444 works (59.03 *per cent* of total works) have not been started even after getting approval ***(Appendix 2.9)***.

Thus, more than 50 *per cent* of the approved works were not commenced indicating deficiencies in the planning and selection of shelf of works.

The Department in exit meeting stated (September 2025) that due to less demand, the targeted achievement was not achieved and assured that the works lying incomplete (abandoned/suspended) will be prioritised.

## 2.19 Incomplete works and wasteful expenditure on works

### 2.19.1 Incomplete works

During physical verification of selected work sites, it was observed that nine works in seven[17] GPs remained incomplete even after lapse of four years from the stipulated date of completion rendering the entire expenditure of ₹ 45.16 lakh unfruitful incurred during the year 2020-24 as details given in ***Table 2.13***. Further, MIS report also indicated that these works were still on-going (December 2024).

**Table 2.13: Details of incomplete works in test checked GPs**

| Sr. No. | Name of Block/GP | Name of wok | Date of start of work | Sanction amount (₹ in lakh) | Expenditure incurred (₹ in lakh) |
|---|---|---|---|---|---|
| 1 | Jagadhri/Kail | Earth filling in Panchayati Land alongside of Nala (proposed) from Govt. School to Dairy | 1 April 2021 | 24.76 | 4.09 |
| 2 | Jagadhri/Lapra | Earth filling in Panchayati land Khasra no. 12//1,9//20/21 | 1 December 2023 | 13.18 | 10.51 |
| 3 | Indri/Biana | Construction of Park in Biani (Shamshan Ghat) | 1 February 2022 | 3.37 | 0.27 |
| 4 | Indri/Biana | Renovation & Maintenance of pond near bus stand Biana (RP Material Building) | 1 June 2022 | 19.32 | 9.99 |
| 5 | Assandh/Ardana | Construction of OXY VAN under JSA Ardana | 31 December 2021 | 9.30 | 3.34 |
| 6 | Assandh/Salwan | Digging of farm pond plot no. 9 or 10 in Panchayat land Salwan | 18 May 2023 | 30.37 | 5.78 |
| 7 | Nuh/Dihana | Land Development in Govt. middle School (23858) | 18 May 2021 | 9.30 | 7.52 |
| 8 | Nuh/Baroji | Digging of pond near Pahad (23693) | 4 April 2022 | 24.78 | 1.05 |
| 9 | Nuh/Baroji | E/f and WBM rasta from PWD road to shivdham tak (16062) | 30 June 2020 | 9.82 | 2.61 |
| | **Total** | | | **144.20** | **45.16** |

The Department stated that (September 2025) that detailed reply will be submitted after investigation.

### 2.19.2 Results of Joint Physical verification

Paragraph 14.1 of Operational Guidelines, 2013, the important objective of the MGNREGS is to create durable assets and strengthen the livelihood resource base of the rural poor. It is, therefore, of utmost importance to ensure good quality and durability of assets being created under MGNREGS.

[17] (i) Kail, (ii) Lapra, (iii) Biana, (iv) Ardana, (v) Salwan, (vi) Dihana and (vii) Broji.

During joint physical verification of works, the following shortcomings were noticed:

(i) Work of construction of cattle shed at two sites[18] located in GP Musepur, Block Indri, District Karnal was sanctioned (December 2020) for ₹ 1.14 lakh. Against the approved cost of ₹ 1.14 lakh, an amount of ₹ 0.69 lakh[19] was incurred on these works and it was shown as completed (20 April 2021) in MIS. However, during physical verification (August 2024), it was noticed that cattle shed was not found at any of the two sites.

(ii) Work of repair and maintenance of pond in Harijan Mohalla at GP Khanpur, Block Indri, District Karnal was sanctioned (April 2023) for ₹ 9.02 lakh. The work was shown as completed after incurring an expenditure of ₹ 2.98 lakh. As per MIS the status of the work had also been shown as completed on 15 April 2024. During physical verification of the site of work (July 2024), no repair and maintenance work of pond was found to be done which is depicted in Photographs nos. 2.1 (before start of work) and 2.2 (after start of work) below:

**Photograph No. 2.1: Before start of the work**
**Source: Geo- tagging on Bhuvan MGNREGA Portal**

**Photograph No. 2.2 after the completion of the work**

(iii) Work of construction of park at GP, Biana, Block Indri, District Karnal was sanctioned (March 2020) for ₹ 21.76 lakh. The work has been completed after incurring an expenditure of ₹ 16.66 lakh. The status of the work had also been shown as completed (11 January 2022) on NREGASoft. During physical verification of the site (July 2024), it was observed that the villagers were using the park for storage of cow/buffalo dung cake (Photograph 2.3). Consequently, the park was not in use and expenditure of ₹ 16.66 lakh was unfruitful.

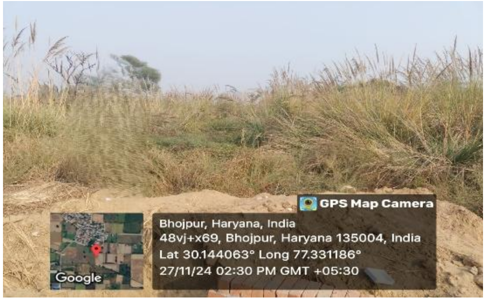
**Photograph No. 2.3: Work of Construction of park at GP-Biana**

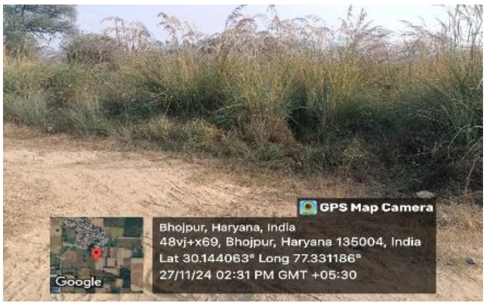
(iv) Work of land levelling on Panchayati land, GP Bhojpur Parwalo, Block Jagadhri, District Yamuna Nagar was sanctioned (October 2020) for ₹ 2.09 lakh. The work was completed after incurring an expenditure of ₹ 2.01 lakh. As per MIS, the status of the work had also been shown as completed

[18] (i) Suresh Kumar S/o Sh. Kiru Ram and (ii) Jagpal S/o Sh. Rehtu Ram.

[19] ₹ 0.69 lakh = ₹ 0.18 lakh + ₹ 0.51 lakh.

(30 December 2020). During physical verification of the site (November 2024), no land levelling was seen as is evident from photographs no. 2.4 and 2.5. Thus, the expenditure of ₹ 2.01 lakh was wasteful.




**Photograph No. 2.4 and 2.5: Work of land levelling on Panchayati land, GP Bhojpur Parwalo**

(v) Work of desilting and digging of pond near Vayamshala, GP Bhojpur Parwalo, Block Jagadhri, District Yamuna Nagar was sanctioned (July 2022) under Renovation of traditional water bodies category for ₹ 7.95 lakh. The work has been completed (6 July 2023) after incurring an expenditure of ₹ 7.48 lakh. During physical verification of the site (November 2024), desilting and digging of pond was not found done and it was covered with garbage and waste material (Photograph 2.6).


**Photograph No. 2.6: Work of desilting and digging of pond near vayamshala, GP Bhojpur**

(vi) Work of Construction of Aanganwadi centre No. 2 in school at GP Khumba Khera, Block Barwala, District Hisar was sanctioned (November 2020) under Rural Infrastructure activity for ₹ five lakh. The work has been shown completed in NREGASoft after incurring an expenditure of ₹ 2.54 lakh. During physical verification of the site (September 2024), it was noticed that the work has been left abandoned after construction upto DPC level (Photograph 2.7).


**Photograph No. 2.7: Work of desilting and digging of pond near vayamshala**

(vii) Work of earth filling on Panchayati Land (near Sadhoura road) at GP Sultanpur, Block Bilaspur, District Yamuna Nagar was sanctioned (May 2020) under land development activity of MGNREGS for ₹ 9.99 lakh. The work was shown as completed (7 February 2023) (NREGASoft) after incurring an expenditure of ₹ 9.35 lakh. During physical verification of the site


**Photograph No. 2.8: Work of earth filling on Panchayati Land at GP Sultanpur**

(November 2024), it was found that the level of the land was still very low rendering the entire expenditure unfruitful (Photograph 2.8).

(viii) Work of Earth filling near Harijan colony on Panchayati land at GP Manglore, Block Bilaspur, District Yamuna Nagar was sanctioned (September 2019) under land development activity of MGNREGS for ₹ 6.82 lakh. The work was shown completed (31 October 2020) after incurring an expenditure of ₹ 5.84 lakh. During physical verification of the site (November 2024), it was found that the actual work of earth filling was not found at site as shown in photograph 2.10.

**Photograph No. 2.9: Site photograph before starting the earth filling work**
**Source: Geo- tagging on Bhuvan MGNREGA Portal**


**Photograph No. 2.10: Site photograph during Joint Physical Verification**

During physical verification of selected 280 works, it was noticed that no material/stock register was maintained in respect of 133 works (47.50 *per cent*) in absence of which, audit could not verify the consumption of material on concerned works.

The above shortcomings highlight that neither intended infrastructure nor durable assets were created despite incurring expenditure of ₹ 47.55 lakh in the test checked cases.

The Department stated (September 2025) that detailed reply will be sent after proper investigation.

### 2.19.3 Unfruitful Expenditure due to non-creation of Assets under MGNREGS

As per Paragraph 14.1 of the MGNREGA Operational Guidelines, 2013, one of the primary objectives of the Scheme is the creation of durable assets and strengthening the livelihood resource base of the rural poor. Accordingly, it is imperative that assets created under MGNREGS are of good quality, durable, and completed within a reasonable time frame.

Audit scrutinised the MIS data available on NREGASoft and conducted joint physical verification (December 2025) of 22 selected ongoing works in nine Gram Panchayats across four blocks of Mewat district for the period 2021-22 to 2022-23 to assess their actual execution status (***Appendix 2.10***). Following irregularities were revealed:

### (i) Expenditure incurred without creation of assets

Out of 22 works verified, three works were not found executed at site despite incurring an expenditure of ₹ 18.72 lakh on procurement of materials. Only 12 man-days were generated against these works, indicating negligible labour engagement. The details are given in ***Table 2.14***.

**Table 2.14: Detail of expenditure incurred without creation of assets**

| Sr. No | Name of work | Expenditure (in ₹) | | Total Expenditure (in ₹) | Man-days Generated |
|---|---|---|---|---|---|
| | | Wage | Material | | |
| 1 | E/f and wbm rasta from BPL plots (GP-Rehna) Nuh Block Work code: 1219006014/RC/1000044998 | 1,655 | 5,47,770 | 5,49,425 | 5 |
| 2 | Cattle Shed 15 GP Jaitaka (Work Code: 1219007029/IF/ 54800) GP-Aklimpur Nuh- Nagina Block | 0 | 6,56,500 | 6,56,500 | 7 |
| 3 | Cattle Shed 15 GP Jaitaka (Work Code: 1219007029/IF/ 54805) GP-Aklimpur Nuh- Nagina Block | 0 | 6,67,514 | 6,67,514 | 0 |
| | **Total** | **1,655** | **18,71,784** | **18,73,439** | **12** |

**Source: MIS data NREGASoft**

During joint physical verification of the works, it was observed that:

- the work at Sl. No. 1 was found executed as an Interlocking Paver Block rasta, whereas the work was approved as a WBM rasta under MGNREGA.
- No record/list of the 30 beneficiaries for whom cattle sheds were to be constructed, as shown at Sl. Nos. 2 and 3, was available. Three muster rolls involving 20 beneficiaries/workers had been issued by the BDPO for these works, however, only one cattle shed was found to be constructed at site for the 20 beneficiaries.
- Records related to the remaining 10 beneficiaries could not be traced. In the absence of requisite records, audit could not verify whether the remaining cattle sheds were constructed at the approved sites.

In reply, the BDPO, Nuh while stating (December 2025) that the work of "E/F and WBM rasta from BPL plots" was shown to be under progress. However, the work had already been completed as an Interlocking Paver Block rasta under the VANGY Scheme at a cost of ₹ 5.51 lakh. The reply is not satisfactory as MGNREGA records/MIS indicate the work to be 'on going' despite its completion under a different scheme. This duplication constitutes a procedural irregularity and violates scheme guidelines.

In reply, the BDPO-Nagina stated (December 2025) that the cattle shed works were under progress, wage payments were rejected due to non-providing of bank account numbers by workers, which were being collected for release of payment. The fact, however, remains that except in one case, no cattle sheds were found constructed at the sites during the joint physical verification. Further, these cattle sheds had not been constructed even after an inordinate delay of three and a half years, defeating the objective of the scheme.

### (ii) Works completed at site with insufficient employment generation

Audit further observed that five works were found completed at site during joint physical verification, although only 20 man-days were generated in total. Wage payment amounted to merely ₹ 6,604, while material expenditure of ₹ 24.48 lakh was incurred. Despite completion, these works were being shown as ongoing in MIS. For instance, work of Rural Connectivity Earth Filling and WBM PWD road to Fakira Bass Tak (Length: 1,420 feet) GP-Jhimrawat Block- Pingwan (Work code: 1219007002/ RC/1000022697 ₹ 5.19 lakh) generated only one man day (Photograph 2.11) which suggests possible use of machinery, which is prohibited under MGNREGA. Details of other such works are given in ***Table 2.15***.


**Photograph No. 2.11: Rural Connectivity Earth Filling and WBM PWD road to Fakira Bass tak GP-Jhimrawat Block- Pingwan**

**Table 2.15: Detail of completed works at site with insufficient employment generation**

| Sr. No | Name of work | Expenditure (₹) | | Total Expenditure incurred (₹) | Man-days Generated |
|---|---|---|---|---|---|
| | | Wage | Material | | |
| | 1 | 2 | 3 | 4= (2+3) | 5 |
| 1 | Construction of path jahru house to noor mohd house tak (GP-Rehna) Work code: 1219006014/RC/1000037913 | 1,655 | 5,00,016 | 5,01,671 | 5 |
| 2 | Construction of path from badi masjid to yusuf House tak (GP-Rehna) Work code: 1219006014/RC/1000044110 | 1,655 | 3,56,950 | 3,58,605 | 5 |
| 3 | E/f and wbm rasta from Hasam ke khet to bulla ke khet tak (GP-Shahpur Nagli) Work code: 1219006001/RC/1000044119 | 1,655 | 5,46,361 | 5,48,016 | 5 |
| 4 | E/f and wbm rasta from akhter ke khet to chandeni Seema tak (GP-Shahpur Nagli) Work code: 1219006001/RC/1000044120 | 1,324 | 5,25,918 | 5,27,242 | 4 |
| | **Total** | **6,289** | **19,29,245** | **19,35,534** | **19** |

**Source: NREGASoft**

In reply, the BDPOs of Nuh and Pingwan stated (December 2025) that the above works were under progress, therefore, no entries of material consumption had been made in the Measurement Books. The Department further assured that the works would be completed soon. The fact, however, is that all the above five works were found completed at site during joint physical verification.

The extremely low generation of man-days in proportion to the nature and scale of works indicates engagement of an inadequate number of labourers and suggests possible use of machinery defeating the core objective of providing wage employment to rural households.

### (iii) Non-payment of wages despite execution of works

In Tauru and Nagina blocks, 14 works were found executed at site with expenditure of ₹ 77.22 lakh on material and 2,152 person-days were generated, as per records yet no wage payments were made to job card holders. Payment of all muster rolls was rejected and no efforts were made to re-generate FTOs for disbursement of wages to the workers, leading to denial of timely wage payment under the scheme. The details are given in ***Table 2.16***.

**Table 2.16: Detail of completed works where no wage payments were made**

| Sr. No | Name of work | Expenditure (in ₹) | | Total Expenditure incurred (in ₹) | Person-days Generated |
|---|---|---|---|---|---|
| | | Wage | Material | | |
| 1 | Construction of Dirty Nala (H/o foji to Gohar Wali Chowk) Work code: 1219007033/FP/1000007624 GP-Nagal Mubarikpur (Nagina) | 0 | 8,14,895 | 8,14,895 | 72 |
| 2 | Construction of Dirty Nala (H/o Appe khan to h/o Sita ram) Work code: 1219007033/FP/1000007626 GP-Nagal Mubarikpur (Nagina) | 0 | 1,95,888 | 1,95,888 | 50 |
| 3 | Construction of Dirty Nala (H/o School to Pond tak) Work code: 1219007033/FP/1000007628 GP-Nagal Mubarikpur (Nagina) | 0 | 7,73,750 | 7,73,750 | 50 |
| 4 | Construction of Dirty Water Nalha h/o Shokat to h/o Raghubir tak (Work code: 1219005008/FP/1000008272) GP- Gudhi (Tauru) | 0 | 7,80,537 | 7,80,537 | 304 |
| 5 | Construction of Dirty Water Nalha Nambardar dhani to old kabristan tak GP- Gudhi-Tauru (Work code: 1219005008/FP/1000008273) | 0 | 7,17,952 | 7,17,952 | 304 |
| 6 | Construction of path (Akhtar ke ghar to fateh ke ghar tak) (Work code: 1219005033/RC/1000044992) GP-Bhango-Tauru | 0 | 7,43,093 | 7,43,093 | 240 |
| 7 | Construction of path (Fate to saraju khet) (Work code: 1219005033/ RC/1000045843) GP-Bhango | 0 | 7,71,737 | 7,71,737 | 240 |
| 8 | Construction of Nala/siver line (samsu to pond tak) Work Code: 1219005033/FP/1000008482) GP-Bhango | 0 | 7,19,191 | 7,19,191 | 304 |
| 9 | Construction of Nala/siver line (masjid to khatija ke ghar tak) Work code: 1219005016/FP/1000008481) GP-Shikarpur-Tauru | 0 | 7,68,960 | 7,68,960 | 288 |
| 10 | Construction of path (molananaa to khabristhan) Work code: 1219005016/RC/1000045481 GP-Shikarpur | 0 | 7,43,971 | 7,43,971 | 240 |
| 11 | Construction of cattle shed jaituni (1219005025/IF/79468) GP-Cheela (Tauru) | 0 | 29,110 | 29,110 | 16 |
| 12 | Cattle shed sifayat khan (1219005025/IF/79673) GP-Cheela (Tauru) | 0 | 27,297 | 27,297 | 15 |
| 13 | Cattle shed mohd Kifayat (1219005025/IF/79674) GP-Cheela (Tauru) | 0 | 27,297 | 27,297 | 15 |
| 14 | Ibp rasta (shamshanghat se ummar to Rustam) Work code: 1219007033/RC/1000036188 GP-Nagal Mubarik pur Block-Nagina | 0 | 6,07,897 | 6,07,897 | 14 |
| | **Total** | **0** | **77,21,575** | **77,21,575** | **2,152** |

**Source: NREGASoft**

In addition to the above, Audit observed that resolutions approving these works were not found on record and the muster rolls lacked workers' signatures as well as certification of the BDPO, indicating serious irregularities in the execution and documentation of the works. In absence of documentation the genuineness of work execution and the related payments could not be verified in audit and the risk of misappropriation cannot be ruled out.

In reply, the BDPOs concerned (Nuh, Nagina, Pingwan and Tauru) stated (December 2025) that the above works would be completed at the earliest and the pending wage payments would be released after re-generation of FTOs. The replies are not acceptable, as despite an inordinate delay of more than three years, the works remain incomplete, besides timely payment of wages thereby defeating the fundamental objective of the scheme.

The Joint Physical verification also revealed that expenditure of ₹ 120.42 lakh under MGNREGS remained unfruitful due to non-creation of assets, execution of works with insignificant labour component, non-payment of wages despite generation of person-days, and serious lapses in documentation and monitoring.

The continued pendency of works for more than three and a half years, duplication of works under different schemes, absence of proper GP resolutions and unsigned muster rolls entries resulted in failure to achieve the fundamental objectives of MGNREGS.

## 2.20 Convergence works without the approval of Gram Sabha

Chapter 15 of the MGNREGA Operational Guidelines, 2013 stipulates that the projects which are identified for convergence are required to be discussed in the Gram Sabhas located in the project area.

However, Audit observed that in all the test checked districts/Blocks, convergence works were decided and earmarked by the DPCs/POs and no discussion was held in respective Gram Sabhas. In this scenario, whether the works were convergence works in the true sense or not could not be verified in audit.

The Department replied in exit meeting (September 2025) that highlighted point will be rechecked and records of concerned GPs will be provided.

## 2.21 Non-provision of worksite facilities

Paragraph 7.12 of MGNREGA Operational Guidelines, 2013 provides for work site facilities (medical, drinking water and shade) to the workers. In case the children below the age of six years accompanying the women workers at any site are five or more, a crèche will need to be provided. Further, expenditure on these worksite facilities is to be booked as part of administrative expenditure as per the operational guidelines.

Scrutiny of records during audit revealed that no expenditure has been incurred for providing the work site facilities indicating that these facilities were not provided to the engaged workers of the sampled works.

The beneficiary survey of the 400 beneficiaries revealed that 56 (14 *per cent*) beneficiaries stated that drinking water facility at work sites was not adequate. 285 (71.25 *per cent*) beneficiaries stated that childcare facility at work sites was not available. Further, 283 (70.75 *per cent*) beneficiaries stated that first aid facility at work sites was not available and 35 (8.75 *per cent*) beneficiaries stated that shade facility at work sites was not available.

## 2.22 Non-verification of the bills/vouchers at the worksite

Paragraph 7.11.5 of Operational Guidelines, 2013 provides that when a work is in progress, the workers engaged in that work will select from among themselves, not less than five workers, on a weekly rotational basis, to verify and certify all the bills/vouchers of their worksite, at least once a week.

Scrutiny of records of selected 280 works revealed that during the progress of work, all bills/vouchers as per *ibid* operational guidelines were not found certified/verified by the workers engaged and selected for this certification/verification process. Thus, the aspect of verification/certification of bills/vouchers by the workers engaged on the work was not operationalised in test checked GPs. The absence of verification/certification of bills and vouchers by the workers undermines the transparency and accountability for the expenditure incurred. Consequently, audit could not obtain assurance that the payments made reflected the actual work executed at the site.

## Monitoring, Social Audit and grievance redressal systems

The substantial funds involved in the implementation of MGNREGS coupled with its implementation across the State in 6,246 GPs[20], makes monitoring and evaluation of the Scheme important. It was thus imperative to have a robust and efficient monitoring, evaluation and review mechanism of the Scheme. The audit observations related to this aspect is discussed below:

## 2.23 State Employment Guarantee Council

Section 12 of MGNREGA, 2005 provide for setting up of State Employment Guarantee Council (SEGC) for the purposes of regular monitoring and reviewing the implementation of this Act at the State level. Haryana State Employment Guarantee Council (HSEGC) was constituted (April 2008) to advise the State Government on all matters concerning the scheme, to review the monitoring and redressal mechanism and to prepare the annual report to be laid before the State Legislature. Further, Paragraphs 13.11.2 and 13.11.3 of MGNREGA Operational Guidelines, 2013 mandate that SEGC shall prepare an Annual Report on the outcomes of MGNREGA and the Annual Report should be placed before the State Legislature by 31 December of the succeeding year.

During 2019-24, only one meeting of HSEGC was convened on 21 January 2021 to discuss the progress of the scheme in the State. SEGC did not prepare an Annual Report for placement in the State Legislature till December 2024. Thus, the envisaged monitoring and steering of the Scheme at the highest level was reduced to being a perfunctory exercise reducing accountability of executive to the Legislature.

The Department while admitting the facts in the exit meeting, stated (September 2025) that the issue would be pursued in the next meeting of the Haryana State Employment Guarantee Council which is under progress.

## 2.24 Existence of grievance redressal mechanism

Paragraph 13.14.1 of the Operational Guidelines, 2013 provides that the State Government was required to establish the office of Ombudsman in the State, for redressal of grievances regarding implementation of the Scheme. Further, the State Government was required to determine appropriate grievance

[20] March 2024.

redressal mechanisms, at the district and block levels for dealing with complaints regarding implementation of the MGNREGS.

The shortcomings in appointment and working of Ombudsman and status of complaints received and their disposal are discussed in succeeding paragraphs.

### 2.24.1 Appointment of Ombudsman

Paragraph 13.14 of the Operational Guidelines, 2013 provides that the State Government will establish the office of Ombudsman in all districts for expeditious redressal of grievances regarding implementation of the Scheme. Depending on requirement, initially one Ombudsman may be appointed for two districts. The main duties of the Ombudsman are as under:

- Sending monthly, annual report and list of awards passed to Chief Secretary and Secretary in charge of MGNREGA.
- Highlight action to be taken against erring MGNREGA functionaries.
- Summary report of cases disposed by Ombudsman will be reported to SEGC and it will also be part of annual report prepared by SEGC to be placed in the State Legislature.

Scrutiny of records (June 2024) revealed that though the State Government appointed Ombudsmen (3 in 2021 and 14 in 2022), however, no summary report of cases disposed was sent to HSEGC during 2019-24. During 2019-21, no Ombudsman was appointed by the State Government.

Further, Audit observed that in Mewat district that 191 complaint cases were forwarded to Ombudsman for disposal during 2022-24. Out of these 191 cases, 84 awards were passed by the Ombudsman during the above period. Recovery order of ₹ 42.78 lakh has been passed by the Ombudsman in respect of 16 complaint cases. In eight complaint cases recovery amounting to ₹ 21.86 lakh was yet to be recovered (September 2024).

In reply, the Department admitted the fact and stated (December 2024, September 2025) that no summary report had been submitted as the matter regarding convening of the HSEGC meeting is under process.

### 2.24.2 Disposal of Complaints

Section 23(6) of the MGNREGA read with Paragraph 10.3.9 of MGNREGA Operational Guidelines, 2013 provides that the Programme Officer shall dispose of the dispute and complaints within seven days of its receipt and mandates maintenance of complaint register at GP, Block and District levels.

No complaint register was maintained in respect of all the test checked districts as well as block and GPs level. In the absence of complaint register, audit could not verify the status of complaints at each level.

On being pointing out by the Audit (June-December 2024), concerned DRDAs/ BDPOs assured for maintaining the complaints register of the scheme.

## 2.25 Non-constitution of Vigilance Cell and State /District Quality Monitors

Paragraphs 13.6.2, 13.6.3 and 13.6.4 of Operational Guidelines, 2013 provide that at the State level, a Vigilance Cell consisting of a Chief Vigilance Officer (CVO), at the District level, the District Vigilance Cell under the district level authority and at local level a Vigilance and Monitoring Committee were to be set-up after approval of Gram Sabha.

Scrutiny of records (June 2024) revealed that no Vigilance Cell has been constituted at any level during 2019-2024. Timely constitution of Vigilance Cell during 2019-24 is important to prevent/detect the various shortcomings that were noticed during joint physical verification of works (as discussed in the Paragraph 2.20).

Paragraph 7.12.1 of the Annual Master Circular 2019-20 mandates constitution of SQM and District Quality Monitoring (DQM) cells comprising 10-15 retired Executive Engineers to monitor at least 10 *per cent* of works during and after construction, with reports to be uploaded on NREGASoft.

Audit observed that no SQM or DQM was appointed during 2019-24, nor were any documented efforts made by the Department to initiate or facilitate their appointment.

In its reply, the Department admitted the fact and stated (December 2024, September 2025) that vigilance cell and SQM/DQM will be setup and conveyed to audit.

## 2.26 Social Audit

An innovative feature of the MGNREGA is that it has institutionalised 'Social Audit' as a means of continuous public vigilance. The basic objective of Social Audit is to ensure public accountability in the implementation of projects, laws and policies. Audit observed shortcomings in conduct of Social Audit which are discussed as follows:

### 2.26.1 Shortfall in conduct of Social Audit

Paragraphs 13.1.1 and 13.2.3 of Operational Guidelines, 2013 provide that Social Audit it is to be conducted in each GP at least once in six months and the Social Audit Unit shall at the beginning of the year, frame an annual calendar which shall also be sent to all the District Programme Coordinators (DPCs). The Social Audit will be carried out in a staggered manner all over the State.

The shortfall in conducting of Social Audit during 2019-24 in the State is given in ***Table 2.17***.

**Table 2.17: Shortfall in conducting Social Audit**

| Year | Total GPs | Social Audit conducted (number of GPs) | Shortfall in Percentage |
|---|---|---|---|
| 2019-20 | 6,334 | 4,038 | 36 |
| 2020-21 | 6,321 | 4,559 | 28 |
| 2021-22 | 6,259 | 5,316 | 15 |
| 2022-23 | 6,253 | 5,001 | 20 |
| 2023-24 | 6,246 | 4,450 | 29 |

**Source: Information provided by SAU, Haryana**

Thus, between 15 and 36 *per cent* of the GPs remained unaudited.

Scrutiny of records (June-December 2024) of selected GPs also validated the shortfall in coverage of Social Audit during the period 2019-24 as detailed in ***Table 2.18***.

**Table 2.18: Details of Social Audits in test checked GPs during 2019-24**

| Year | Total No.of test checkedGPs | Social Audit completed once in a year (No. of GPs) | Social Audit not conducted even once in the year (no. of GPs) |
|---|---|---|---|
| 2019-20 | 40 | 37 | 3 |
| 2020-21 | 40 | 39 | 1 |
| 2021-22 | 40 | 40 | 0 |
| 2022-23 | 40 | 39 | 1 |
| 2023-24 | 40 | 37 | 3 |
| **Total** | **200** | **192** | **8** |

Social Audit was not conducted in eight GPs even once a year during the audit period.

Further, audit observed that concurrent Social Audit of the works by Village Monitoring Committee/other village level organization, as provided under the Annual Master Circular, was not conducted during 2019-24.

The Department confirmed the facts in exit meeting and stated (September 2025) that Social Audit was also affected due to shortage of manpower and scarcity of funds.

### 2.26.2 Shortage of manpower in Social Audit Unit

Scrutiny of records of office of Director, Social Audit Unit (SAU), Rural Development Department Haryana, Chandigarh, revealed that total 11 posts of various categories have been sanctioned at headquarter under Social Audit Unit (SAU) against which only three employees have been deployed. Further, it was also noticed that no post has been filled up at District/Block level against the 165 sanctioned posts. Shortfall in the availability of staff against the sanctioned posts led to shortfall in required Social Audit of GPs, non-follow-up of Social Audit findings and non-maintenance of records.

In reply, Director, SAU stated (December 2024) that the empanelment/ recruitment of 143 vacant posts of BRP and 11 post of DRP and four post of Social Audit Expert is under process. Further, it was stated that the remaining 11 posts of DEO-cum-clerk will be filled as per the availability of funds/grant-in-aid.

### 2.26.3 Pendency in settlement of Social Audit Observations

Paragraph 13.4.2 of Operational Guidelines, 2013 provides that the Additional District Programme Coordinator (ADPC) shall ensure that time bound corrective action is taken on the Social Audit Reports.

Audit observed that the SAU raised 14,468 audit observations during 2019-24 for the entire State as of June 2024. However, corrective measures have been taken only in respect of 117 Social Audit observations. The status of Social Audit observation raised and settled at the State level is given in ***Table 2.19***.

**Table 2.19: Status of outstanding observations of Social Audit**

| Year | Social Audit observations raised | Social Audit observations settled | Outstanding Social Audit observations | Percentage |
|---|---|---|---|---|
| 2019-20 | 15 | 0 | 15 | 100 |
| 2020-21 | 5,598 | 117 | 5,481 | 98 |
| 2021-22 | 6,183 | 0 | 6,183 | 100 |
| 2022-23 | 2,672 | 0 | 2,672 | 100 |
| **Total** | **14,468** | **117** | **14,351** | **99** |

**Source: Information provided by SAU, Haryana**

Social Audit observations ranging between 98 *per cent* and 100 *per cent* were outstanding for want of corrective measures. Further, 461 observations (100 *per cent*) of Social Audit were outstanding in test checked GPs.

In reply, Director, SAU stated (December 2024, September 2025) that Commissioner MGNREGS has sent the observations to all Chief Executive Officers for taking corrective action. In some cases, recoveries have been made and details would be provided to Audit. The same was, however, still awaited (November 2025).

### 2.26.4 Pending Liabilities

Audit observed that since the inception (2019) of separate Social Audit Unit (SAU), Haryana Ministry of Rural Development, Government of India has released grants to SAU during the years 2020-21, 2021-22 and 2023-24. No grant was given to the SAU in the years 2019-20 and 2022-23, the details of which are given in ***Table 2.20***.

**Table 2.20: Details of Grant received, expenditure & Pending liabilities of SAU**

| Year | Total No. of GPs | Social Audit conducted during once in a year | Per GP Expenditure | Total Exp. Of VRP Honorarium (Per Year) | Salary Expenditure of SAU Staff | Total expenditure of Salary and Honorarium | Grant Received from MoRD | Pending Liability till March 2024 |
|---|---|---|---|---|---|---|---|---|
| | | | (In ₹) | (₹ in lakh) | | | | |
| 2019-20 | 6,334 | 4,038 | 3,000 | 121.14 | 4.50 | 125.64 | 0 | 125.64 |
| 2020-21 | 6,321 | 4,559 | 3,000 | 136.77 | 19.00 | 155.77 | 75.17 | 80.60 |
| 2021-22 | 6,259 | 5,316 | 3,000 | 159.48 | 19.00 | 178.48 | 105.48 | 73.00 |
| 2022-23 | 6,253 | 5,001 | 3,000 | 150.03 | 19.00 | 169.03 | 0 | 169.03 |
| 2023-24 | 6,246 | 4,450 | 3,500 | 155.75 | 21.00 | 176.75 | 115.76 | 60.99 |
| | | | **Total** | **723.17** | **82.50** | **805.67** | **296.41** | **509.26** |

**Source: Information provided by SAU, Haryana**

SAU, Haryana had a pending liability of ₹ 509.26 lakh for payment of honorarium to its own staff and Village Resource Persons (VRPs), whereas the Rural Development Department, Ministry of Rural Development, Government of India has released a grant of only ₹ 296.41 lakh to the unit for Social Audit in the past years.

The Department while confirming the facts in exit meeting stated (September 2025) that the pending liability would be cleared from State Government Budget i.e. Haryana Rural Development Fund.

## 2.27 Mandatory records and their maintenance

Para 10.7 of Annual Master Circular 2019-20 specifies mandatory record maintenance in the form of seven Registers[21] for the effective implementation of the scheme. These format of the registers are designed with a view to ease the functioning of the field level personnel and reduce duplication of work without compromising the quality of information especially those relating to entitlements of workers. Registers II, III and V are to be maintained manually and registers I, IV, VI and VII can be maintained from MIS itself. Scrutiny of records (June 2024 to December 2024) of selected 10 blocks revealed that these registers were either not maintained or were only partially maintained by the selected GPs.

## 2.28 Conclusion

The Development Plans and District Perspective Plans were not prepared, the selected GPs were only submitting list of works to the BDPO. The addition and deletion of the works was done at the Block level without any participation of the GPs. IEC plan was not prepared at the State, District and Block level. Though some IEC activities were conducted in the selected districts, however, 43 *per cent* and 31 *per cent* beneficiaries were not aware of the entitlement of the wages and minimum 100 days of employment in a financial year respectively.

There were instances of delayed release of funds by the State Government to the implementing agencies. Wages amounting to ₹ 2.69 crore for 794 muster rolls pertaining to 120 works under 34 GPs were paid with delays ranging between one to 552 days. Basic records viz. application registers, job card registers, etc. in respect of registration of eligible HHs were not found maintained in the test checked GPs.

Shortfall in achievement of projected PDs ranging between 2.05 lakh and 21.07 lakh during 2019-2024 was noticed in the selected districts except Hisar. Further, the HHs completing employment of 100 days or more were only one to three *per cent*, whereas 68 to 79 *per cent* of households got employment for less

[21] I -Register for Job Card (Application, Registration, Job Card Issue) and Household Employment Reports; II-Gram Sabha Register; III-Demand for Work, Allocation of Work and Payment of Wages Register; IV-Work Register; V-Fixed Asset Register; VI-Complaint Register; and VII-Material Register.

than 50 days. More than 50 *per cent* of works approved under the scheme have not been started as of September 2024 indicating deficiencies in the planning and selection of shelf of works.

Analysis of MIS data available on NREGA Soft and conduct of Joint Physical Verification (JPV) of 22 selected ongoing works in nine Gram Panchayats across four blocks of Mewat district for the period 2021-22 to 2022-23 indicated instances of non-creation of assets, execution of works with insignificant labour component, non-payment of wages despite generation of person-days and lapses in documentation of works.

The envisaged monitoring and steering of the Scheme at the highest level of State Employment Guarantee Council (SEGC) was not done as prescribed. Manpower provided was absolutely abysmal for social audit with 100 *per cent* vacancies at district and block level. Further, there was no follow up for settlement of objections raised in Social Audit Reports. As such, the envisaged monitoring and grievance redressal mechanism was not robust enough to meet the expectation of the Scheme Guidelines.

## 2.29 Recommendations

The State Government may ensure:

1. adoption of bottom to top approach in preparation of Labour Budget and ensure maintenance of records like application register, job card register, work demand register/payment of wages register, complaint register etc at GP, block and district level.
2. monitoring of the work execution at GP, block and district level as per the guidelines to ensure that the primary objective of timely payment of wages, creation of durable assets and strengthening the livelihood resource base of the rural poor is achieved.
3. stepping up of the IEC activities as MGNREGS, being a demand driven programme, requires the beneficiaries to be aware of their rights.
4. strengthening post-completion assessment of MGNREGA assets by effectively leveraging the statutory social audit process by deployment of adequate manpower at District and Block levels.

# Chapter 3

# Subject Specific Compliance Audit

## CHAPTER 3

## Subject Specific Compliance Audit

## 3. Sewage and Sewerage Management System in Urban Areas of Haryana

### 3.1. Introduction

The objective of a sewerage system[1] is to ensure that the sewage[2] discharged by the community is properly collected, transported and treated to safe levels and disposed of or reused, without causing health or environmental problems. The disposal of domestic and industrial wastewater constitutes a core component of the sewerage management system. Inadequate management of this wastewater can lead to contamination of water bodies, contributing to environmental pollution and spread of diseases. The issue of wastewater treatment in urban areas assumes greater relevance, because estimated volume of urban wastewater is almost double that in rural areas. Moreover, with increasing domestic and industrial demand for water for India to become a major hub for industries and development, it is necessary to reuse and recycle water as much as possible.

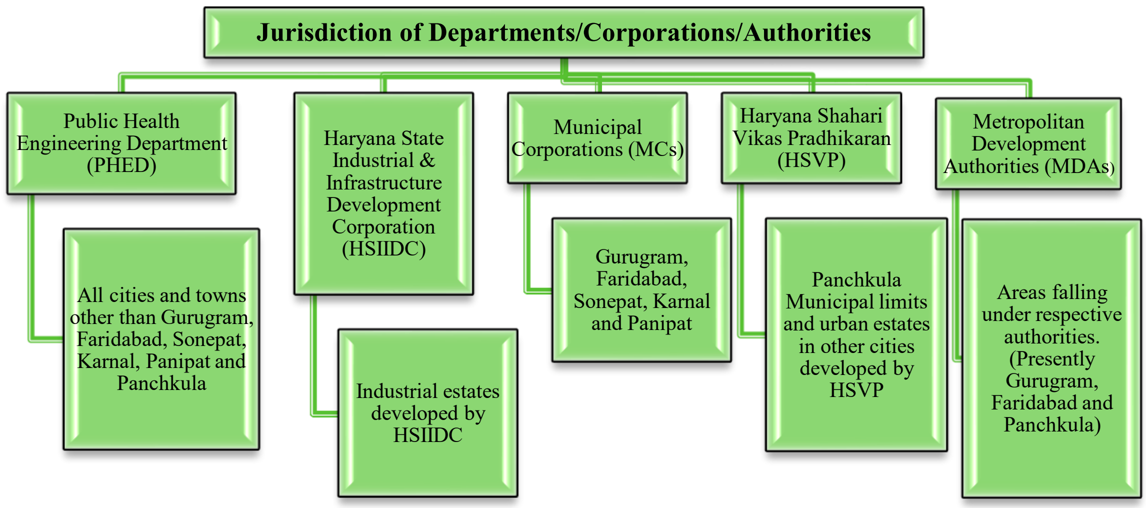
Public Health Engineering Department (PHED), Municipal Corporations (MC), Haryana Shehri Vikas Pradhikaran (HSVP), Haryana State Industrial and Infrastructure Development Corporation Limited (HSIIDC) and Metropolitan Development Authorities (MDA) are responsible for sewerage facilities and treatment of sewage of areas under their respective jurisdiction. Haryana State Pollution Control Board (HSPCB) has been entrusted with the task of implementing laws related to environment in the State.

The chart below indicates jurisdiction of various agencies for wastewater management in the State:

1 Sewerage system consists of service connections, sewer lines, lift stations, pumping stations and sewage treatment plants.

2 Sewage refers to the contents of waste closets, latrines, bathrooms, kitchen, stables, cattle-shed and other like places and includes trade effluent.

**Chart 3.1: Agency wise jurisdiction for wastewater management in Haryana**




## 3.2 Audit Objectives

The objectives of the SSCA were to assess whether:

- Sewerage management system was as per requirements.
- Execution of work for sewerage was economic and efficient.
- Monitoring mechanism was adequate.

## 3.3 Audit Criteria

The following audit criteria were used to assess the audit objectives:

- Water (Prevention & Control of Pollution) Act, 1974 and Environment (Protection) Act, 1986.
- Manual of sewerage and sewage treatment system, 2013 and Standard Operating Procedure (SOP), 2018 for cleaning of sewers and septic tanks issued by Central Public Health and Environment Engineering Organization (CPHEEO), Ministry of Urban Development, Government of India.
- Relevant judgments/orders of the Supreme Court of India & National Green Tribunal (NGT).
- Performance standards fixed by the Central Pollution Control Board (CPCB) and HSPCB.
- Reuse of Treated Wastewater Policy, 2019 issued by Government of Haryana.
- Haryana PWD code.

## 3.4 Audit Scope, Sample and Methodology

The SSCA covered sewerage management activities in the selected districts during the period 2019-20 to 2023-24. Out of a total of 22 districts in the State, a representative sample of eight districts[3], was selected by adopting stratified[4] random sampling without replacement, using Interactive Data Extraction and Analysis (IDEA) software[5]. The selected sample covered 65.71 *per cent* in terms of urban population and 73.43 *per cent* in terms of domestic sewage generation[6]. An entry conference was held on 27 May 2024 wherein audit objectives, criteria, scope and methodology were discussed. Audit examined the records relating to sewage and sewerage management at head offices and field offices of PHED, Irrigation and Water Resource Department (IWRD), HSVP, HSIIDC, HSPCB, GMDA and Urban Local Bodies (ULBs). The draft report was issued (April 2025) to the concerned Departments/Entities and an exit meeting was held on 23 June 2025 with them, to discuss the audit findings. Replies of the Departments/Entities and results of discussions have been suitably incorporated in the draft report.

## Audit Findings

The audit findings are discussed under three sections, viz., Management of wastewater, Monitoring Mechanism and Reuse of treated wastewater.

## 3.5 Management of wastewater

Haryana has 88 municipal towns with an urban population of 1.25 crore (2023). As of June 2023, 2,073.78 MLD[7] domestic sewage was generated in urban areas, while sewage treatment capacity of 2,118.95 MLD, through 184 Sewage Treatment Plants (STPs) existed for treatment thereof, as per detail given in ***Appendix 3.1***.

Wastewater generated from industries is treated in effluent treatment plants/ Common Effluent Treatment Plants (CETPs). There were 23 CETPs in the State. In eight selected districts, 382.17 MLD industrial Sewage was generated out of which 339.21 MLD was treated.

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3 (i) Yamunanagar, (ii) Sonepat, (iii) Faridabad, (iv) Panipat, (v) Gurugram, (vi) Panchkula, (vii) Ambala and (viii) Hisar.

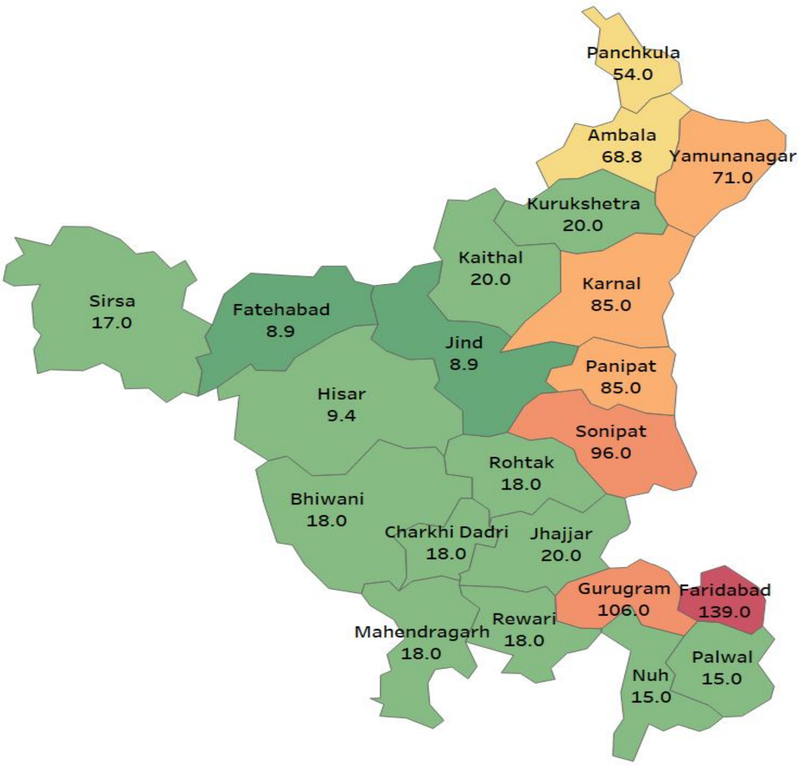
4 The population data, (i.e., total 22 districts) was divided into three strata based on relative weightage assigned in respect of three parameters, namely, number of water-based industries, density of population, and quantum of wastewater generated.

5 IDEA Software is a comprehensive data analysis and auditing tool that is designed to help data analysts efficiently analyze large volumes of data for various purposes, including systematic sample selection.

6 Total urban population in the State 124.92 lakh and in selected 8 districts 82.09 lakh (65.71 *per cent*); domestic sewerage generation total 2,073.78 MLD and in selected eight districts 1,522.83 MLD (73.43 *per cent*).

7 Million Liters per Day.

Quality of wastewater based on Biological Oxygen Demand[8] (BOD) level discharged through drains into rivers from various districts of the state is shown in map below:




**Source: Haryana State Pollution Control Board data**

**Colour Code: Scaled on dark green to dark red. Dark green colour denotes least polluted wastewater discharged in rivers and dark red denotes most polluted wastewater discharged in rivers. Yellow and orange colours denote moderate and more polluted wastewater discharged in rivers respectively.**

An analysis of the data as depicted in the Environment Plans 2023 of the selected eight districts revealed that out of 1,522.83 MLD domestic sewage generated, only 1,033.36 MLD sewage was being treated, the details are shown in ***Table 3.1***.

8 BOD is a key water quality parameter used to assess organic pollution and the effectiveness of wastewater treatment processes.

**Table 3.1: Status of domestic sewage generation and treatment in selected districts**

| Sr. No | Name of District | Total sewage generated (MLD) | Installed[9] sewage treatment capacity (MLD) | Percentage of installed capacity to total sewage | Sewage treatment capacity utilized (MLD) | Untreated sewage (MLD) | Percentage of untreated sewage to total sewage |
|---|---|---|---|---|---|---|---|
| **(A)** | **(B)** | **(C)** | **(D)** | **(E)** | **(F)** | **(G)=C-F** | **(H)** |
| 1 | Faridabad | 282.00 | 97.50 | 34.57 | 92.00 | 190.00 | 67.38 |
| 2 | Ambala | 70.41 | 51.25 | 72.79 | 37.08 | 33.33 | 47.34 |
| 3 | Yamuna nagar | 144.48 | 98.00 | 67.83 | 78.48 | 66.00 | 45.68 |
| 4 | Panchkula | 165.00 | 97.25 | 58.94 | 91.25 | 73.75 | 44.70 |
| 5 | Panipat | 101.84 | 168.80 | 165.75 | 75.00 | 26.84 | 26.35 |
| 6 | Sonepat | 78.42 | 85.30 | 108.77 | 60.50 | 17.92 | 22.85 |
| 7 | Hisar | 117.50 | 117.50 | 100 | 97.25 | 20.25 | 17.23 |
| 8 | Gurugram | 563.18 | 524.00 | 93.04 | 501.80 | 61.38 | 10.89 |
| **Total** | | **1,522.83** | **1,239.60** | **81.40** | **1,033.36** | **489.47** | **32.14** |

**Source: District Environment Plans (2023) prepared by district authorities and information provided by units.**

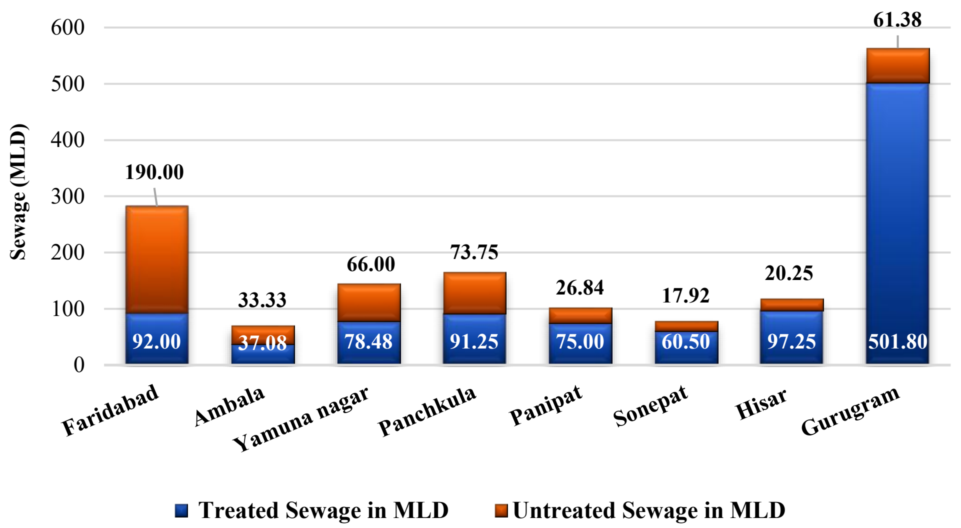
From the above table it would be seen that in three districts (Panipat, Sonepat and Hisar), the installed capacity of STPs exceeded or was equal to sewage generation, while in other five districts (Ambala, Yamunanagar, Gurugram, Faridabad and Panchkula), sewage generation was more than the installed capacity of STPs. Further analysis in audit revealed that 26 STPs with 256.30 MLD capacity ***(Appendix 3.2)***, in selected districts, were not[10] complying with HSPCB discharge standards. As such, out of 1,522.83 MLD of total sewage generated, 489.47 MLD remains completely untreated, while as additional 256.30 MLD did not meet the norms/standards during treatment, leaving only 777.06 MLD (51.03 *per cent)* of domestic sewage being treated effectively. This indicates that the balance 745.77 MLD (48.97 *per cent*) untreated/partially treated domestic sewage was being discharged into water bodies.

Audit also found that the installed capacity of STPs was not utilized optimally as the entire discharge did not reach STPs due to lack of connectivity (As discussed in Paragraph nos. 3.1.1.1, 3.1.1.2 and 3.1.4.1), defective sewer lines (As discussed in Paragraph nos. 3.1.3.1), non-collection of sewage (As discussed in Paragraph nos. 3.1.1.1, 3.1.2, 3.1.2.1, 3.1.2.2, 3.1.3 and 3.1.4), etc., as discussed in succeeding paragraphs. **Chart 3.2** depicts the sewage treated vis-à-vis untreated in the selected districts:

9 Installed capacity of a STP refers to the theoretical maximum amount of wastewater it can handle.

10 26 STPs and 2 CETPs were not complying the discharge standard of HSPCB for BOD <10 mg/l and Fecal Coliform <100 MPN/100 ml.

**Chart 3.2: District-wise quantum of sewage treated vis-a-vis untreated**




District wise observations relating to wastewater management noticed during the SSCA are discussed below:

## 3.5.1 Faridabad District

Faridabad is a leading industrial town situated in the National Capital Region. Six major drains pass through the town towards River Yamuna. Against 282 MLD domestic sewage generation, the installed treatment capacity of the town was only 97.5 MLD (34.57 *per cent*) and 92 MLD sewage was treated. Thus, there was a sewage treatment gap of 190 MLD (282 MLD – 92 MLD). STP wise position of the results of wastewater treatment in District Faridabad in April-May 2024 is given in ***Appendix 3.3 (A)***. Four STPs out of total five STPs were meeting the wastewater discharge norm. The discharge of Faridabad District through its main drain (Budhiya Nala) into River Yamuna recorded (2024) the average BOD level of 139 mg/L (against the norm of 10mg/L) and average Faecal Coliform level of 7,891 MPN/100ML (against the norms of 100 MPN/ML).

Audit also noticed multiple lapses on the part of MC Faridabad, HSIIDC and HSVP that relate to sewerage infrastructure which are described below:

### *3.5.1.1 Award of Work without Obtaining Environment Clearance leading to delay in operation of sewerage system*

For augmentation of sewerage system in Faridabad town, the work of construction of two main pumping stations (MPS) and main connecting sewer, along with their operation & maintenance for five years, was awarded (September 2018) to M/s Girdhari Lal Aggarwal Contractor Private Limited (contractor), New Delhi at a cost of ₹ 84.82 crore. The work was to be completed in 18 Months, i.e., by March 2020.

Audit observed that the contractor could not complete work on time due to delay in obtaining diversion of forest land by MCF. It was noticed that MCF submitted request (September 2019) for diversion of forest land after 12 months from the start of work, which was granted by the Ministry of Environment, Forest and Climate Change on 02 July 2024. In the meantime, construction of the two MPS (Mirzapur and Partapgarh) was completed by the contractor (March 2021) and payment of ₹ 79.49 crore was released to him. However, the MPS could not be put to use in the absence of connecting sewer line which was to be constructed on forest land for which clearance was received in 2024. Besides, 80 MLD STP at Mirzapur and 100 MLD STP at Partapgarh, constructed by another firm (M/s HNB Engineering) in March 2024 at a cost of ₹ 196.55 crore also remained idle for want of connectivity as the main connecting sewer line and MPS were prerequisites for carrying the sewage to STPs. Hence, the MCF did not take timely action to obtain forest clearance within the reasonable time besides the envisaged objective of sewer management remained unachieved.

Directorate of ULB replied (October 2025) that rigorous effort were made by MCF for getting the forest clearance, however, it was delayed due to procedural issues. Further, it was stated that clearance has been received and work will be completed shortly.

The fact, however, remains that MCF had initiated the process of obtaining clearance for diversion of forest land after 12 months of award of work which is in contravention to the Para no. 24.3.3 of Haryana PWD Code, which stipulated that necessary clearances should be obtained well in time, preferably before award of work. Moreover, delay of more than five years in completion of the project, resulted in continuing discharge of untreated sewage into the drains which are connected to the river Yamuna.

#### *3.5.1.2 Laying of Internal Sewer Line with an expenditure of ₹ 16.35 crore without Ensuring Availability of Land for Construction of STP*

Synchronized execution of sewerage system requires coordinating the construction of both sewer network and STP, so that the wastewater collected by the sewer lines can be treated at the STP. However, it was observed that MCF awarded (July 2017) the work of construction of sewerage system at Shiva Durga Vihar, Lakkarpur and Dayalpur in Faridabad to M/s Vichitra Prestressed Concrete Udyog Private Limited (contractor) stipulated to be completed within 12 months, at a cost of ₹ 19.96 Crore, without finalisation of the site for the associated STP.

As a result, the construction of sewerage system, which was scheduled to be completed by July 2018, could not be completed and MCF had to grant extension, from time to time, as STP site was not finalised. The last extension was granted up to 31 August 2022 and by that date MCF had made payment of ₹ 16.35 crore to the contractor. However, the work was not completed and the site for STP was not finalized even as of October 2025.

Thus, due to improper planning, the amount of ₹ 16.35 crore already expended on construction of sewer lines remained unfruitful besides the objective of augmentation of sewerage system was not achieved.

Directorate of ULB in its reply stated (October 2025) that MCF is in process of obtaining two acres of land from Haryana Tourism Department for construction of 10 MLD STP.

#### *3.5.1.3 Inordinate Delay in Construction of CETPs in Faridabad*

To develop treatment capacity of industrial wastewater, Government of Haryana assigned (July 2018) construction of two CETPs[11] of 18.5 MLD and 6 MLD capacities, to HSIIDC, for which it prepared the Detailed Project Report (DPR). Subsequently, one more CETP of 25 MLD capacity was also proposed (August 2019) at Mirzapur, besides increasing the capacities of earlier proposed two CETPs to 50 MLD and 15 MLD, respectively. DPR for these three proposed CETPs was prepared by HSIIDC for ₹ 539 crore. However, since the issues regarding handing over of land {which belonged to Municipal Corporation Faridabad (MCF)}, operation and maintenance of CETPs and recovery of sewerage charges, raised by HSIIDC could not be addressed by MCF, Finance Department, Govt. of Haryana decided (August 2020) that the construction of CETPs would be taken-up by MCF. Despite this, no action was taken by MCF till October 2022, when Chief Secretary, Haryana directed that HSIIDC shall take up the construction of these CETPs on priority basis.

Accordingly, HSIIDC issued (April 2023) work order to M/s Ky Consultants Pvt. Ltd., Gurugram to provide consultancy for construction of the proposed three CETPs, including laying of main sewer lines after segregation from existing sewer and carriage of industrial effluent up to the proposed CETPs. DPR for this work was prepared for a total cost of ₹ 824.60 crore. As regards funding, it was decided (May 2024) that funds for the above project would be arranged by HSIIDC from the National Mission for Clean Ganga. HSIIDC took up the matter of funding with the National Mission for Clean Ganga (NMCG).

Thus, due to the indecisiveness of the State Government in finalising the agency/ line department for undertaking construction work, the CETPs initially planned in 2018, could not be set up even after lapse of more than six years. As a result, the industrial wastewater was allowed to be discharged in domestic sewer lines. Further, this delay in construction of CETPs also violated the NGT order of

[11] Badshapur and Partapgarh.

August 2019, which required all local bodies or departments concerned of the State Government to ensure 100 *per cent* treatment of the generated sewage.

HSIIDC stated (July 2025) that due to paucity of funds, NMCG refused (September 2024) to approve projects for industrial wastewater. Further, on request of Faridabad Metropolitan Development Authority (FMDA) to explore alternate sources of funding it had taken up with State Government for arrangement of funds for construction of abovesaid three CETPs.

Thus, no tangible action has been taken for construction of CETPs even after seven and six years from initiation of proposal in July 2018 and NGT order of August 2019, respectively.

### 3.5.2 Gurugram District

STP wise position of the results of wastewater treatment in District Gurugram in March to July 2024 is given in ***Appendix 3.3 (B)***. It was noticed in audit that only 12 out of total 16 STPs were meeting wastewater discharge norms. The wastewater discharge of Gurugram, through its three main drains (i.e., Leg I, Leg II and Leg III) into River Yamuna recorded average BOD and Faecal Coliform levels which were much higher than the prescribed norms of 10mg/L and 100 MPN/ML[12], respectively, as detailed in ***Table 3.2***.

**Table 3.2: Quality of discharge (average) of drains from Gurugram District into River Yamuna in 2024.**

| Sr. No. | Name of Drain | BOD (mg/L) | Faecal Coliform (MPN/100ml) |
|---|---|---|---|
| 1 | Leg I | 88 | 1,816 |
| 2 | Leg II | 97 | 3,310 |
| 3 | Leg III | 106 | 2,730 |

**Source: Data of quality of water in drains and rivers published by HSPCB.**

Sewerage management in Gurugram and Manesar towns is managed by Gurugram Metropolitan Development Authority (GMDA) and Municipal Corporation Gurugram[13] (MCG). As of March 2024, 550 MLD domestic sewage was generated in the areas under GMDA jurisdiction, of which 90 MLD was treated and reused by colonisers in their premises. Therefore, GMDA was required to treat 460 MLD sewage (550 MLD - 90 MLD), against which it had installed treatment capacity of only 415 MLD (in 12 STPs).

Audit noticed that against 460 MLD generated sewage, average daily sewage received at these STPs was only 397 MLD. As such, 63 MLD sewage (460 MLD-397 MLD) was not reaching STPs and was apparently being released without treatment into drains. Thus, despite NGT's directions (August 2019) to

12 HSPCB's standards for discharge of treated wastewater of July 2020 amended in September 2023.

13 While internal sewer lines and house sewer connections are managed by MCG, master sewer lines and STPs are managed by GMDA.

ensure 100 *per cent* treatment of generated sewage till March 2020, GMDA could not ensure compliance of the directions *ibid* as 14 *per cent* of sewage was not reaching the STPs.

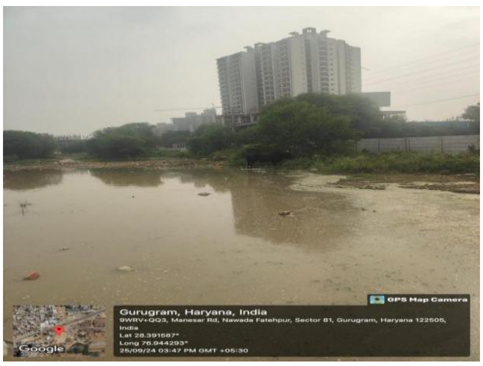
GMDA stated (July 2025) that it had prepared an Action Plan after detailed survey of drains with association of line departments, such as MCG, HSVP, HSIDC, PHED and HSPCB. It was further stated that requisite measures had been taken to increase the treatment capacity to 977 MLD up to December 2028 which would be sufficient to treat the increased sewage in upcoming years, i.e., 800 MLD as well as diverted sewage from the drains.

Audit observed multiple lapses on the part of MC Gurugram and GMDA related to sewerage infrastructure which are discussed as follows:

#### *3.5.2.1 Discharge of 25 MLD Untreated Wastewater in Open Fields due to Delay in Construction of STP at Manesar*

For treatment of sewage discharge of Naharpur-Kasan and Manesar towns, GMDA approved (March 2020) construction of one STP of 25 MLD capacity. After Administrative Approval (April 2020) for ₹ 35 crore and DNIT approval (July 2020) for ₹ 30.87 crore, tenders were invited thrice (i.e., in July 2020, August 2020 and May 2021), but could not be finalized statedly due to poor response and high rates offered by the bidders. After revision (2021) of Haryana Schedule of Rates, the DNIT estimate was revised to ₹ 38 crore and tenders were re-invited in September 2021. After evaluation of four bids received, the work was awarded (January 2022) to M/s SSG-EP (JV) at a cost of ₹ 35.72 crore, with schedule completion by October 2023. However, the work of construction of STP was completed in October 2025 with a delay of over two years.

Due to delay in construction of STP at Manesar, the untreated wastewater of Naharpur-Kasan and Manesar town was discharged into open land as shown in the photographs below:





Thus, despite NGT directions, GMDA took almost two years in finalisation/ award of tenders/ work for construction of STP including COVID period which led to discharge of untreated wastewater in the open land thereby posing environmental concerns.

GMDA stated (July 2025, October 2025) that if the sewer line had been laid by the line agencies (PHED/ MC, Manesar), the wastewater of these villages could have been treated at already functional 55 MLD CETP at IMT Manesar. It was stated that the sewer line were commissioned in October 2025. The reply may be seen in light of the fact that the STP was commissioned after two years from the scheduled date of completion.

#### *3.5.2.2 Delay in Tapping and Treating Wastewater of Jahajgarh Area of Gurugram*

The NGT, in the case of Manoj Mishra V/s Union of India, directed (September 2019) the State of Haryana and its agencies to monitor and control the sources of pollution and to restore polluted river stretches to the prescribed standards. NGT also pointed out that 85.2 MLD untreated sewage which was being discharged into three storm water drains[14] was needed to be diverted by 31 December 2020.

With this objective, GMDA approved (March 2020) construction of one STP of 20 MLD capacity at a Jahajgarh, with 50:50 cost sharing between MCG and GMDA. After obtaining Administrative Approval the work was awarded (August 2020) to M/s OASIS-ICPL JV at a cost ₹ 31.99 crore, with scheduled completion in February 2022. It was, however, observed that progress of the work had been slow since the beginning due to delay in the demarcation of land, which was attributable to MCG. The trial run of STP was initiated in November 2023 with a delay of more than one year.

It was observed that only 5 MLD sewage discharge was reaching the STP due to incomplete sewer infrastructure. This resulted in expenditure of ₹ 18.67 crore remaining largely idle besides STP not running at its full capacity.

GMDA conveyed (July 2025) reply of the MCG which stated that that the sewer infrastructure would be completed within six months. No comment on delay in demarcation of land by MCG was offered despite specific request in the exit meeting (June 2025).

The fact, however, remained that envisaged objective of treatment of 20 MLD sewage discharge remained unachieved due to lack of co-ordination between the line agencies.

#### *3.5.2.3 Construction of Micro STPs*

MCG planned to construct 41 micro[15] STPs in city parks to use the STP treated water in horticulture to reduce dependence on fresh potable water and ease out

[14] 12.1 MLD in Leg-I, 23.75 MLD in Leg-II and 49.35 MLD Leg-III.

[15] Micro STPs are designed to treat wastewater from smaller sources compared to large-scale sewage treatment plants.

pressure on sewage system. Accordingly, MCG awarded (September 2019) the works of construction of micro STPs, including their operation & maintenance for 10 years, to M/s SR Pariyavaran Engineers Private Limited (20 micro STPs) and M/s Earth Water Limited (21 micro STPs) at cost of ₹ 37.60 crore and ₹ 39.36 crore, respectively.

The work of construction of 20 MSTPs by M/s SR Pariyavaran was completed in September 2021. It was observed that M/s Earth Water could not complete the work on time i.e. by March 2021. MCG imposed (November 2021) a delay penalty on M/s Earth Water, however, action to terminate the contract and award the balance work to another agencies, on risk and cost basis, was not initiated. It was only after being pointed out (November 2024) by audit, that MCG initiated (November 2024) action for termination of contract with M/s Earth Water. It was observed that payment of ₹ 20.84 crore had been made to M/s Earth Water till January 2021, after which it did not claim any payment.

MCG during site visit (December 2024) observed that construction of only nine out of 21 STPs was completed. Further, the motor of one of the STPs was found stolen, and three STPs were found to be partially working. Thus, the operation & maintenance of nine completed micro STPs was not undertaken by M/s Earth Water as per terms of contract. Moreover construction of the remaining 12 micro STPs was not completed even after five years of work award.

As such, the intended purpose of treating wastewater by the 12 micro STPs and reusing it in the city parks for horticulture remained unachieved besides the expenditure of ₹11.91 crore[16] incurred on the construction of these micro STPs remained largely idle. This displayed ineffective project management by MCG.

Directorate of ULB stated (June 2025, October 2025) that the firm doing this work had become insolvent and subsequently the new firm, which took over has started the remaining work which will be completed shortly. As regards functionality, it was informed that nine STPs were functioning as on date.

### 3.5.3 Sonepat District

Sonepat district is situated in the catchment area of the River Yamuna. The sewerage management in Sonepat town was managed by Municipal Corporation, Sonepat (MCS), while in Gohana, Gannaur, Kundli and Kharkhoda towns it was managed by PHED. For treatment of a total of 78.42 MLD domestic sewage, there were seven STPs of 85.3 MLD capacity. However, the actual treatment was 60.50 MLD only. Kundli an industrial town on Delhi border generates 5 MLD[17] sewerage does not have any sewer network or treatment plant. There are two

[16] Total payment to contractor ₹ 20.84 crore/21*12.

[17] 44,205 population of Kundli town x 135 liters water consumption per person per day x 80 *per cent* rate of sewage generation.

drains in the district, viz., Drain no. 6 and Drain no. 8 which flow into River Yamuna. STP wise position of the results of wastewater treatment in District Sonepat in March-April 2024 is given in ***Appendix 3.3 (C)***. Audit found that though six out of total seven STPs were meeting wastewater discharge norm, the discharge of Sonepat District, through two main drains (i.e. Drain no. 6 and Drain no. 8) into River Yamuna recorded the average BOD and Faecal Coliform levels, which were much higher than the prescribed norms of 10mg/L and 100MPN/ML respectively, as detailed in ***Table 3.3***.

**Table 3.3: Quality of discharge (average) of drains from Sonepat District into River Yamuna in 2024**

| Sr. No. | Name of Drain | BOD (mg/L) | Faecal Coliform (MPN/100ml) |
|---|---|---|---|
| 1 | Drain no. 6 | 96 | 3,233 |
| 2 | Drain no. 8 | 18 | 35,373 |

**Source: Data of quality of water in drains and rivers published by HSPCB.**

Audit also noticed multiple lapses on the part of MC Sonepat and HSIIDC in planning and execution related to sewerage infrastructure which are discussed in the succeeding paragraphs:

### *3.5.3.1 Under-Utilization of 25 MLD STP at Kakroi, Sonepat*

For transportation of sewage to the STP at Kakroi which was having a capacity of 25 MLD PHED constructed (September 2018) a master sewer line of 2,248 meter length, at a cost of ₹ 4.80 crore. However, due to faulty design and improper jointing of sewer line, only 7 to 8 MLD sewage (against installed capacity of 25 MLD) could reach up to STP for treatment due to blocking of sewer line, and the remaining untreated sewage was flowing in Drain No. 6.

To overcome the issue, MCS[18] carried out (December 2023) strengthening/ rehabilitation of sewer lines through M/s Capital Engineering Corporation, Gurugram at a cost of ₹ 4.58 crore. Even after that, the entire sewage was not reaching STP, therefore, MCS approached Indian Institute of Technology (IIT), Delhi to suggest suitable measures for restoration of the sewer line. IIT, Delhi in its report (May 2024) suggested complete in-situ replacement of existing sewer line or Cured in Placed Pipe[19] (CIPP) work by estimating the thickness of liner. IIT, Delhi further stated that after CIPP work, restoration of full designed flow capacity might be questionable if the original alignment of the sewer pipeline was not ensured. Thereafter, detailed project report (DPR) from another consultancy firm for laying a parallel sewer line was got prepared by MCS in August 2024, however, final action for restoration of the sewer line was awaited (October 2025).

18 In 2018 the activity of water supply and sewerage were transferred by the State Government to the Municipal Corporation, Sonepat. Accordingly, 25 MLD STP at Kakroi, Sonepat along with sewerage network was also transferred to the Municipal Corporation, Sonepat.

19 A trenchless rehabilitation method used to repair existing pipelines.

Thus, due to deficiencies in laying of sewer line and delay in its restoration the Kakroi STP could not be operated at full capacity for six years, thereby resulting in discharge of untreated sewage in Drain No. 6. This indicates inadequacy of the Department in handling of the vital project executions.

Municipal Corporation, Sonepat stated (July 2025) that after diversion of 11-12 MLD additional sewage from STP Rathdhana , the total sewage received at STP Kakroi was around 15-16 MLD on normal day and around 20-22 MLD on rainy day. However, documentary evidence (copies of logbooks of 25 MLD Kakroi STP) in support of the reply was not provided to audit despite specific request.

#### *3.5.3.2 Delay in Rehabilitation Work of Drain no. 6 in Sonepat Town*

Drain No. 6 originates from Samalkha town in Panipat District and enters Sonepat City at Jawahri village and flows through the town. This drain, which was supposed to carry only storm water during rainy seasons, carried mainly, partially treated/untreated domestic and industrial wastewater. For tapping sewerage disposal points and to prevent the disposal of solid waste into Drain no. 6, MCS decided to take up the work of remodeling of Drain No. 6 into reinforced cement concrete box type drain for storm water drainage along with its covering from the top from RD 1900 to 9300.

Accordingly, the MCS awarded (July 2017) the work of first stretch, from RD 1,900 to 6,706, to M/s. MSKEL at a cost of ₹ 87 crore and scheduled completion by November 2018. However, the firm failed to complete the work, and contract was terminated after completion of work valued ₹ 5.63 crore. Thereafter, the remaining work was allotted (August 2020) to M/s Gawar Construction Limited at cost of ₹ 96.03 crore with scheduled completion in November 2021. Audit observed that the progress of work was very slow and scheduled completion date was extended four times up to September 2024, mainly due to delay in handing over of the site by MCS.

Similarly, the work for second stretch (from RD 6,706 to RD 9,300) was awarded (August 2019) to M/s JBM-ACC Joint Venture at a cost of ₹ 47.28 crore and scheduled completion in February 2021. Up to January 2025, an expenditure of ₹ 31 crore had been incurred, but the work was still in progress (October 2025). The open drain poses significant environmental and public health hazards, particularly where it often serve as *de facto* sewerage systems as depicted in the images below:



Thus, due to improper project management, remodeling of Drain No.6 could not be completed even after six years and discharge of untreated wastewater into Yamuna River continued unabated during this period.

Directorate of ULB stated (June 2025, October 2025) that delay in execution of work was due to various reasons as encroachments, stoppage of work in rainy seasons, COVID 19, GRAP enforcement, delay in forest clearances etc. It was also stated that 80 *per cent* of work has been completed and remaining work is targeted to be completed by 31 March 2026.

The reply, however, has to be viewed against fact that the works were awarded in 2017 and 2019 with completion schedule of 18 months and both works remained incomplete even as of October 2025. Besides the environmental and public health concerns due to the uncovered drain remained unaddressed.

#### 3.5.3.3 Discharge of Partially Treated 16 MLD Sewage into Drain No. 6

HSIIDC had developed an industrial zone in Barhi, Sonepat over an area of 1,255 acre where over 700 small scale industries existed. For the treatment of industrial wastewater (effluent), HSIIDC had established (2017) a CETP with treatment capacity of 16 MLD. The construction of CETP was got executed through M/s Gharpure Engineering & Construction Private Limited (Agency) on turnkey basis, at total cost of ₹ 34 crore. As per the terms of the contract, the operation and maintenance of CETP was also to be carried out by the same firm for 10 years from the date of operation.

As the plant was not running efficiently, HSIIDC got conducted (November 2019) an efficacy study of the CETP through IIT, Delhi, which indicated (February 2020) test results for the oil and grease parameters to be higher than the design value (influent 34 mg/l against the design value of 20 mg/l). This was making the plant run inefficiently. To overcome the problem, IIT, Delhi recommended for immediate installation of oil & grease traps. Upon this, the HSIIDC issued (September 2020) notice to the Agency to construct the oil and grease trap for efficient running of the CEPT. However, the Agency refused

(September 2020) to construct the same stating that it was not included in the scope of work. Finally the Agency was awarded (September/December 2023) the work of construction of oil and grease trap at total a cost ₹ 1.51 crore which was completed in December 2024.

It was observed that HSIIDC took almost three years in deciding the onus and assigning the work for efficient running of the CEPT. Resultantly, partially treated effluent continued to be discharged into drain no. 6, during this period, in contravention of the provisions of Water (Prevention and Control of Pollution) Act, 1974 and NGT order of August 2019.

HSIIDC stated (July 2025) that the agency after receiving (March 2023) report from technology provider M/s SFC Environmental technology Pvt. Ltd. agreed that the plant performance was affected due to non-installation of oil and grease traps. The work of installation of the traps was carried out by the agency which was completed in December 2024.

The fact remained that ambiguity of contract terms and their tardy enforcement resulted in discharge of partially treated effluent for four years.

### 3.5.4 Panipat District

Panipat district is situated in the catchment area of River Yamuna and there are two urban areas, namely Panipat municipal area and Samalkha town. Sewage and sewerage management in Panipat city is being managed by the Municipal Corporation, Panipat (MCP) and in Samalkha town by PHED, Haryana. Total quantity of domestic sewage generated in urban areas of Panipat was 101.84 MLD, for the treatment of which, there were 10 STPs with capacity of 168.80 MLD (nine STPs of 163.80 MLD capacity in Panipat city and one STP of 5 MLD capacity in Samalkha). However, actual treatment of domestic sewage by all these STPs was only 75 MLD. Therefore, remaining 26.84 MLD (101.84 MLD-75 MLD) sewage was not tapped for treatment in STPs. The STP wise position of the results of wastewater treatment in District Panipat in March 2024 is given in ***Appendix 3.3 (D)***. Audit found that though nine out of total 10 STPs were meeting wastewater discharge norms, the discharge of Panipat District through Drain no. 2 into River Yamuna recorded (2024) the average BOD level of 85 mg/L (against the norm of 10mg/L) and average Faecal Coliform level of 4,000 MPN/100ML (against the norms of 100 MPN/ML)[20].

Audit noticed multiple lapses on the part of MC, Panipat and HSVP in planning and execution related to sewerage infrastructure which are discussed in the succeeding paragraphs:

[20] Source: HSPCB data of water quality of drains and river.

### 3.5.4.1 Enhancement in scope of work in non-transparent manner and ineffective utilisation of sewerage Infrastructure

i) The State Level Technical Committee of AMRUT (SLTC) headed by Administrative Secretary, Urban Local Bodies Department, Haryana awarded (November 2018) the work of providing sewerage system for deficient/other areas at Panipat town, along with operation and maintenance for five years, to M/s Bhumi Infrastructure, Karnal at total cost of ₹ 64.96 crore, i.e., 23.41 *per cent* above estimated cost under AMRUT scheme. Providing sewerage connectivity[21] to 20,500 households was also included in the scope of work. The work was to be completed in 18 months, i.e., by May 2020.

It was noticed in audit that the scope of work was enhanced multiple times by SLTC by increasing the number of colonies from 29 to 77 (₹ 98.50 crore in September 2019, ₹ 123.42 crore in January 2021, and finally to ₹ 215.18 crore in September 2022). As a result, the financial implication of the work got enhanced by 331 *per cent* from ₹ 64.96 crore to ₹ 215.18 crore. Time extension was also granted from time to time, with final time extension granted up to 31 March 2023. By the extended time, M/s Bhumi Infrastructure completed construction of sewerage network and provided connectivity to 50,962 households at a total cost of ₹ 202.44 crore.

Resultantly, the contractor who was initially awarded the contract for much smaller capacity, ended up executing a much larger contract without fresh competitive tendering. These additional works in 48 colonies which were in nature of new works to the tune of ₹ 150 crore were awarded to the contractor in violation of Para 13.7.2 of PWD Code which provides that the work should be executed by calling fair and competitive tenders in a transparent manner.

In this regard, MCP justified (September 2020) allotment of additional work to M/s Bhumi Infrastructure, on the grounds that fresh tenders would take three to four months' time and allotting additional work to existing agency would expedite the execution of work. The reply is not tenable as the work of 77 colonies was completed by March 2023, after more than four years of initial award of contract which was sufficient time for executing work in 48 colonies with fresh competitive tenders.

ii) For treatment of wastewater discharge of 76 colonies, MC Panipat got constructed two STPs of 25 MLD and 15 MLD capacities through another contractor (M/s Ankita Construction). HSPCB issued consent to operate for the 15 MLD capacity STP in July 2023 and for 25 MLD capacity STP in December 2023. However, even as of May 2024, only 0.6 MLD and 1.5 MLD

21 Connectivity means providing a tapping point at the outdoor of household through which household can connect with sewerage system.

discharges were reaching the 15 MLD STP and 25 MLD STP, respectively. Thus, against approximate discharge of 22.02 MLD[22] from 50,962 households (for which connectivity was provided through M/s Bhumi Infrastructure), flow of only 2.1 MLD (0.6 MLD + 1.5MLD) discharge to the associated STPs was indictive of the fact that MCP could not provide sewer connections to all end users for effective utilisation of the sewerage infrastructure created with cost of ₹ 202.44 crore. This also shows faulty planning on the part of the department.

PHED agreed with the audit observation and stated (June 2025) that under the scheme (AMRUT 1) connectivity was provided by the department, however, house sewer connection was to be taken by the end user. It involved cost of road cutting and restoration and other charges which individuals try to avoid.

MCP replied (October 2025) that 50 to 60 *per cent* households were connected to sewer lines. For balance connections public is being motivated and after exemption of road cut charges 100 *per cent* connection will be tapped.

The fact, however, is that effective utilisation of sewage infrastructure was not ensured. Even though the scheme did not provide for end-user sewer connections, this requirement should have been anticipated during the infrastructure planning stage.

#### *3.5.4.2 Illegal Extraction of Ground Water by Industries in Sector-29, Panipat*

HSVP had developed two industrial (Phase-I and Phase-II) in Sector-29, Panipat and was responsible for supply of water, collection of effluent and its treatment, and final disposal of treated water, in these areas. As of April 2024, 175 water[23] based industries were operating in these industrial areas. For treatment of industrial effluent discharged by these industries, HSVP had constructed two CETPs of 21 MLD each in Sector-29, Panipat. Further, 15 industries located outside sector 29 (with discharge of industrial wastewater of 4.61 MLD) were also connected to these two CETPs

Audit noticed that HSVP supplied 15.8 MLD canal water and 0.850 MLD tube well water to these industries in Sector 29. As such, maximum discharge by the industries should be 16.65 MLD (15.8 MLD + 0.85 MLD). A total of 21.26 MLD (16.65 MLD + 4.61 MLD) wastewater should have reached the CETPs. Haryana Water Resources Authority (HWRA[24]), had granted permission for extraction of ground water to 13 industries (total permission for 3.168 MLD of ground water).

[22] 50,962 households x 4 persons per household x 135 liters water consumption per person per day x 80 *per cent* rate of sewage generation.

[23] As per data available with HSPCB.

[24] The State Government had established (2020) HWRA for monitoring of the ground water level in the State. For extraction of ground water in Haryana, permission of HWRA is required.

However, against this, the actual average inflow of effluent discharge reaching to the CETPs was 39 MLD. Thus, 14.57 MLD (39 MLD – 21.26 MLD – 3.168 MLD) effluent was being discharged by industries in excess of water supplied to them by HSVP. This indicated that these industries were extracting ground water for industrial purposes despite Panipat district being an over exploited zone. In view of discharge of industrial effluent by industries in excess of water supplied to them, the authorities responsible for enforcement of environmental laws, i.e. HSPCB, HWRA and HSVP, need to detect and prevent this violation. Department's failure in this regard indicated poor monitoring and enforcement of environmental laws.

HSVP stated (July 2025) that directions were being issued for ensuring that there was no illegal sewer connection in area under HSVP. Further, it was stated that the matter of illegal extraction of ground water was the concern of HSPCB/HWRA.

### 3.5.5 Yamunanagar District

Yamunanagar district is situated in the catchment area of River Yamuna. The district has three urban areas, namely Yamunanagar-Jagadhri, Sadhaura and Radaur. The sewerage management in relation to domestic sewage generated in urban areas of the district was done by PHED. The STP wise position of the results of wastewater treatment in District Yamunanagar in March 2024 is given in ***Appendix 3.3 (E)***. As per records made available to audit, it was observed that though all eight STPs were meeting the wastewater discharge norm, the discharge of Yamunanagar District through its main drain into River Yamuna recorded the average BOD level of 71 mg/L (against the norm of 10 mg/L) and average Faecal Coliform level of 2,880 MPN/100 ml (against the norms of and 100 MPN/ml). Further, it was observed that for treatment of 66 MLD untreated domestic sewage and wastewater generated from industrial operations by units at Yamuna Nagar and Jagadhri construction of 19.50 MLD Industrial Sewage Treatment Plant and 77 MLD STP had been awarded (March-May 2025) with scheduled completion in September 2026 and June 2027, respectively.

Audit noticed lapses on the part of PHED related to sewerage infrastructure which are discussed in the succeeding paragraphs:

#### *3.5.5.1 Unjustified Reduction of Penalty for Delay in Execution of Work*

PHED awarded (March 2018) the work of construction of 10 MLD capacity STP at Badhi Majra Road, Yamunanagar to M/s Kapil Hydro-JV (Agency) at a cost of ₹ 9.99 crore, and with scheduled completion by September 2019. As per clause no. 2 of general conditions of contract, time was essence of the contract and compensation for delay at the rate of one *per cent* of the contract value per day of delay, up to a maximum of 10 *per cent* of the contract value, was recoverable from the contractor.

It was, however, noticed that the Agency failed to complete the work within scheduled time, for which the PHED issued several notices to it and imposed penalty of ₹ 99.86 lakh as per terms of contract. However, after the issuance of notice for termination of contract (in March 2022) and for final measurement to award the balance work at their risk and cost (in October 2022), the Agency completed the work. After completion of work, the Agency requested that penalty imposed earlier might be waived off. Superintending Engineer, PHED Circle, Ambala Cantt., based on the plea of the Agency that work was delayed due to pandemic COVID 19, reduced (July 2023) the penalty from ₹ 99.86 lakh to ₹ 0.41 lakh.

Audit observed that the reason considered for reduction of the penalty was not justified because the original scheduled completion period (i.e., September 2019) had expired even before onset of the pandemic. Further, the NGT directed (September 2019) that with regard to works under construction after 01 July 2020, the Government of Haryana was liable to pay environmental compensation of ₹ 10 lakh per month per incomplete STP. This shows department's failure to enforce contract condition to safeguard its financial interest.

The PHED in its reply stated (November 2024, August and September 2025) that penalty was waived off by the competent authority as per clause 2 of the contract. Further, there was an urgency to complete the work to avoid any further delay. To minimize further delay and ensuring project completion by the incumbent contractor; a decision was made to substantially reduce the previously established penalty. Following this revision, the contractor demonstrated improved dedication and successfully fulfilled all remaining obligations.

The reply was not acceptable because the reasons considered for the waiver of penalty were not justified. The department's argument regarding urgency to complete the work was also not acceptable because by waiving penalty for this reason, it provided an undeserved opportunity to the contractor against penalty leviable under the contract for three year's delays between September 2019 and October 2022. PHED's argument that higher authorities have jurisdiction to make such decision is flawed as all decisions have to be fact based and should fall within the ambit of reasonableness and not on the sole discretion of the officers.

#### *3.5.5.2 Non-Compliance with Contract Conditions and SOP for Cleaning of Sewers and Septic tanks*

Para 13.6.5 of Haryana PWD Codes provided for insurance cover in the terms and conditions of contract of works which involve risks and unsafe situations. Condition no. 13 of General Conditions of Contract also provided that the contractor, at his cost, shall provide, in the joint name of the employer and the contractor, insurance cover from the start date to the date of completion. The insurance policies and certificates shall be delivered by the contractor to the Engineer for approval before the start date. All such insurance shall provide for compensation to rectify the loss or damage incurred.

Further, the Standard Operating Procedures (SOP) for cleaning of sewers and septic tanks, as issued (November 2018) by Central Public Health and Environmental Engineering Organization (CPHEEO) specified procedures to be followed during mechanical and manual cleaning of sewers and emptying of septic tanks including maintenance of inventory of all the protective and safety gears specified in the SOP.

During scrutiny of records in the office of the PHED[25], it was noticed that insurance policies and certificates were not submitted by contractors. Further, the Divisional Office did not have important safety devices, like head lamp, air compressor, air blower and air breathing apparatus, which were required to be maintained as per SOP.

PHED stated in the exit meeting (June 2025) that audit observation has been noted for compliance.

### 3.5.6 Ambala District

District Ambala is situated in the catchment area of the River Ghaggar. The municipal functions in the district are discharged by four ULBs[26] while as the services related to water supply and sewage management are managed by PHED. The STP wise position of the results of wastewater treatment in District Ambala May-July 2024 is given in ***Appendix 3.3 (F)***. Audit found that only 10 out of total 14 STPs were meeting wastewater discharge norm. The wastewater discharge of Ambala District, through two main drains (i.e., Ambala Drain and Ghail Drain) into River Ghaggar recorded (2024) the average BOD and Faecal Coliform levels much higher than the prescribed norms[27] of 10 mg/L and 100 MPN100 ML, respectively, as detailed in ***Table 3.4***.

**Table 3.4: Average quality of discharge of drains pertaining to Ambala District in 2024**

| Sr. No. | Name of Drain | BOD (mg/L) | Faecal Coliform (MPN/100ml) |
|---|---|---|---|
| 1 | Ambala Drain | 68.8 | 3,450 |
| 2 | Ghail Drain | 70 | 3,725 |

25 Executive Engineer, Division No. 1, Yamuna Nagar.

26 Municipal Corporation Ambala (serving city area) and Municipal Council Ambala Sadar (serving Ambala Cantt area) and Municipal Committees Barara and Naraingarh.

27 HSPCB data of water quality of drains and river.

Audit observed shortcomings in execution of work of sewerage infrastructure by MC, Ambala Sadar and PHED which is discussed as follows:

#### *3.5.6.1 Inadequate Treatment Capacity in Ambala Sadar Leading to Discharge of Untreated Sewage into River Ghaggar*

In Ambala Sadar, an average of 25 MLD[28] sewage was generated; however, no treatment facility was available. Municipal Council, Ambala Sadar awarded (2017-20) the work of construction of four STP's[29] with total installed capacity of 44 MLD, along with sewerage network, under Atal Mission for Rejuvenation and Urban Transformation **(**AMRUT**)**. It was, however, observed the work of construction of sewerage network and two STPs i.e. 12 MLD at 12 Cross Road and 12 MLD at village Khudakhurd in Ambala Sadar was awarded (November 2017) to M/s KKSIL, New Delhi at a cost of ₹ 144 crore with scheduled completion by November 2019. However, after completion of work worth ₹ 44.27 crore, the Council terminated (September 2021) the contract stating that contractor was incompetent, and work progress was dismal. Against this, M/s KKSIL represented that sites were handed over to them late in May 2019 and August 2019. But, the State Level Technical Committee (SLTC) approved (March 2022) the termination of contract. After two years of termination, the council awarded (March 2024) the remaining work on risk and cost basis, to another agency/contractor at a cost of ₹ 106.59 crore, with scheduled completion in December 2025. Thus, construction of the sewerage network and two STPs could not be completed even after five years of original scheduled completion. It was observed that MC terminated the original contract after 28 months of scheduled completion and again took two years in reallotment of remaining work which is indicative of poor execution and contract management by the Council.

MC Ambala Sadar replied (October 2025) that there was delay in termination and award of remaining work due to various reasons like delay in handing over of site for STPs, approval by SLTC and three times tendering for remaining work. Further, it was stated that the work order was issued in March 2024.

The fact, however, remains that the intended objective of providing sewerage facilities was delayed for almost five years due to ineffective contract management.

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28 2,36,850 (Population) x 135 liters per capita water supply per day (as per manual on sewerage and sewage treatment issued by Central Public Health and Environmental Engineering Organization) x 80 *per cent* (as per performance evaluation report of sewage treatment plant by Central Pollution Control Board 80 *per cent* of supplied water for domestic use comes back as wastewater) quantity of wastewater.

29 12 MLD at 12 Cross Road, 12 MLD at village Khudakhurd, 10 MLD at village Babyal and 10 MLD at village Machhonda.

Hence, audit analysis revealed that the reasons for delay in execution of work for augmentation of sewerage infrastructure in the selected districts are attributable to inadequate planning, poor site management and external factors like seeking statutory clearance leading to inadequate co-ordination between executing agencies.

## 3.6 Monitoring Mechanism

Under Section 17 of Water (Prevention and Control of Pollution) Act, 1974, HSPCB is responsible for monitoring the sewage and sewerage management system in Haryana. For this it is required to conduct inspection of sewage or trade effluents as well as the works and plants for treatment thereof, as per specified periodicity and with reference to laid down standards. During audit of selected districts, the following issues related to lapses in monitoring were noticed:

### 3.6.1 Non-Recovery of Environmental Compensation amounting to ₹ 214.26 crore

HSPCB adopted the modalities/methodology for assessing, imposing, collection and utilization of environmental compensation with effect from 29 April 2019 which were subsequently revised in December 2021.

Audit observed that, during 2019-20 to 2023-24, HSPCB imposed environmental compensation of ₹ 264.76 crore on 650 commercial/industrial units in selected districts, for violation of pollution norms. Against this, recovery of only ₹ 50.50 crore from 334 units was made. Thus, recovery of ₹ 214.26 crore was pending as on 31st March 2024 (***Appendix 3.4)***. The status was particularly poor in Gurugram North, Ballabgarh and Sonepat, where 92.52 *per cent*, 81.50 *per cent* and 78.83 *per cent* of compensation was pending for recovery. Further, it was observed that compensation of ₹ 50.50 crore recovered by HSPCB in eight selected districts, was not utilized in terms of Clause 2(h) of the EC policy which provided for utilisation of the funds for restoration of environmental damage in the concerned areas. As of March 2024, the entire amount was lying unutilised, thereby defeating the purpose of imposing compensation and utilising it for restoration of environmental damages.

Hence, HSPCB's ability to fund environmental protection initiatives was affected to that extent.

HSPCB agreed (June 2025) with the extent of shortfall in recovery and stated that it is working on it.

### 3.6.2 Non-Imposition of Environmental Compensation for Discharge of Untreated and Partially Treated Sewage - ₹ 949.27 crore

**A.** NGT directed (August 2019) all local bodies or departments concerned of the State Government to ensure 100 *per cent* treatment of the generated sewage; and in case of default, to pay compensation which is to be recovered by the States/UTs, with effect from 01 April 2020.

HSPCB had adopted (April 2019, December 2021) the modalities and methodology of CPCB for assessing, imposing, collection and utilization of Environmental Compensation (EC). The methodology provided that while imposing environmental compensation, cost-saved benefits[30] and cost to environment[31] would be considered.

It was observed that in the selected districts, local authorities did not ensure 100 *per cent* treatment of total generated sewage, as the extent of untreated domestic sewage in these districts ranged between 10.89 *per cent* to 67.38 *per cent* (Table no. 3.1 Paragraph No 3.5). However, HSPCB did not take cognizance of these violations and failed to impose and recover the applicable environmental compensation, which worked out to ₹ 902.97 crore up to 31 October 2024 (***Appendix 3.5)***.

**B.** HSPCB's environmental compensation methodology provided that environmental compensation shall be imposed on units discharging the environmental pollutants in excess of the standards prescribed under Environment Protection Rules 1986 and as prescribed in the CTO granted to such units under Water Act, 1974/Air Act, 1981.

Audit scrutiny of the monitoring data of HSPCB revealed that 26 STPs and two CETPs in selected eight districts were not meeting prescribed discharge standards for durations ranging between 396 days and 1,312 days. Despite this, HSPCB did not impose environmental compensation amounting to ₹ 46.30 crore (***Appendix 3.2)*** for discharge of partially treated sewage.

The matter was brought to the notice of HSPCB (August, September, November 2025), their reply was awaited as of November 2025.

### 3.6.3 Inadequate Inspections

In order to streamline the process of inspections of the units/industries, HSPCB issued (February 2016) a policy for inspection of industries/projects to ensure

30 Capital cost saved by the concerned department by not providing sewerage facilities, along with the associated operation and maintenance cost.

31 Damage caused due to untreated or partially treated waste/sewage resulting from insufficient capacity of sewage/waste management and treatment facilities.

compliance of the provisions of environment related laws[32]. The policy *inter-alia* included the periodicity of inspections/samples of the projects/industries under various categories[33]. Based on NGT directions (November 2019) to shortens the periodicity of inspections, HSPCB revised/amended (October 2019/February 2020) its inspection policy.

Audit compared the periodicity of inspections carried out by HSPCB with reference to that specified in its Inspection Policy of February 2020 and noticed that the extent of shortfall ranged between 63.27 and 77.75 *per cent* in selected districts, as per details in ***Table 3.5***.

**Table 3.5: Number of inspections carried out by HSPCB during 2020-24 in selected districts**

| Sl. No. | Name of District | Number of inspections to be carried out as per Inspection Policy[34] | Actual number of inspections | Shortfall (in *per cent*) |
|---|---|---|---|---|
| 1 | Yamunanagar | 5,341 | 1,962 | 63.27 |
| 2 | Sonepat | 7,820 | 1,945 | 75.13 |
| 3 | Panipat | 4,193 | 1,206 | 71.24 |
| 4 | Gurugram | 9,815 | 2,184 | 77.75 |
| 5 | Faridabad | 7,629 | 2,353 | 69.16 |
| 6 | Hisar | 2,251 | 727 | 67.70 |
| 7 | Ambala | 1,687 | 556 | 67.04 |
| 8 | Panchkula | 2,738 | 708 | 74.14 |
| **Total** | | **41,474** | **11,641** | **71.93** |

Thus, there was an overall shortfall of 71.93 *per cent* in inspections carried out by HSPCB during 2020-21 to 2023-24. The shortfall was particularly high in Gurugram and Sonepat districts, where it stood at 77.75 *per cent* and 75.13 *per cent* respectively.

Inadequate number of inspections had an impact on public health and the environment as the instances of unchecked pollution and non-compliances with environmental norms remained undetected for extended periods.

HSPCB stated in the exit meeting (June 2025) that it had shortage of staff but no documentary evidence in support was provided.

## 3.7 Re-use of Treated Wastewater

The State Government formulated (October 2019) a policy on reuse of treated wastewater to maximize the collection and treatment of sewage and reusing the treated wastewater. For implementation of the above policy, a separate cell,

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32 Water (Prevention and Control of Pollution) Act, 1974, Air (Prevention and Control of Pollution) Act, 1981, Environment (Protection) Act, 1986.

33 HSPCB categorises industries into Red, Orange, Green, and White categories based on their pollution potential.

34 Inspection policy of HSPCB (February 2020) norms -Highly polluting category units to be inspected every three months, Red category units every six months, Orange category units every year and Green category units once in two years.

Treated Wastewater (TWW) cell, was established to carry out the day-to-day activities and to coordinate the smooth and timely implementation of the projects.

### 3.7.1 Non-Achievement of Timelines for reuse of treated waste water

The policy on reuse of treated wastewater laid down the following timeframe for achievement of target for reuse of treated wastewater:

**Table 3.6: Timeframe for reuse of treated wastewater**

| S.N. | Objective | Existing status of development | Timeline for reuse of treated wastewater | Status of reuse of TWW as on Mach 2024 |
|---|---|---|---|---|
| 1 | To reuse at least 25 *per cent* of treated wastewater | Sewerage system and STP exists | 2 years (2021) | 18.77 *per cent* |
| | | Sewerage system but STP is not available | 3 years (2022) | |
| | | No Sewerage system and no STP | 4 years (2023) | |
| 2 | To reuse 50 *per cent* of treated wastewater | -- | 2025 | -- |
| 3 | To reuse 80 *per cent* of treated wastewater | -- | 2030 | -- |

However, a review of records of TWW cell revealed that against the target to reuse 25 *per cent* treated wastewater by March 2024, only 18.77 *per cent* (281.65 MLD out of 1,500.38 MLD) treated wastewater was being reused in the entire State up to March 2024. This was indicative of slow progress of projects for reuse of treated wastewater.

PHED stated (August 2025) that it was conducting regular review meetings and taking up matter with all the departments for achieving the target of reuse of treated wastewater. However, the fact remains that even the first milestone of reusing at least 25 *per cent* of treated wastewater by October 2023 remained unachieved.

### 3.7.2 Arbitrary increase of standard pertaining to Biological Oxygen Demand

The National Framework on Safe Reuse of Treated Water, issued (November 2022) by Ministry for Jal Shakti, GoI provided that treated wastewater could be reused in agriculture, aquaculture, forestry and horticulture, however for using it for agriculture and aquaculture purposes, compliance to regulatory water quality standards was required to ensure food safety. In this regard the Indian standard (IS) 17675 (part 2): 2021 prescribed the following standards as regards maximum Biological Oxygen Demand (BOD) for use of treated wastewater for irrigation purposes:

**Table 3.7: Statement showing standards for treated wastewater to be used for irrigation**

| Sr. No. | Type of Treated Wastewater (TWW) | Maximum BOD (Mg/L) | Potential use without barriers |
|---|---|---|---|
| 1 | Very high quality TWW | 10 | Unrestricted agriculture irrigation of food crops consumed raw |
| 2 | High quality TWW | 20 | Restricted agriculture irrigation of processed food crops |
| 3 | Good quality TWW | 35 | Agriculture irrigation of non- food crops |

High BOD in water used for irrigation could lead to several detrimental effects, including the introduction of pollutants into soil and crops, and potential health risks from contaminated produce.

It was observed that HSPCB's standards for discharge of treated wastewater also prescribed (July 2020) BOD limits of 10 Mg/L, in alignment with Indian Standards. However, in order to save groundwater and other resources of water, by reuse of treated sewage water for irrigation and other non-potable usages, HSPCB relaxed (September 2023) the BOD limit for irrigation purposes (irrespective of food and non-food crops) to 30 Mg/L, in disregard to the guiding principle of National Framework on safe reuse of treated water and IS norms.

It was observed in audit that though relaxing BOD limit for irrigation purposes may help the State Government in achieving the targets set for reuse of treated wastewater (as mentioned in paragraph 3.3.1), however, such relaxation was not in line with guiding principle of National Framework on safe reuse of treated water and IS norms.

Reply of the Department was awaited (November 2025).

## Conclusion and Recommendations

## 3.8 Conclusion

The audit of sewage and sewerage management system in urban areas of Haryana revealed significant gaps between sewage generated and treatment capacity. The selected eight districts generated 1,522.83 MLD domestic sewage, of which only 51.03 *per cent* was treated as per discharge standards before reuse/discharge in water bodies. There was a gap in domestic sewage generated and treatment capacity in Ambala, Yamunanagar, Panchkula and Faridabad. Further, the installed treatment capacity could not be fully utilized in Panipat and Sonepat districts due to connectivity issues. Construction of treatment plants for industrial wastewater in Faridabad was delayed due to lack of commitment from concerned authorities. Despite surplus sewage treatment infrastructure in Panipat and Sonepat, underutilization of existing facilities and non-compliance with discharge standards continue to contribute to environmental degradation. Inadequate planning, lack of coordination between different Government agencies and delays in completing projects further affected the environment protection efforts. The State could not achieve the timeline set for purposeful reuse of treated wastewater. Moreover, environmental compensation of ₹ 214.26 crore remains unrecovered and ₹ 949.27 crore was not imposed by HSPCB for discharge of untreated or partially treated sewage. Thus, facilities created/envisaged for the Citizens were not completely functional in order to realise their desired objectives.

## 3.9 Recommendation

*To achieve effective sewage and sewerage management, the State may formulate the Standard Operating Procedure in co-ordination with the line departments for implementation and timely completion of sewerage infrastructure projects and get clearances in time for land/forest, etc.*

# Chapter 4

# Compliance Audit Observations

# CHAPTER 4

# Compliance Audit Observations

## Information, Public Relations and Languages Department

## 4.1 Suspected Embezzlement of ₹ 40.51 lakh

**Suspected Embezzlement of ₹ 40.51 lakh occurred in DIPRO, Mewat at Nuh by creating fake unique IDs of fictitious employees and transferring the amount to their bank accounts on account of salary arrear of seventh pay commission and leave encashment.**

Government of Haryana introduced (August 2011) the system of e-salary in all Government Departments. Under the system, a distinctive code of six characters called unique code of payee (UCP) is given to each employee for transfer of his/her salary and other dues to his/her concerned bank. Further, as per the instruction (24 January 2012) allotment of UCP was made online and UCPs could be allotted on e-salary module by the drawing and disbursing officer (DDO). For this, after submission of self-attested copy of PAN Card, Cancelled Cheque, Aadhar Card by a new employee, the maker of e-salary (Clerk/Accountant) through his/her login credentials generates a UCP. After this, the checker/DDO with his/her login credentials verifies the said UCP. The e-salary maker generates bills on e-salary portal through his/her login credential and the DDO through his/her credentials verifies the bills and submits the same to the treasury for payment.

During compliance audit of District Information and Public relation Officer (DIPRO), Mewat at Nuh (December 2023), for the period December 2015 and October 2023, the cash book for the period between August 2019 and June 2020 was not produced to audit. However, audit was conducted by downloading e-salary vouchers for the said period from e-salary website. Scrutiny of the employees' payee lists of DIPRO, Nuh for the audit period revealed that during the period from August 2019 to June 2020, 14 fraudulent payments were made to payees whose Unique Code Numbers (UCPs) did not correspond with those of the employees of DIPRO, Nuh. An amount of ₹ 40.51 lakh (***Appendix 4.1***) was disbursed through these 14 transactions in favour of fictitious employees. Although the names of these payees were identical to those of employees of the DIPRO/Mewat office, their UCPs, PANs, bank account details and addresses differed from those of the actual employees. On further verification from concerned banks, the addresses of fictitious employees were found different from those of the genuine employees as per office records.

Based on audit observation, a four member[1] departmental committee was constituted in April 2024. The committee confirmed the embezzlement of ₹ 40.51 lakh and recommended for initiating disciplinary action against the DDO, the Accountant and the Clerk under Haryana Civil Services (Punishment and Appeal) Rules, 2016 and to lodge a formal complaint with police for fraudulent payment of ₹ 40.51 lakh between August 2019 and June 2020 by way of 14 transactions on account of false/pseudo named employees by creating fake unique IDs. An FIR was lodged on 29 October 2025 against the DDO, the Accountant and the Clerk. Further, disciplinary action and recovery of embezzled amount was awaited. (November 2025).

The matter was referred (May 2025) to the Commissioner and Secretary to Government of Haryana, Information, Public Relations and Language Department; the reply was awaited (February 2026).

## Department of Agriculture & Farmers Welfare, Haryana

## Chaudhary Charan Singh Haryana Agricultural University (CCSHAU), Hisar

### 4.2 Dilution of conditions of Bank Guarantee resulted in non-realisation of objective of Bio-gas plant

**The CCSHAU/Committee relaxed the bank guarantee requirement, enabling the agency to walk away from the project without facing any financial consequences/loss. Resultantly, expenditure of ₹ 5.60 crore incurred on incomplete biogas plant remained idle as the agency had abandoned the project since February 2020 after receiving more than 90 *per cent* agreement amount.**

A research project for development and popularization of eco-friendly technologies for paddy straw management was approved for ₹ 6.10 crore in September 2017 under the centrally sponsored Rashtriya Krishi Vikas Yojna (RKVY). Under the project, the vice chancellor of the CCSHAU, Hisar granted (November 2017) administrative approval of ₹ six crore for establishment of a biogas plant based on agricultural waste with the capacity to generate 100 kw electrical output.

After inviting tenders (December 2017) the work of biogas plant[2] was allotted to an agency in March 2018 on turnkey basis for an agreement amount of

[1] Assistant District Attorney, Accounts Officer, Assistant Accounts Officer (Establishment) and Dealing Assistant.

[2] Designing, engineering, supply, construction and commissioning of agriculture waste-based biogas electrical power generation plant not less than 100 kw electrical output. Including all mechanical, electrical, civil, structural, architectural, control and instrumentation works.

₹ 6.10 crore. As per clause 11 of the agreement, 50 *per cent* (₹ 3.05 crore) advance payment was to be made to the agency on submission of layout plan, which was made in November 2018. Next 20 *per cent* (₹ 1.20 crore) was payable as advance on completion of 50 *per cent* civil work against bank guarantee, which was paid in June 2019 (without obtaining bank guarantee). Further, 20 *per cent* payment (₹ 1.20 crore) was payable on completion of civil work, as an advance for procurement and supply of various equipment (against the earlier bank guarantee).

Audit noticed (September-October 2023) that the condition of obtaining bank guarantee was relaxed by the Central Purchase Committee of CCSHAU on the ground that the agency had executed 75 *per cent* of the civil work and had imported equipment worth ₹ 3.47 crore. The University further released ₹ 1.35 crore during January and February 2020 on the recommendation of the inspection committee and the Head of the Department, Processing and Food Engineering, CCSHAU. Thus, a total amount of ₹ 5.60 crore was paid to the agency up to February 2020. It was noticed that no work was carried out by the agency after receipt of payment in February 2020. From July 2020 onwards, the matter remained under discussion at various levels in CCSHAU, however, no action was initiated against the agency for non-completion of the project. Instead of completing the project, the agency initiated arbitration proceedings against CCSHAU in September 2021, citing its inability to complete the work due to *force majeure* circumstances. The arbitration proceedings were terminated in September 2023 due to non-payment of the arbitration fee by the agency. CCSHAU terminated the agreement in February 2024 and forfeited the earnest money of ₹ 12 lakh.

The agency abandoned the project after receiving ₹ 5.60 crore in February 2020. Resultantly, the project remained incomplete and non-functional after an expenditure of ₹ 5.60 crore (91.8 *per cent* of the agreement amount).

Thus, the CCSHAU/Committee by waiving the bank guarantee requirement undermined a crucial financial safeguard, enabled the agency to walk away from the project without facing any financial consequences/loss.

The CCSHAU stated (December 2025) that the matter was under deliberation with some agencies for making the biogas plant functional. The reply has to be seen in light of the fact that the expenditure of ₹ 5.60 crore remains idle till date (December 2025) and the possibility of expiry of warranty of the imported equipment before completion of the project cannot be ruled out.

The matter was referred to the Additional Chief Secretary to Government of Haryana, Agriculture and Farmers Welfare Department in July 2025; the reply was awaited (February 2026).

## 4.3 Payment of ₹ 6.37 crore on incomplete work

**CCSHAU suffered a loss of ₹ 6.37 crore due to release of payment through letter of credit to a contractor without receipt of mandatory shipping and inspection documents. The contractor did not supply material after receiving the payment. Lapse occurred due to faulty terms and conditions in letter of credit. Further, recovery efforts remained ineffective.**

As per Manual for Procurement of Goods, 2017 in case of procurement of imported goods, payment to the supplier is to be made through letter of credit[3] (LC) opened in a bank and must be backed by necessary shipping and inspection documentation including original invoice, certificate of origin, pre-dispatch inspection report, insurance, and shipment details. Terms and conditions of the tender document also provided that 90 *per cent* of the cost of material was payable through LC, only after submitting of documents, including copies of supplier's invoice, certificates of insurance, inspection and origin and sharing information in respect of port of loading, date of shipment, name of vessel, etc.

During audit of Chaudhary Charan Singh Haryana Agricultural University (CCSHAU), Hisar it was noticed that the University awarded (December 2018) the work of "Supply, installation, commissioning and operation of an integrated solar-based hi-tech greenhouse project" to M/s Astron Solpower Private Limited, Dehradun for ₹ 12.75 crore, with a completion period of 12 months. As per the contract, 50 *per cent* payment against LC (₹ 6.37 crore) in Phase I was to be made against supply of structural materials, photovoltaic modules and accessories, within a delivery period of three months from opening of the LC.

CCSHAU opened an LC in Dena Bank on 18 January 2019 for payment of ₹ 6.37 crore (50 *per cent* of contract price) to the contractor for a period of 90 days and the payment was due on 30 April 2019. As per terms and conditions of the LC, the shipment of goods was to be made by 26 April 2019 and the documents required for releasing LC included proforma invoice, freight insurance copy and shipment documents. However, the conditions stipulated in the LC differed materially from the tender requirements, as these clauses did not specify submission of any of the requisite documents like supplier's invoice, nor did they provide for disclosure of cost of equipment, country of origin, or inspection details. Further, the date of payment was extended twice i.e. upto 21 May 2019 and 2 July 2019 by CCSHAU due to non-completion of work of project by the contractor.

On 2 July 2019, a 12-member project monitoring committee of CCSHAU requested the Bank for withholding payment from LC as the agency had not

3 The purchaser's bank opens the LC on behalf of the purchaser for transacting payment to the supplier's bank. The LC is opened for giving assurance to the supplier of his payment on fulfilling his obligations according to terms of the contract.

completed work of Phase I. The Bank extended LC upto 29 July 2019. On 25 July 2019, the Bank intimated Director (S&P), CCSHAU that LC could not be extended further because terms and conditions of LC did not restrict payment to the agency. Despite non-completion of work as required under the agreement, on 25 July 2019, the University's monitoring committee certified the Phase I work as satisfactory. However, on the last date of LC payment (29 July 2019), Director (S&P), CCSHAU again requested the Bank not to release payment, citing incomplete work. The Bank released the LC amount on the same day, stating the LC did not provide for withholding payment.

Eventually, CCSHAU did not receive any consignment and despite repeated correspondence, the agency did not respond. CCSHAU approached the Senior Superintendent of Police, Hisar (April 2021) for lodging an FIR against the agency for misappropriation of funds and against the Bank for releasing payment. In its inquiry (October 2021), the Police held the matter to be of a civil nature, stating no criminality on part of the Bank as the LC lacked a stop-payment clause. The agency initiated arbitration proceedings (September 2021), which were terminated in September 2023 due to its failure to deposit arbitration fee, because of ongoing liquidation process before National Company Law Tribunal, Allahabad. Between July 2023 and October 2025 CCSHAU sent multiple requests to the Police to register a case, however, FIR was not lodged.

Inspite of the contractor receiving the full amount, the work is still incomplete as on December 2025 even after lapse of six years. It is pertinent to mention that the University did not take appropriate decision either to prevent the release by incorporating the stop clause payment in LC or proper monitoring of the progress of work.

On being pointed out by Audit, CCSHAU replied (December 2025) that a court case had been filed (May 2024) in the Hisar Court for getting the FIR lodged against the agency and the Bank having next date on 20 December 2025. Further a recovery suit had also been filed (March 2025) against the agency and bank in Hisar Court, next date of hearing is 14 April 2026. Further, 16 charge sheets had been issued against the officers/teachers of the University for financial loss to the University and inquiry on charges was under process.

The matter was referred (August 2025) to the Additional Chief Secretary, Government of Haryana, Agriculture and Farmers Welfare Department; the reply was awaited (February 2026).

## Department of School Education, Haryana
## Directorate of Secondary Education

## 4.4 Utilisation of same vouchers twice resulting in suspected embezzlement of ₹ 3.95 lakh

**Due to absence of effective internal controls, ₹ 24.39 lakh was irregularly transferred by the Principal of a Government School, also holding charge of Block Education Officer, to the School Management Committee of the same school. The funds were spent without submission of vouchers for 11 months after Principal's retirement. Two enquiries were conducted by the department which could not fix the responsibility. Further, audit analysis revealed suspected embezzlement of ₹ 3.95 lakh as some vouchers were found to be used twice.**

As per departmental guidelines (January 2017) for construction and repair works in Government schools, a detailed estimate for each work must be approved by the competent authority i.e. the Sub-Divisional Engineer[4] or Executive Engineer[5], as applicable. Every proposal for release of grant should include an estimate, duly countersigned by the Head of the School and the District Education Officer. Details of works executed are required to be entered in the measurement book and supported with photographs. Further, for works costing more than ₹ 10 lakh, execution should be supervised by a committee headed by the Additional Deputy Commissioner of the district. Upon completion, a completion report along with a utilisation certificate, duly signed by School Management Committee and Principal and countersigned by the District Education Officer, is to be submitted to Directorate office.

Further, Rule 2.10(a) of Punjab Financial Rules Volume-1 stipulates that every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety. Para 2.22(5) provides that all paid vouchers must be stamped "paid" or cancelled that they cannot be used subsequently.

During test check (March 2024) of records in the office of the Block Education Officer, Ganaur (Sonipat) for the period October 2014 to January 2024, Audit observed that an amount of ₹ 6.55 lakh was received in August 2019 by School Management Committee (SMC) of Government Senior Secondary School (GSSS), Village Pugthala, for construction of a boundary wall. The funds were withdrawn[6] by Shri Satya Parkash Kataria, Principal, GSSS, Pugthala within a

[4] Sub-Divisional Engineer, Sarv Shiksha Abhiyan or Public Works Department (Building and Roads) or Panchayati Raj.

[5] Executive Engineer, Sarv Shiksha Abhiyan or Public Works Department (Building and Roads) or Panchayati Raj.

[6] ₹ 0.50 lakh to Shri Jagdish on 17 August 2019; ₹ 2.90 lakh cash withdrawal on 19 August 2019; ₹ 2.35 lakh to M/s Bajrang Cement Store on 20 August 2019 and ₹ 0.76 lakh transferred to ISRANA on 21 August 2019.

week of receipt. However, the adjustment bill was submitted in October 2023 by Shri Bijender Singh, the then Principal, GSSS, Pugthala along with supporting vouchers of ₹ 6.57 lakh[7] duly approved and signed by Shri Kataria.

During September 2019 to April 2020, Shri Kataria, Principal of GSSS, Pugthala, was also holding additional charge of Block Education Officer (BEO), Ganaur. During this period, he withdrew ₹ four lakh in cash and transferred ₹ 20 lakh to the bank account of SMC of GSSS, Pugthala between December 2019 and February 2020 for execution of civil construction works. The release of funds was not supported by approved detailed estimates from the competent authority. As Principal of GSSS, Pugthala, he further withdrew ₹ 11.70 lakh in cash and made payments of ₹ 8.69 lakh to five vendors[8] during January to April 2020. Shri Kataria retired from service on 30 April 2020 without submitting the vouchers for the total expenditure of ₹ 24.39 lakh.

The District Education Officer (DEO), Sonipat appointed (September 2020) Deputy DEO, Sonipat as inquiry officer for investigating an undated complaint against Shri Satya Parkash Kataria alleging that he had embezzled Government money between ₹ 20 to 25 lakh. As per the report (November 2020) of inquiry officer vouchers for making expenditure were not made available by Shri Kataria. A notice was issued by the DEO to him in November 2020 for submitting the record relating to withdrawn amount. He submitted utilisation certificate of ₹ 23.27 lakh in March 2021 alongwith photocopies of bills asserting that he had lost the original bills in May 2020. The funds were utilised for construction of new toilets and stage, laying of interlock tiles and repair of rooms in the school.

Subsequently, on another complaint, the Directorate office instructed (February 2021) DEO, Sonipat to investigate the allegation of financial irregularities committed by Shri Kataria while holding additional charge of BEO, Gannaur. On the directions of DEO, Sonipat, the BEO, Gannuar constituted (June 2021) a four-member committee to investigate the matter. The committee submitted its report in September 2021, observing that the expenditure incurred on works was approximately ₹ 24 lakh, which was equal to the amount transferred/ withdrawn by Shri Kataria. On the basis of this report, the Directorate office filed (November 2021) the complaint against Shri Kataria.

However, audit scrutiny of bills appended with utilisation certificate of ₹ 23.27 lakh revealed that vouchers amounting to ₹ 3.95 lakh (***Appendix 4.2***) had also been used earlier in January 2020 in support of expenditure incurred

7 Payment of ₹ 3.70 lakh to M/s Ravinder Builders (January 2020), ₹ 1.57 lakh for labour deployed during January and February 2020; ₹ 0.75 lakh to M/s Bharat Building Material and ₹ 0.55 lakh to M/s Sachin Shuttering Store.

8 (i) ₹ 1.50 lakh to M/s Hindustan Trading Co., (ii) ₹ 3.52 lakh to M/s Bharat Building Material, (iii) ₹ two lakh to M/s Bajrang Cement Store, (iv) ₹ one lakh to M/s Sharma Hardware Store and (v) ₹ 0.67 lakh to M/s Shree Salasar Marble.

on construction of the boundary wall (₹ 6.55 lakh), indicating suspected embezzlement of ₹ 3.95 lakh. Further, the funds of ₹ 24 lakh (₹ four lakh withdrawn in cash and ₹ 20 lakh through bank transfer) were transferred irregularly by Shri Kataria to SMC, GSSS, Pugthala without having proper sanction and approval. As observed from above, there was lack of internal control mechanism in the department. The acting BEO had transferred/withdrawn a huge amount from Government account without having proper sanction and further, failed to submit the vouchers and utilisation certificate for the transferred/ withdrawn funds.

The Directorate Secondary Education, Haryana replied (December 2025) that an inquiry committee had been constituted in January 2025 to investigate the matter of suspected embezzlement from the grant released in July 2019 (for construction of boundary wall); further, it may take a longer time to finalize the report.

The reply was not tenable as despite request from Audit, the status of inquiry had not been shared. Further, as per orders of Hon'ble High Court of Punjab and Haryana (December 2022), no departmental proceedings can be initiated against a retiree after four years of retirement. Hence, belated initiation of inquiry needs to be seen in this light. The previous departmental inquiry committees constituted in September 2020 and June 2021 had not investigated the allegations properly resulting in filing of complaints despite the facts that vouchers of ₹ 3.95 lakh were utilised twice on two different works as supporting documents for expenditure.

The matter was referred (November 2025) to the Additional Chief Secretary, Government of Haryana, School Education Department; the reply was awaited (February 2026).

## Higher Education Department

### 4.5 Wasteful expenditure on equipment/services due to procurement of equipment without ensuring user requirement

**The Directorate Office violated the prescribed Rules/Instructions while procuring goods/services for Government Colleges, moreover, inability to install and utilise the equipment/services resulted in wasteful expenditure amounting to ₹ 8.72 crore.**

During test-check of records (April 2024) in the office of Director, Higher Education (DHE), it was noticed that the DHE had procured services for providing Video Conferencing System, Learning Management System and ICT system for 17 Government Colleges and Directorate office from M/s ITI Limited (a Government of India undertaking). The objective was to enable principals of all the Government colleges to be accessible at a single click for monitoring purposes and to facilitate delivery of lectures remotely to college students.

The firm had submitted its commercial offer (June 2017) for supply and installation of video conferencing equipment along with a Learning Management System (LMS) for ₹ 3.84 crore in 17 colleges, with payment terms of 90 *per cent* in advance and 10 *per cent* on completion. The purchase order was issued (July 2017), and the equipment was supplied during September and October 2017. The LMS were subsequently implemented in additional 133 colleges in 2019-20. Irregularities were noticed in procurement as well as in utilisation of these systems which are discussed as under:

***a. Non-installation/utilisation of Video Conferencing Equipment***

Audit observed that the procurement was made on nomination basis without calling open tenders, in violation of Financial Rules[9] and State Government instructions[10] which mandate that all procurements are to be made through the Directorate of Supplies and Disposals, Haryana, by adopting open tender process except in case of proprietary items and in emergent situation. Further, as per Delegation of Financial powers (2016), purchases exceeding ₹ one crore[11] required approval of the High Powered Purchase Committee (HPPC).

It was observed that the equipment was not installed in DHE office and was found lying unused in the storeroom. Out of 17 colleges, in 14 colleges, the equipment was installed but never utilised (since March 2020) for video conferencing. In three colleges[12] the equipment was not installed.

The procurement of these items amounting to ₹ 3.38 crore was neither of proprietary nature nor of being emergent nature and was done in violation of the existing Rules without assessing the requirement.

***b. Non-utilisation of Learning Management System***

The Learning Management System (LMS) was a key component of the initial work order awarded to M/s ITI Limited. Subsequently, it was decided (January 2019) to implement the LMS in 95 more Government colleges. Accordingly, an agreement was executed with the firm (June 2019) for providing upgraded LMS in 112 colleges (95 + 17) at an annual cost of ₹ 2.90 lakh per college. Further, in May 2020, 38 more colleges were added, thereby extending the LMS coverage to 150 colleges. In February 2023, the Principal Secretary to Government of Haryana, Higher Education Department, approved extension of agreement period for 112 colleges up to June 2024.

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9 Rule 7, Punjab Financial Rules Volume – II (Appendix 14) (applicable to Haryana State).

10 Policy guidelines on procurement of stores issued by Department of Industries and Commerce, Government of Haryana, in May 2010.

11 As financial powers (August 2016) the HPPC was authorised to finalise purchases of more than ₹ one crore. The limit was revised to ₹ five crore in February 2021.

12 Government College for Women (GCW), Bhodia Khera (Fatehabad), GCW Salaheri (Nuh) and GCW Kaithal.

In May 2021, the DHE office issued instructions to all colleges to use the LMS regularly, appoint a nodal officer for its effective implementation and directed the firm to develop a dashboard for monitoring progress at the departmental level. In response, seven colleges intimated (May 2021) that the LMS was not being used due to various reasons like poor internet connectivity, lack of support from firm and delays in uploading and mapping teacher–student data into the software. Nine test checked colleges and Government PG College Kalka reported that they were relying on free portals (Google Meet and Google Classroom) for e-learning.

Four colleges[13] intimated to the DHE office (March - April 2023) that most of the LMS users found the software less user friendly due to its operational complexity. Teachers and students preferred free and more accessible platforms (Google Classroom) for online teaching. In view of the adverse feedback, the IT Cell (DHE office) was requested (June 2023) to review the requirement of LMS in the colleges.

In July 2023, the IT cell of DHE office recommended (July 2023) for discontinuation of the LMS as it was not serving any useful purpose. On the directions of ACS, DHE committee[14] was constituted in January 2024. The committee recommended (April 2024) discontinuation of the LMS as majority of colleges had reported dissatisfaction due to inadequate vendor support, high operational costs and the system not being user friendly/conducive to effective student learning.

A total payment amounting to ₹ 7.61 crore[15] was made to the firm for the period 2019-22 without measuring and ensuring usage/outcome of LMS through monitoring using developed dash board. Invoices for the period 2022-23 and 2023-24 were awaited from the company (April 2024).

Audit noticed that the LMS was not utilised in 115 colleges since 2021-22 and in three colleges it was never used. As such, payment amounting to ₹ 3.43 crore (₹ 2.90 lakh x 118 colleges) for the year 2021-22 was made despite intimation having been received about non-utilisation of the LMS, thus rendering the expenditure unfruitful/wasteful.

DHE replied (February 2025) that due to very less usage of LMS by the colleges, further extension has not been given to the agreement. The reply corroborates the audit observation about payment made for product/service which was not found useful by end users.

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13 Kalka, Jhajjar, Hansi and Panchkula.

14 Four members from the department, five principals of colleges and one representative from the firm.

15 23 August 2022 - ₹ 2.50 crore, 16 January 2024 - ₹ 0.96 crore and 18 March 2024 - ₹ 4.15 crore.

### c. *Idle investment on uninstalled ICT Equipment in four colleges*

The Higher Education Department devised (2018) program DRISHTI (Digital Revolution in Information Studies in Haryana for Transformation and Innovation) to boost digital and e-learning in all colleges. Accordingly, 36 colleges were selected for installation of IT equipment including Digital Board, E-learning Labs (comprising 20 computers), Digital podium/smart rostrum and Virtual classroom.

An indent was submitted to the Director General, Supply & Disposal, Haryana (February 2019) for procurement of IT equipment to build IT infra for 36 Government Colleges. Supply order was issued for ₹ 17.23 crore for all these 36 colleges. As per supply order (March 2019), the items to be supplied and installed in 36 colleges are detailed below.

| Sr No. | Item | Quantity | Cost per unit (₹ in lakh) | Total unit cost (₹ in lakh) |
|---|---|---|---|---|
| 1 | Digital Board | 36 | 3.15 | 113.40 |
| 2 | E-learning Labs | 36 | 27.00 | 972.00 |
| 3 | Digital podium/smart rostrum | 36 | 3.20 | 115.20 |
| 4 | Virtual classroom | 36 | 14.50 | 522.00 |
| | | | | **1,722.60** |

In compliance to the terms and conditions of the supply order, payment amounting to ₹ 15.50 crore (90 *per cent*) was made to the firm within 15 days of supplying material (March 2019). The firm intimated to the Department (June 2019) that material had been supplied to all colleges within the stipulated time and that equipment had been installed in 16 colleges, while in the remaining 20 colleges the buildings were still under construction. It was assured that installation would be completed once the buildings were taken over and the firm requested for release of the balance 10 *per cent* payment of ₹ 1.72 crore. The Department released ₹ 76.56 lakh (June 2019) for the 16 completed colleges. Subsequently, the firm again requested (July 2019) release of the balance payment for the remaining colleges, contending that the delay was not attributable to them and furnished an undertaking to install the systems upon completion of the buildings. The Department released ₹ 95.70 lakh to the firm, even though installation in 20 colleges was still pending. Out of these 20 colleges, system was not even installed in four[16] colleges (January 2025) resulting in idle investment of ₹ 1.91 crore on such uninstalled equipment.

Thus, the Department made purchases of ₹ 6.81 crore (for video conferencing and learning management system) in violation of State Government Rules/ instructions, moreover, due to non-installation and poor utilisation of facilities of ICT amounting to ₹ 1.91 crore, the entire expenditure of ₹ 8.72 crore largely remained idle.

16 Government College for Girls, Dadupur Roran (Jundla, Karnal), Government College, Assandh (Karnal), Government College for Girls Nacholi and Government College, Mohna (Faridabad).

The matter was referred (September 2025) to the Additional Chief Secretary to Government of Haryana, Higher Education Department; the reply was awaited (February 2026).

## 4.6 Release of payment without verifying envisaged outcomes of start-up incubators and *e-karma* project

**The Higher Education Department, Government of Haryana released ₹ 17.43 crore for start-up incubators in five Government colleges without verifying outcomes against measurable deliverables and Key Performance Indicators. Similarly, ₹ 13.68 crore spent on training of 4,649 candidates under the e-Karma project was largely unfruitful, as a miniscule number could start their earnings.**

With the objective of promoting entrepreneurship and self-employment among youth, the Higher Education Department, Government of Haryana initiated two major projects during 2017 to 2019; establishment of start-up incubators and *e-Karma* training programme for enabling graduates to earn through internet-based freelancing. Audit scrutiny of record at Directorate office revealed significant deficiencies in both initiatives. Audit findings are given as under:

### *(i) Payment made for start-up incubators without monitoring of KPI/ verifying the outcomes*

With the stated objective of reducing unemployment and encouraging youth to open their own ventures, the Director, Higher Education (DHE) proposed (May 2017) to set up an Incubator-cum-Centre of Excellence at Government College, Panchkula, as a pilot project by hiring an agency having experience in fostering entrepreneurship. The agency was expected to build and manage a network of aspiring entrepreneurs; undertake marketing activities for promoting the network; validate ideas generated through open sessions; and mentoring and provide necessary handholding support to students. It was envisaged that after successful functioning of the Panchkula incubator, the initiative would be replicated in other colleges of the State.

Accordingly, the DHE floated request for proposal (RFP)(June 2017) and issued work order (August 2017) to M/s Start-up Accelerator Chamber of Commerce (SACC), Mohali for three years (extendable for further two years) at following rates:

| Sr. No. | Description of work | Price (₹ in lakh) | |
|---|---|---|---|
| 1 | Construction and furnishing of startup incubator | 63.00 | |
| 2 | Managing and operation of startup incubator cum centre of excellence for three years | Year 1 | 60.00 |
| | | Year 2 | 70.00 |
| | | Year 3 | 70.00 |

While approving the financial offer of the agency, Principal Secretary, Higher Education directed (August 2017) for constitution of a committee to review the progress by identifying monitorable targets *interalia* providing number of awareness camps, number of students with ideas, number of students availing incubation, validation and testing of ideas, number of workshops/seminars and final target of startups.

These instructions were made part of the work order. The incubator at Panchkula commenced operations in December 2017. A committee for reviewing the progress was constituted in May 2018. The committee recommended measurable targets through Key Performance Indicators (KPIs) consisting of 45 deliverable targets under five categories.

In February 2019, the work order was extended to set up four more incubators (Hisar, Karnal, Gurugram, Faridabad) on the same terms. Up to March 2024, the Department had made payment amounting to ₹ 17.43 crore to the agency for these five incubators, based on quarterly reports submitted by the agency and forwarded by college principals without verification, and assessment of outcome and deliverables were not undertaken against the KPIs. It was observed that the Project Monitoring Units (PMUs) for the colleges were established only in March 2024 which visited the incubators in July 2024 and submitted largely similar reports without evaluating the performance of incubators against 45 KPIs after five years from commencement of incubators.

The agency claimed that 404 startups were incubated through the five centres. However, only 26 startups were actually found to be registered with DPIIT[17]. During test-check of incubators at Panchkula and Karnal following inconsistencies were also noticed:

(i). Records such as financial statements, bank details, registered partnership deeds, etc. relating to start-ups were not maintained at incubators.

(ii). In Karnal, partnership agreements between two or more students and rent agreements for hiring space for business were executed by the firm itself. Partnership agreements were not got registered.

(iii). In Karnal and Panchkula, details of investors, seed funding, employment generated by these start-ups, etc. were not available.

In absence of crucial information such as financial statements, investments seed funding and performance indicators for start-ups, no assurance could be derived on the viability or sustainability of startups as claimed by the agency for which payment was made by the Department.

Thus, the Department incurred an expenditure of ₹ 17.43 crore during December 2017 to March 2024 without properly evaluating performance of the agency against prescribed Key Performance Indicators and envisaged outcome deliverables targets.

[17] Department for Promotion of Industry and Internal Trade.

The Director General, Higher Education intimated (January 2026) that PMUs of four colleges i.e. Gurugram, Faridabad, Hisar and Karnal had reported (July 2024) that work was satisfactory and in line with the specified KPIs. The reply was not tenable as the PMUs had visited the incubators in July 2024 (after five years of commencement of project and after completion of project in March 2024) and their reports did not indicate evaluation of the performance of each incubator against 45 KPIs.

***(ii) Low outcome of e-Karma project***

To promote self-employment among unemployed graduates, the DHE formulated (February 2019) a proposal for e-Karma project aimed at enabling candidates to avail opportunities in internet-based freelancing. The objective of the project was to enhance the skills of budding freelancers by providing training in communication skills, bidding on freelancing portals and technical domains. The intended outcome was that trained candidates would be able to commence earnings after training. The proposal was approved (August 2019) with instructions that a Project Monitoring and Implementing Unit (PMU) be established for effective monitoring of the programme.

An agreement was executed (November 2019) with M/s Appworx IT Solution Pvt Ltd, Chandigarh for a period of three years to provide training services in five colleges[18] under the project, covering a minimum of 1,000 and up to 3,000 candidates per year. The cost of training was fixed at ₹ 48,000 plus applicable taxes per candidate, with 50 *per cent* payable on completion of four to six months' training and the remaining 50 *per cent* linked to the income generated by candidates. After completion of training, certification of candidates was to be jointly undertaken by the Department and the concerned college. The agency was required to submit monthly activity reports and payments were to be released by the Department only after scrutiny and acceptance by the PMU.

It was observed that the PMU was established in March 2024 after four years of commencement of the project. Moreover, no monitoring mechanism for the entire project was put in place during the project period. As per PMU's report (July 2024) and payment details, total 4,649 candidates were stated to have been trained and only 212 candidates had started earning. On the basis of PMU report (July 2024) the department released total payment of ₹ 13.68 crore.

The DHE confirmed (December 2025) that payment of ₹ 13.68 crore had been made and further stated that no extension has been granted to the project.

Thus, in both projects, due to non-monitoring the performance of the agencies on the basis of key performance indicators and envisaged outcomes, the

[18] (i) Govt PG College, Sector-1, Panchkula, (ii) Pt. Chiranji Lal Sharma Govt PG College, Karnal, (iii) Govt PG College, Hisar, (iv) Dronacharya Govt College, Gurugram and (v) Pt JLN, Govt College, Sector 16, Faridabad.

intended objectives were not realised even after incurring an expenditure of ₹ 31.11 crore.

The matter was referred (December 2025) to the Additional Chief Secretary, Government of Haryana, Higher Education Department; the reply was awaited (February 2026).

**Higher Education Department**
**(Kurukshetra University)**

## 4.7 Ineffective utilisation of funds under RUSA resulted in non-realisation of the intended objectives

**Kurukshetra University failed to fully utilize the first instalment of ₹ 41.67 crore under RUSA as it could spend only ₹ 19.62 crore and the remaining funds were reallocated by State Project Director, RUSA to other institutions. It not only deprived the university of further RUSA grants but all sanctioned projects also remained incomplete, leading to denial of upgraded facilities to students and faculty of the university.**

Ministry of Human Resources Development (MHRD), Government of India (GoI) launched the Rashtriya Uchchatar Shiksha Abhiyan (RUSA) in October 2013 as a centrally sponsored scheme to provide funding to State's Higher Education Institutions for bridging critical infrastructure gaps by augmenting and supporting the efforts of the State Governments. The scheme provides infrastructure grants to universities and colleges and envisages cost sharing between GoI and the State Government in the ratio of 60:40.

GoI selected (May 2018) Kurukshetra University (KU) from Haryana for a grant of ₹ 100 crore under Component 4 of the scheme i.e. Quality and Excellence in selected State Universities. The detailed project report of ₹ 100 crore comprised 19 projects, against which the first instalment of ₹ 41.67 crore (including ₹ 25 crore Central share and ₹ 16.67 crore State share) was released in May 2019. As per minutes of RUSA review meeting (June 2021) and subsequent instructions issued (May 2022) by the Ministry of Education, GoI, further installments were to be released only after utilisation of at least 75 *per cent* of first installment (both Centre and State Share). Despite lapse of more than five years, KU utilised only ₹ 19.62 crore (47 *per cent*) up to July 2024 ***(Appendix 4.3)***.

Audit scrutiny of records during July 2024 to September 2024 revealed significant deficiencies in implementation of projects; major findings in three test-checked projects are discussed as below:

### *(i) Non-utilisation of funds for designated purpose*

Centre for IT and Automation (CITA) was envisaged as an interdisciplinary research collaboration centre of science, engineering and management to conduct research and run new courses on data analytics and data mining, business analytics, scientific computation/simulations, machine learning and internet of things. The project was approved for ₹ 10.25 crore by Project Approval Board (RUSA). The project comprised purchase of computers and peripherals (₹ two crore), Wi-Fi upgradation (₹ two crore), establishment of a high-performance computational lab (₹ 3.50 crore) and setting up of interactive classrooms and conference rooms (₹ 1.50 crore).

First instalment of ₹ 3.64 crore[19] was released for CITA in May 2019. Instead of formulating an execution plan and utilising funds as per the approved project, the funds were utilised by the Projects Steering Committee (PSC) RUSA of KU towards procurement of 172 computers and other peripherals for ₹ 1.60 crore. Of these, only 60 computers valuing ₹ 46.41 lakh were provided to CITA, while the remaining computers and peripherals valuing ₹ 1.14 crore were transferred to various departments for administrative[20] purposes. Thus, the expenditure was not in line with the setting up of research collaboration centre and the project remained incomplete.

The Nodal Officer RUSA, KU stated (July 2024) that the expenditure had been made as per the approved Detailed Project Report which provided for purchase of 400 computers for various branches/departments of the University. In the first phase 172 computers were purchased. Out of which, 112 were transferred to various branches/departments and 60 were kept for CITA. The reply was not acceptable, as the funds were not utilised for the designated purpose of establishing CITA with the objectives to conduct research and run new courses as envisaged in the project report and were instead used for purchases of computer and peripherals for administrative purposes.

***(ii) Delay in procurement of equipment for the Centre for Advanced Material Research (CAMR)***

A project costing ₹ 13.10 crore envisaged procurement of 14 research equipment for the Centre for Advanced Material Research (CAMR) ***(Appendix 4.4)***. Against this, the first instalment of ₹ 3.95 crore was released to KU under RUSA in May 2019.

Audit observed that three months after the release of the first installment, a 10-member Technical Committee (five members from KU and five from other universities of Delhi, Haryana, and Chandigarh) was constituted in August 2019 to finalise the technical specifications. The Committee finalised (February 2020) specifications of various instruments after a gap of six months. A five-member Project Action Group of KU decided (March 2020) to procure instruments through open tenders, however, no tenders were floated.

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19 ₹ 0.30 crore for training and ₹ 3.34 crore for centre development.

20 RUSA Branch, Examination Cell, Account Branch, College Branches, etc. of the University.

The Project Action Group met again only in March 2023, i.e. after a gap of three years and then decided to utilise the pre-sanctioned ₹ 3.95 crore for purchase of a Raman Spectrometer (₹ 2.15 crore) and an X-ray Diffractometer (₹ 1.80 crore) according to specifications finalised in February 2020. Ultimately, tenders were floated only in May 2024. Only the Raman Spectrometer was eventually procured, for ₹ 2.29 crore, which was delivered in August 2024 and installed in October 2024. No bid was received for X-ray Diffractometer which could not be procured as of January 2025.

Thus, due to delays, indecisiveness and laxity, only one instrument was procured after five years of release of funds which deprived the students and faculty of the facilities of critical infrastructure augmentation.

The Nodal Officer, RUSA, KU replied that process was halted in March 2020 due to COVID-19 restrictions and withdrawal of funds from KU due to implementation of SNA (September 2021). Further, bids were not received despite floating tenders for procurement of X-ray Diffractometer.

The reply was not tenable as despite release of funds in May 2019 and constitution of committee in August 2019, the specifications were finalized only after six months in March 2020, and procurement action was not pursued thereafter. The excuse of halting of process due to COVID-19 restrictions was not maintainable, since restrictions were lifted in June 2020, but the Project Action Group did not meet for next three years. Consequently, the project remained incomplete and KU did not get ₹ 10.81 crore of the sanctioned grant.

***(iii) Delay in completion of building***

As per revised detailed project report of RUSA, a seven storeyed central research facility building was to be constructed for five research centres[21]. Vice Chancellor, KU accorded (January 2019) an administrative approval of ₹ 21.35 crore for construction of the building and revised the same for ₹ 26.55 crore in August 2019. Against this, ₹ 12 crore were to be funded under RUSA, of which the first instalment of ₹ five crore was released in May 2019.

KU awarded (August 2019) the work to M/s B.R.Kohli Construction Pvt. Ltd, Delhi (L1 bidder) at an agreement cost of ₹ 24.46 crore, with stipulated completion within 18 months i.e. by February 2021. Repeated extensions were granted up to March 2022 citing COVID-19 restrictions and up to March 2023 for fund constraints after implementation of the Single Nodal Agency (SNA) system, and finally up to August 2024 on the contractor's request (November 2023).

21 (i) Centre for Advanced Material Research (CAMR), (ii) Centre for IT and Automation (CITA), (iii) Centre for Advanced Research on Earthquake Studies (CARES), (iv) Centre for Applied Biology in Environmental Science (CABES) and (v) Centre of Excellence for Research on Saraswati River (CERSR).

Audit observed that undue extension was granted to the contractor upto August 2024, notwithstanding 15 *per cent* of the work execution (February 2024) and the extension already provided for the COVID 19 period. Although a penalty equal to 10 *per cent* of the estimated cost was imposed (February 2024), the same was not enforced, as KU released (July 2024) payment of ₹ 41.35 lakh to the contractor without recovering the penalty.

As of August 2024, at overall expenditure of ₹ 3.97 crore, only 16.23 *per cent* of work was executed. Thus, expenditure of ₹ 3.97 crore remained unfruitful as the incomplete building cannot be put to any use.

As such, due to delayed decisions and laxity the KU failed to utilise the first installment of ₹ 41.67 crore received under RUSA as only ₹ 19.62 crore could be expended. KU stated (July 2024) that the primary reasons were the COVID-19 situation and withdrawal of unspent funds by the State Project Director, RUSA for implementation of the Single Nodal Agency (SNA) system in November 2021. The funds were re-released to KU in October 2022.

The reply was not acceptable as progress of work/fund utilisation continued to show slow progress beyond the COVID 19 period. Further, for implementation of SNA system, funds were withdrawn in November 2021 after 30 months of release of RUSA funds and were re-released in October 2022. The projects under the RUSA remained incomplete due to delayed decisions and laxity at university level. Resultantly, SPD, RUSA, Haryana diverted ₹ 14.88 crore (March 2024) to 27 other institutions. Consequently, depriving the students and faculty of the University of upgraded educational, research and training facilities as envisaged under RUSA.

The matter was referred (July 2025) to the Additional Chief Secretary, Higher Education; the reply was awaited (February 2026).

## Transport Department

### 4.8 Not availing benefit of concessional user fee led to avoidable excess expenditure

**Six depots of Haryana Roadways had not availed the benefit of concessional rates of user fee that was applicable for plying buses on national highways within boundaries of the districts of registration, resulting in avoidable excess expenditure of ₹ 4.65 crore on user fee.**

As provided in Rule 9 (3A) of the National Highway Fee (Determination of Rates and Collection) Rules, 2008, a person, who owns commercial vehicle (excluding vehicle plying under National Permit), registered with address on the Registration Certificate of a particular district and uses such vehicle for commuting on a section of the National Highway, permanent bridge, tunnel or bypass, as the case may be, which is located within that district, shall be levied user fee on all fee plazas which are located within that district, at the rate of 50 *per cent* of the prescribed rate of fee.

Test-check of records of six[22] depots of Haryana Roadways (August 2023 - January 2025) revealed that these depots had not availed the benefit of concessional rates of user fee as provided under the Rules. Audit scrutiny of information furnished by the department showed that, during the period April 2018 to November 2024, these depots incurred an avoidable excess expenditure of ₹ 4.65 crore (***Appendix 4.5***) on payment of user fee for plying buses on sections of national highways located within the districts of registration of buses.

On this being pointed out, the General Managers of Jhajjar, Jind and Yamuna Nagar depots stated (May and August 2024) that the matter was being taken up with the Directorate office as well as with the respective toll authorities. GM Hisar (October 2025) stated that exemption in toll plaza of Badopatti and Chaudriwas was granted from August 2025. Matter is under process for remaining toll plaza. GM Sonepat (September 2025) stated that exemption in toll plaza of Bhagan was granted from July 2024. Matter is under process for Jharoti toll plaza. GM Rohtak (September 2025) stated that exemption was not granted by toll authority.

Thus, failure of concerned depots to avail the benefit of concessional user fee rates resulted in avoidable excess expenditure of ₹ 4.65 crore.

During a meeting held for discussing the audit observation (December 2025) the Additional Chief Secretary, Government of Haryana, Transport Department, acknowledged the audit findings and stated that the concessional user fee has been implemented at three toll plazas in Hisar and Sonepat districts. He further assured for taking up the matter with National Highways Authority of India to secure the concessional facility at the remaining toll plazas. Subsequently, the Director, State Transport intimated (February 2026) that out of 39 toll plazas of NHAI located in the State, concessional user fee was being implemented at only four toll plazas. Further, it was stated that the issue had been taken up (January 2026) with the Chairman, NHAI, seeking uniform implementation of the concessional user fee at all the 39 toll plazas.

[22] (i) Jhajjar, (ii) Jind, (iii) Hisar, (iv) Rohtak, (v) Sonepat and (vi) Yamuna Nagar.

**Development & Panchayat Department and Treasuries & Accounts Department (Finance Department)**

## 4.9 Suspected embezzlement of ₹ 57.46 crore

**Audit detected suspected embezzlement of ₹ 57.46 crore through unauthorized budget allocations and withdrawals using a fraudulent sanction letter and misused official login credentials. Payments were made without work orders or supporting documents, indicating serious control failures across Directorate Office (DG, D&P), District Development Panchayat Officer, Block Development Panchayat Officer and Treasury levels.**

Rule 2.10 (a) of Punjab Financial Rules 1996 (applicable to Haryana) stipulates every Government employee incurring or sanctioning expenditure from the revenues of the State should be guided by high standards of financial propriety. Each Head of Department is responsible for enforcing financial order of strict economy at every step. The expenditure should not be prima-facie more than the occasion demands.

The Haryana Government implemented the Online Budget Allocation Monitoring and Analysis System (OBAMAS) with effect from February 2010 to streamline processes related to budget allocation and reallocation. As per Budget Allocation Procedure given in OBAMAS, senior most accounts personnel from Finance Department was to be designated as Budget Controlling Authority (BCA) in each department. During budget allocation, the system displayed the object head-wise budget sanctioned for the department. A datasheet containing district-wise details of all Drawing and Disbursing Officers (DDOs) was required to be populated with object-wise amounts for each DDO. This mechanism enabled verification of allocations at the DDO level and ensured that further allocation did not exceed the total budget sanctioned to the department.

During audit (December 2024) of treasury vouchers for the months of August 2014 to October 2024 pertaining to Palwal Treasury in the office of Principal Accountant General (Audit) Haryana, it was observed that payments of ₹ 16.26 crore[23] (through 871 vouchers[24]) were made by Block Development and Panchayat Officer (BDPO), Hassanpur (District Palwal). The payments were made in the names of M/s Deepak Manpower Service and Deepak Kumar on the basis of vague and repetitive sanctions. Except for the sanction orders, no supporting documents were found attached with these vouchers.

[23] Under the detail head '2515-51-789-87-51' – Financial assistance to Scheduled Castes under State Finance Commission.

[24] ₹ 6.53 crore through 297 vouchers for October 2024, ₹ 6.28 crore through 467 vouchers for September 2024, ₹ 3.45 crore through 107 vouchers for August 2024.

For further examination of records related to these payments, an audit team visited (January 2025) the offices of the District Development and Panchayat Officer (DDPO), Palwal, the BDPO, Hassanpur and the Sub-Treasury, Hodal, where the following issues were noticed:

(i) There was an abnormal increase in budget allocation for the office of BDPO, Hassanpur during the financial years 2023-24 and 2024-25, when compared with both the preceding years (2020-21 to 2022-23) and the allocations made to peer BDPO offices i.e. Palwal, Hathin, Hodal, Badoli and Prithla. This sharp increase was primarily attributable to enhanced budget allocation under the head "Financial Assistance to Scheduled Castes - State Finance Commission". The budget allocations and corresponding expenditure for the period 2020–21 to 2024–25 are given in the table below:

**(₹ in crore)**

| Period | | Hassanpur | Hodal | Hathin | Prithla | Palwal | Badoli |
|---|---|---|---|---|---|---|---|
| 2020-21 | Allocation | 3.42 | 4.18 | 6.33 | 2.75 | 4.49 | 0.69 |
| | Expenditure | 3.36 | 3.93 | 6.00 | 1.98 | 4.48 | 0.67 |
| 2021-22 | Allocation | 8.28 | 4.29 | 5.75 | 2.26 | 4.28 | 1.00 |
| | Expenditure | 8.27 | 4.27 | 5.67 | 2.21 | 4.23 | 1.00 |
| 2022-23 | Allocation | 7.19 | 10.19 | 9.53 | 3.22 | 4.32 | 3.41 |
| | Expenditure | 6.98 | 9.99 | 9.11 | 3.03 | 4.18 | 3.28 |
| 2023-24 | Allocation | 25.62 | 6.69 | 10.03 | 4.07 | 5.33 | 4.16 |
| | Expenditure | 25.61 | 6.68 | 9.99 | 3.86 | 5.30 | 4.10 |
| 2024-25 (upto 24 January 2025) | Allocation | 45.68 | 5.66 | 8.90 | 3.97 | 4.26 | 3.65 |
| | Expenditure | 45.54 | 5.63 | 8.82 | 3.80 | 4.25 | 3.57 |

**Source: Budget Availability Report provided by Sub Treasury Office Hodal and concerned BDPOs**

Scrutiny of the sanctions/budget allocation letters issued by the DDPO, Palwal to BDPO, Hassanpur showed that the allocations for 2023-24 were only ₹ 4.83 crore, and for 2024-25 (up to January 2025) only ₹ 4.29 crore. Records of the DDPO, Palwal further revealed that no request was ever received from BDPO, Hassanpur for allocation of funds for making payments to M/s Deepak Manpower Service or Shri Deepak Kumar. The DDPO office also confirmed (January 2025) that it had never sought any such allocation from the Director General, Development & Panchayat Department (DG, D&P). Additionally, examination of records at both the DDPO and BDPO offices did not reveal any documentation relating to the processing or execution of agreements, or the issue of work orders to M/s Deepak Manpower Service or Shri Deepak Kumar for providing manpower or supplying materials.

(ii) Audit further noticed that the Sub-Treasury, Hodal was passing bills related to manpower services solely on the basis of a single sanction letter, which had been endorsed with an abnormally large range of endorsement numbers and used repeatedly for multiple bills submitted by BDPO, Hassanpur. During audit, the BDPO, Hassanpur denied the signatures appearing on the sanction letter and confirmed that the sanction had not been issued by his office.

As per information obtained from the Sub-Treasury, Hodal, payments totaling ₹ 57.46 crore had been made during 2023-25 (up to January 2025) in the names of Deepak Kumar (UCP No. 2D6DMP) - ₹ 7.79 crore and Deepak Manpower Services (UCP No. 3A6DN8) - ₹ 49.67 crore. These payments were processed as contingency bills/pay bills, and no purpose of expenditure was recorded therein. The details of payments made are provided in the table below:

**(₹ in crore)**

| Name of payee | 2023-24 | 2024-25 | Total |
|---|---|---|---|
| Deepak Kumar (UCP no. 2D6DMP) | 2.60[25] | 5.19[26] | 7.79 |
| Deepak Man Power Services (UCP no. 3A6DN8) | 14.08[27] | 35.59[28] | 49.67 |
| **Total** | **16.68** | **40.78** | **57.46** |

**(Source: Payment details report provided through portal of Sub Treasury Office Hodal)**

Thus, an amount of ₹ 57.46 crore was withdrawn and transferred from the office of BDPO, Hassanpur to the bank accounts of Deepak Kumar and M/s Deepak Manpower Services during 2023-24 and 2024-25 through the Sub-Treasury, Hodal without any proper sanction or authorisation. These withdrawals resulted in expenditure far exceeding the justified budgetary requirements of BDPO, Hassanpur and were made without availing any services or procuring any materials from the above-mentioned payees.

The DDPO, Palwal stated (January 2025) that the matter had been referred to the Anti-Corruption Bureau (ACB), Haryana for investigation and that the concerned banks had been requested to seal the bank accounts of Deepak Kumar and M/s Deepak Manpower Services. Further, an FIR had been filed (January 2025) by the DG, D&P for unauthorized allocation of funds from the Accounts Branch of the office of DG, D&P without requisite approval, allegedly through misuse of official computer IDs and passwords to facilitate illegal fund transfers. Subsequently, frivolous bills were generated from the office of BDPO, Hassanpur to transfer these fraudulently allocated funds to specific private entities, namely M/s Deepak Manpower Service, Deepak Kumar, and other payees.

On being enquired about the manner in which funds were allocated by the Budget Controlling Authority (BCA) at the office of DG, D&P without proper sanction from the competent authority, the Commissioner and Secretary, Haryana Government, Development and Panchayat Department stated (October 2025) that the BCA had not released any budget without approval of competent authority.

It is pertinent to mention that the State Government has introduced two factor authentication through one time password (OTP) on OBAMAS only from

[25] ₹ 2.42 crore (pay bills/salary), ₹ 0.18 crore (contingency bills).
[26] ₹ 1.53 crore (pay bills/salary), ₹ 3.66 crore (contingency bills).
[27] ₹ 0.26 crore (pay bills/salary), ₹ 13.82 crore (contingency bills).
[28] ₹ 4.15 crore (pay bills/salary), ₹ 31.44 crore (contingency bills).

February 2025 by mapping of users' unique codes with their mobile numbers. As such, allocation of budget could be made by BCA/BCO only after verification of OTP sent on their mobile numbers and bills can be submitted to treasury only after verification of OTP sent to the DDO.

Thus, suspected embezzlement of ₹ 57.46 crore occurred due to failure of checks and monitoring at multiple levels i.e. at the Accounts Branch of the Directorate (DG, D&P), where funds were unauthorisedly allocated through alleged misuse of official computer IDs and passwords; at the DDPO level, from where these funds were subsequently transferred to BDPO, Hassanpur without verification of legitimacy; and at the Treasury level, where payments were processed without proper sanction, supporting documents or invoices from the payees.

**Chandigarh** **(ASHUTOSH SHARMA)**
**Dated: 23 July 2026** **Principal Accountant General (Audit), Haryana**

**Countersigned**

**New Delhi** **(K. SANJAY MURTHY)**
**Dated: 11 August 2026** **Comptroller and Auditor General of India**

# Appendices

# Appendix 1.1

## (Reference: Paragraph 1.1; Page 1)

## Details of Departments and Autonomous Bodies

| Sr. No. | Departments | Sr. No. | Autonomous Bodies |
|---|---|---|---|
| 1 | School Education Department | 1 | Haryana Labour Welfare Board, Panchkula |
| 2 | Health and Family Welfare | 2 | Haryana Building and Other Construction Workers Welfare Board, Panchkula |
| 3 | Higher Education Department | 3 | State Commission for protection of Child Right, Panchkula |
| 4 | Women & Child Development | 4 | State Compensatory Afforestation Fund Management and Planning Authority, Haryana |
| 5 | Sports & Youth Department | 5 | Haryana State Biodiversity Board, Panchkula |
| 6 | Medical Education & Research Department | 6 | Haryana State Agriculture Marketing Board |
| 7 | Welfare of SC & BC Department | 7 | Haryana Water Resources Authority |
| 8 | Skill Development & Industrial Training Department | 8 | Haryana Khadi and Village Industries Board, Panchkula |
| 9 | Sainik and Ardh Sainik Welfare Department. | 9 | Haryana Shehri Vikas Pradhikaran, Panchkula |
| 10 | Labour Department | 10 | Gurugram Metropolitan Development Authority, Gurugram |
| 11 | Environment, Forest & Wildlife Department | 11 | Faridabad Metropolitan Development Authority, Faridabad |
| 12 | Finance Department | 12 | Haryana Real Estate Regulatory Authority, Gurugram |
| 13 | Excise and Taxation Department | 13 | Haryana Real Estate Regulatory Authority, Panchkula |
| 14 | Transport Department | 14 | Haryana Housing Board, Panchkula |
| 15 | Civil Aviation | 15 | Haryana Electricity Regulation Commission |
| 16 | Rural Development Department & Development and Panchayat Department | 16 | Haryana State Legal Services Authority, Chandigarh |
| 17 | PWD (Buildings and Roads) | 17 | District Legal Services Authority, Ambala |
| 18 | Food, Civil Supply Department | 18 | District Legal Services Authority, Bhiwani |
| 19 | PWD (Public Health Engineering Department) | 19 | District Legal Services Authority, Charkhi Dadari |
| 20 | Cooperation Department | 20 | District Legal Services Authority, Faridabad |
| 21 | Agriculture & Farmer Welfare Department and Horticulture Department | 21 | District Legal Services Authority, Fatehabad |
| 22 | Animal Husbandry and Dairying Department | 22 | District Legal Services Authority, Gurgaon |
| 23 | Fisheries Department | 23 | District Legal Services Authority, Hisar |
| 24 | Irrigation & Water Resources Department | 24 | District Legal Services Authority, Jhajjar |
| 25 | Urban Local Bodies | 25 | District Legal Services Authority, Jind |
| 26 | Town and Country Planning | 26 | District Legal Services Authority, Kaithal |
| 27 | Energy Department | 27 | District Legal Services Authority, Karnal |
| 28 | Mining and Geology Department | 28 | District Legal Services Authority, Kurukshetra |
| 29 | Industries and Commerce | 29 | District Legal Services Authority, Narnaul |
| 30 | Housing for all | 30 | District Legal Services Authority, Nuh |
| 31 | General Administration | 31 | District Legal Services Authority, Panchkula |
| 32 | Financial Commissioner Revenue | 32 | District Legal Services Authority, Panipat |
| 33 | Public Relations and Language | 33 | District Legal Services Authority, Rewari |
| 34 | Home | 34 | District Legal Services Authority, Rohtak |
| 35 | CRID | 35 | District Legal Services Authority, Sirsa |
| 36 | Tourism and Heritage | 36 | District Legal Services Authority, Sonepat |
| 37 | Archives | 37 | District Legal Services Authority, Yamuna Nagar |
| 38 | Printing and Stationery | 38 | District Legal Services Authority, Palwal |
| 39 | Election Commission | 39 | Haryana Human Rights Commission, Chandigarh |
| 40 | Vigilance Department | 40 | HPPA (Haryana Parivar Pehchan Authority) |
| 41 | Governor | 41 | Haryana Wakf Board, Ambala Cantt |
| 42 | Vidhan Sabha | | |
| 43 | Chief Electoral Officer | | |
| 44 | Haryana Public Service Commission | | |
| 45 | Haryana Staff Selection Commission | | |
| 46 | Chief Information Commission | | |
| 47 | Right to Service Act | | |
| 48 | Lokayukta | | |

## Appendix 1.2

**(Reference: Paragraph 1.6; Page 4)**

**Statement showing details of category-wise amount of outstanding paragraphs**

**(₹ in crore)**

| Sr. No. | Category/Nature of Irregularities | Number of Paragraphs | Money Value |
|---|---|---|---|
| 1. | Loss due to theft, fire, misappropriation | 388 | 2,037.16 |
| 2. | Recoverable amount | 2,766 | 1,02,965.15 |
| 3. | Non-compliance of rules | 5,299 | 33,474.79 |
| 4. | Avoidable/irregular/excess expenditure | 3,188 | 13,954.38 |
| 5. | Unfruitful/wasteful expenditure | 992 | 3,046.98 |
| 6. | Shortcoming in implementation of scheme/execution of work | 2,238 | 7,941.96 |
| 7. | Non-utilisation/blockade of funds | 1,319 | 11,771.59 |
| 8. | Non-verification of store/stock | 1,468 | 1,146.74 |
| 9. | Loss of revenue due to non-utilisation of means | 2,911 | 27,901.02 |
| 10. | Miscellaneous | 6,082 | 44,140.54 |
| | **Total** | **26,651** | **2,48,380.31** |

## Appendix 1.3

### (Reference: Paragraph 1.7.2; Page 5)

### List of paragraphs where recovery has been pointed out but no action has been taken by the Administrative Departments as on 31 March 2025

| Sr. No. | Name of Administrative Department | Year of Audit Report | Paragraph Number | Amount (₹ in lakh) |
|---|---|---|---|---|
| 1. | Agriculture | 2015-16 | 2.1.7.5 | 12,644.00 |
| | | | 2.1.9.3 | 21.41 |
| | | 2017-18 | 2.1.6.3 | 2,222.00 |
| 2. | Animal Husbandry | 2000-01 | 3.4 | 21.96 |
| 3. | Food and Supplies | 2014-15 | 3.6.2 | 2,446.00 |
| | | | 3.6.3 | 240.00 |
| | | 2017-18 | 3.4 | 2,404.00 |
| | | 2018-19 | 3.5 | 299.00 |
| 4. | Town and Country Planning (HUDA) | 2000-01 | 3.16 | 15,529.00 |
| | | 2001-02 | 6.1 | 4,055.00 |
| | | 2011-12 | 2.3.10.8 | 16,700.00 |
| | | 2013-14 | 2.3.10.6 | 1,266.00 |
| | | | 2.3.10.11 | 37,386.00 |
| | | | 3.2 | 84.64 |
| | | 2015-16 | 3.18 (a) | 41,715.00 |
| | | | 3.18 (b) | 1,077.00 |
| | | 2017-18 | 3.17 A | 16,086.00 |
| | | | 3.17 B | 1,972.00 |
| | | | 3.18.7 (ii) | 1,955.00 |
| | | | 3.18.10 | 4,678.00 |
| | | | 3.18.11 (i) | 342.00 |
| | | | 3.18.11 (ii) | 2,025.00 |
| | | | 3.18.11 (iii) | 2,690.00 |
| | | 2018-19 | 3.14.3.3 | 3,189.00 |
| | | | 3.14.3.4 | 713.00 |
| | | | 3.14.3.8 | 1,314.00 |
| | | | 3.14.3.11 | 96.00 |
| | | | 3.14.4.3 | 1,122.00 |
| | | | 3.14.4.5 | 72.00 |
| | | | 3.15 | 561.00 |
| | | 2019-20 | 2.4 | 295.00 |
| | | | 2.5 | 161.00 |
| 5. | Social Justice and Empowerment (District Red Cross Society) | 2011-12 | 3.3.5.1 | 1,572.00 |
| 6. | PWD (Irrigation Branch) | 2010-11 | 3.1.2 | 62.25 |
| 7. | Labour and Employment | 2011-12 | 2.1.9.4 | 79.95 |
| | | 2019-20 | 2.6 | 154.00 |
| 8. | Urban Local Bodies | 2012-13 | 2.2.8.6 | 10,182.00 |

| Sr. No. | Name of Administrative Department | Year of Audit Report | Paragraph Number | Amount (₹ in lakh) |
|---|---|---|---|---|
| 9. | Cooperation | 2012-13 | 2.5.7.4 | 494.00 |
| | | | 2.5.9.3 | 767.00 |
| 10. | Health and Family Welfare | 2012-13 | 3.6 | 125.00 |
| 11. | School Education | 2017-18 | 3.16.2.5 | 12.30 |
| | | 2018-19 | 3.3 | 469.00 |
| 12. | Public Works Department (B&R) | 2015-16 | 3.12.4.1 | 53.00 |
| 13. | Higher Education Department | 2016-17 | 2.1.7.3 | 118.00 |
| | | | 2.1.8 (b) | 2,631.00 |
| 14. | Home (Jail) Department | 2016-17 | 2.2.7.3 | 112.00 |
| 15. | Housing | 2018-19 | 3.9 | 41.00 |
| 16. | Forest | 2018-19 | 3.7.4 (ii) | 274.00 |
| 17. | Welfare of SC & BC | 2018-19 | 2.1.8.1 | 1,898.00 |
| | | | 2.1.8.2 | 965.00 |
| | | | 2.1.8.3 | 11.56 |
| | | | 2.1.8.4 (i) | 48.47 |
| | | | 2.1.8.4 (ii) | 1.57 |
| | | | 2.1.8.5 (i) | 6.36 |
| | | | 2.1.8.5 (ii) | 14.89 |
| | | | 2.1.8.6 | 78.91 |
| | | | 2.1.8.7 | 474.00 |
| | | | 2.1.8.8 | 85.86 |
| | | | 2.1.8.10 | 1.52 |
| | | | 2.1.8.11 | 2.54 |
| | **Total** | | | **1,96,117.19** |

# Appendix 1.4

## (Reference: Paragraph 1.7.3; Page 5)

## List of PAC reports and the number of recommendations on CAG Report as on 31 March 2025 pending final action

| Sr. No. | PAC | | |
|---|---|---|---|
| | PAC Report Number | Year of PAC report | Pending recommendations |
| 1. | 16th | 1979-80 | 1 |
| 2. | 22nd | 1984-85 | 1 |
| 3. | 23rd | 1985-86 | 1 |
| 4. | 26th | 1987-88 | 1 |
| 5. | 32nd | 1990-91 | 1 |
| 6. | 34th | 1991-92 | 5 |
| 7. | 36th | 1992-93 | 3 |
| 8. | 38th | 1993-94 | 2 |
| 9. | 40th | 1994-95 | 3 |
| 10. | 42nd | 1995-96 | 1 |
| 11. | 44th | 1996-97 | 6 |
| 12. | 46th | 1997-98 | 3 |
| 13. | 50th | 2000-01 | 15 |
| 14. | 52nd | 2001-02 | 5 |
| 15. | 54th | 2002-03 | 7 |
| 16. | 56th | 2003-04 | 11 |
| 17. | 58th | 2005-06 | 13 |
| 18. | 60th | 2006-07 | 16 |
| 19. | 61st | 2007-08 | 4 |
| 20. | 62nd | 2007-08 | 8 |
| 21. | 63rd | 2008-09 | 11 |
| 22. | 64th | 2009-10 | 7 |
| 23. | 65th | 2010-11 | 12 |
| 24. | 67th | 2011-12 | 4 |
| 25. | 68th | 2012-13 | 11 |
| 26. | 70th | 2013-14 | 14 |
| 27. | 71st | 2014-15 | 2 |
| 28. | 72nd | 2015-16 | 16 |
| 29. | 73rd | 2016-17 | 37 |
| 30. | 74th | 2016-17 | 35 |
| 31. | 75th | 2017-18 | 32 |
| 32. | 77th | 2017-18 | 22 |
| 33. | 79th | 2018-19 | 32 |
| 34. | 80th | 2019-20 | 21 |
| 35. | 81st | 2020-21 | 35 |
| 36. | 82nd | 2021-22 | 63 |
| 37. | 83rd | 2022-23 | 23 |
| 38. | 88th | 2023-24 | 31 |
| 39. | 89th | 2023-24 | 89 |
| 40. | 91st | 2024-25 | 45 |
| | | **Total** | **649** |

# Appendix 1.5

## (Reference: Paragraph 1.7.3; Page 5)

## Department-wise pending recommendations of PAC on CAG Reports as on 31 March 2025

| Sr. No | Name of Department | Pending Recommendations |
|---|---|---|
| 1. | Administration of Justice | 1 |
| 2. | Agriculture and Farmer Welfare | 30 |
| 3. | Animal Husbandry | 3 |
| 4. | Archeology and Museum | 1 |
| 5. | Architecture | 1 |
| 6. | Civil Aviation | 1 |
| 7. | Civil Secretariate, General Administration | 3 |
| 8. | Commissioner Hisar | 7 |
| 9. | Co-operative | 12 |
| 10. | Development & Panchayats | 9 |
| 11. | District Gurgaon | 8 |
| 12. | Education including HSSPP, Elementary, School Education, Higher Education | 32 |
| 13. | Environment and climate change | 23 |
| 14. | Excise and Taxation including Commercial Taxes, Prohibition & Excise | 1 |
| 15. | Finance including Lotteries, Justice, Finance, Treasury & Accounts | 19 |
| 16. | Food, Civil supplies and Consumer Affairs | 28 |
| 17. | Forest and Wildlife | 9 |
| 18. | General | 13 |
| 19. | Health including Food and Drug Administration, Family Welfare | 43 |
| 20. | Home | 11 |
| 21. | Housing | 2 |
| 22. | Skill Development and Industrial Training | 8 |
| 23. | Industries & Commerce including MSME, Supplies & Disposal | 10 |
| 24. | Information, Public Relation and cultural Affairs | 2 |
| 25. | Irrigation | 23 |
| 26. | Labour and Employment | 12 |
| 27. | Medical Education and Research | 6 |
| 28. | Public Works Department (B&R) | 15 |
| 29. | Other Administrative Services | 2 |
| 30. | Printing & Stationery | 3 |
| 31. | PWD (Public Health) | 47 |
| 32. | Renewable Energy | 2 |
| 33. | Revenue and Disaster Management | 22 |
| 34. | Rural Development | 19 |
| 35. | Social Welfare, Social Justice and Empowerment | 33 |
| 36. | Sports and Youth Affairs | 6 |
| 37. | Technical Education | 4 |
| 38. | Town & Country Planning | 94 |
| 39. | Transport | 31 |
| 40. | Urban local bodies, Urban Development, Colonization, Local Self Government | 27 |
| 41. | Welfare of SC & BC | 24 |
| 42. | Women and child development | 2 |
| | **Total** | **649** |

# Appendix 2.1

## (Reference: Paragraph 2.9; Page 11)

### Details showing preparation of Labour Budget by Gram Panchayat

| Sr. No. | Selected GPs | 2019-20 | | | 2020-21 | | |
|---|---|---|---|---|---|---|---|
| | | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks |
| 1 | Dhano Kheri | - | - | 6 | 02 October 2019 | 12 | 16 |
| 2 | Biana | 10 April 2019 | 9 | 0 | 17 April 2020 | 20 | 19 |
| 3 | Khanpur | 22 May 2019 | 4 | 11 | 02 October 2019 | 15 | 15 |
| 4 | Musepur | 19 June 2019 | 5 | 14 | 02 October 2019 | 10 | 10 |
| 5 | Salwan | 19 November 2018 | 25 | 24 | 26 November 2019 | 34 | 51 |
| 6 | Ardana | 29 November 2018 | 22 | 17 | 25 November 2019 | 14 | 10 |
| 7 | Padhana | 26 November 2018 | 16 | 16 | 25 November 2019 | 7 | 10 |
| 8 | Kolkhera | 21 November 2018 | 16 | 9 | 18 November 2019 | 10 | 8 |
| 9 | Tain | 13 April 2019 | 34 | 34 | 02 April 2020 | 42 | 118 |
| 10 | Dihana | 20 April 2019 | 18 | 17 | 09 April 2020 | 12 | 24 |
| 11 | Baroji | 05 February 2019 | 14 | 14 | 14 February 2020 | 5 | 14 |
| 12 | Bajhera | 08 February 2019 | 9 | 9 | 12 February 2020 | 8 | 7 |
| 13 | Sakras | - | - | 27 | 20 February 2020[1] | 17 | 48 |
| 14 | Hasanpur Bilonda | - | - | 11 | 26 May 2020[1] | 15 | 21 |
| 15 | Basai Meo | - | - | 14 | 26 May 2020[1] | 5 | 20 |
| 16 | Luhinga Khurd | - | - | 17 | 08 June 2020[1] | 15 | 21 |
| 17 | Kathgarh | - | - | 39 | 26 November 2019 | 4 | 52 |
| 18 | Bhawanipur | - | - | 19 | - | - | 12 |
| 19 | Sultanpur | - | - | 17 | - | - | 11 |
| 20 | Manglore | - | - | 19 | 22 August 2019 | 4 | 15 |
| 21 | Lapra | - | - | 35 | - | - | 327 |
| 22 | Kail | - | - | 4 | - | - | - |
| 23 | Bhojpur | - | - | 5 | - | - | 34 |
| 24 | Rampur Majra | - | - | 5 | - | - | 43 |
| 25 | Bhani Badshapur | 23 December 2018 | 24 | 19 | 26 December 2019 | 28 | 23 |
| 26 | Jewera | 21 December 2018 | 24 | 21 | 22 December 2019 | 20 | 16 |
| 27 | Kumbha Khera | 18 December 2018 | 28 | 23 | 20 December 2019 | 47 | 40 |
| 28 | Badhawar | 22 December 2018 | 29 | 23 | 21 December 2019 | 46 | 38 |

[1] Date mentioning for first time submit the proposal of LB.

| Sr. No. | Selected GPs | 2019-20 | | | 2020-21 | | |
|---|---|---|---|---|---|---|---|
| | | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks |
| 29 | Kheri Lochab | 30 April 2018 | 17 | 17 | 21 November 2019 | 27 | 27 |
| 30 | Kapro | - | - | 39 | 19 November 2019 | 25 | 25 |
| 31 | Moth Rangran | 02 November 2018 | 19 | 19 | 20 November 2019 | 38 | 38 |
| 32 | Rakhi Shahpur | 12 November 2018 | 18 | 18 | 20 December 2019 | 15 | 15 |
| 33 | Nihalawas | 04 November 2018 | 24 | 24 | 15 November 2019 | 42 | 42 |
| 34 | Kothal Khurd | 04 November 2018 | 23 | 23 | 15 November 2019 | 63 | 63 |
| 35 | Khudana | 04 November 2018 | 10 | 10 | 15 November 2019 | 5 | 5 |
| 36 | Chhajiawas | 04 November 2018 | 3 | 3 | 15 November 2019 | 5 | 5 |
| 37 | Dhanunda | 05 October 2018 | 2 | 1 | 02 October 2019 | 1 | 1 |
| 38 | Gahera | 05 October 2018 | 2 | 1 | 02 October 2019 | 34 | 27 |
| 39 | Kharkara Bas | 05 October 2018 | 15 | 6 | - | - | - |
| 40 | Pota | 05 October 2018 | 15 | 7 | 02 October 2019 | 13 | 12 |
| **Total** | | | **425** | **637** | | **658** | **1,283** |
| **No. of works included by block against NIL proposal** | | | | **257** | | | **427** |
| **No. of works included by block against proposed works** | | | | **380** | | | **856** |

| Sr. No. | Selected GPs | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks |
| 1 | Dhano Kheri | 02 October 2020 | 13 | 13 | 20 November 2021 | 31 | 30 | 14 December 2022 | 19 | 24 |
| 2 | Biana | 02 October 2020 | 15 | 15 | 02 October 2021 | 25 | 1 | 01 February 2023 | 5 | 6 |
| 3 | Khanpur | 02 October 2020 | 16 | 16 | 23 November 2021 | 7 | 7 | 14 December 2022 | 9 | 15 |
| 4 | Musepur | 19 November 2020 | 12 | 6 | 02 October 2021 | 7 | 5 | - | - | 5 |
| 5 | Salwan | 29 November 2020 | 30 | 19 | 30 September 2021 | 32 | 19 | 05 January 2023 | 27 | 43 |
| 6 | Ardana | 06 November 2020 | 13 | 7 | - | - | 20 | 25 December 2022 | 24 | 21 |
| 7 | Padhana | 13 December 2020 | 22 | 14 | 01 April 2022 | 9 | 10 | 30 December 2022 | 16 | 15 |
| 8 | Kolkhera | 13 November 2020 | 7 | 5 | - | - | 10 | 28 December 2022 | 13 | 11 |
| 9 | Tain | 07 April 2021 | 29 | 57 | 09 April 2022 | 14 | 51 | 30 April 2023 | 14 | 35 |
| 10 | Dihana | 27 April 2021 | 12 | 34 | 02 April 2022 | 3 | 2 | 29 December 2023 | 18 | 42 |
| 11 | Baroji | 16 February 2021 | 5 | 18 | 09 November 2021 | 9 | 15 | 27 July 2023 | 9 | 10 |
| 12 | Bajhera | 08 February 2021 | 12 | 21 | - | - | 5 | 17 May 2023 | 4 | 6 |
| 13 | Sakras | 25 May 2021 | 16 | 104 | 23 January 2022 | 6 | 6 | - | - | 21 |
| 14 | Hasanpur Bilonda | - | - | 21 | - | - | 3 | - | - | 6 |
| 15 | Basai Meo | 01 May 2021 | 6 | 30 | - | - | 3 | - | - | 11 |
| 16 | Luhinga Khurd | - | - | 14 | - | - | 45 | 29 May 2023 | 4 | 27 |

| Sr. No. | Selected GPs | 2021-22 | | | 2022-23 | | | 2023-24 | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks | Date of LB Proposals | No. of works proposed by GPs | Works proposed by the Blocks |
| 17 | Kathgarh | - | - | 2 | - | - | 5 | - | - | 23 |
| 18 | Bhawanipur | - | - | 3 | - | - | - | - | - | 23 |
| 19 | Sultanpur | - | - | 5 | - | - | - | - | - | 13 |
| 20 | Manglore | - | - | 1 | - | - | 3 | - | - | 17 |
| 21 | Lapra | - | - | 11 | - | - | - | - | - | 25 |
| 22 | Kail | - | - | 1 | - | - | - | - | - | 36 |
| 23 | Bhojpur | - | - | 4 | - | - | - | - | - | 65 |
| 24 | Rampur Majra | - | - | 1 | - | - | - | - | - | 34 |
| 25 | Bhani Badshapur | 28 December 2020 | 13 | 10 | 30 December 2021 | 13 | 10 | 27 December 2022 | 31 | 25 |
| 26 | Jewera | 23 December 2020 | 24 | 18 | 22 December 2021 | 17 | 12 | 21 December 2022 | 29 | 22 |
| 27 | Kumbha Khera | 28 December 2020 | 19 | 14 | 28 December 2021 | 11 | 7 | 26 December 2022 | 19 | 14 |
| 28 | Badhawar | 21 December 2020 | 26 | 21 | 27 December 2021 | 18 | 15 | 23 December 2022 | 41 | 36 |
| 29 | Kheri Lochab | 02 December 2020 | 14 | 14 | 06 January 2022 | 22 | 22 | 02 October 2022 | 23 | 23 |
| 30 | Kapro | 16 November 2020 | 20 | 20 | 09 January 2022 | 22 | 22 | 02 October 2022 | 23 | 23 |
| 31 | Moth Rangran | 27 October 2020 | 21 | 21 | 12 December 2021 | 22 | 22 | 02 October 2022 | 25 | 25 |
| 32 | Rakhi Shahpur | 02 December 2020 | 20 | 20 | 02 October 2021 | 23 | 23 | 02 October 2022 | 24 | 24 |
| 33 | Nihalawas | 08 November 2020 | 121 | 121 | 06 November 2021 | 75 | 75 | 25 November 2022 | 7 | 7 |
| 34 | Kothal Khurd | 16 November 2020 | 21 | 21 | 06 November 2021 | 12 | 12 | 25 November 2022 | 2 | 2 |
| 35 | Khudana | 30 November 2020 | 1 | 1 | 06 November 2021 | 6 | 6 | 25 November 2022 | 2 | 2 |
| 36 | Chhajiawas | 30 November 2020 | 1 | 1 | 06 November 2021 | 1 | 1 | 25 November 2022 | 2 | 2 |
| 37 | Dhanunda | 03 October 2020 | 2 | 1 | 04 November 2021 | 5 | 2 | 10 October 2022 | 5 | 5 |
| 38 | Gahera | 03 October 2020 | 10 | 8 | 04 November 2021 | 7 | 7 | 10 October 2022 | 6 | 3 |
| 39 | Kharkara Bas | 03 October 2020 | 3 | 1 | - | - | - | 10 October 2022 | 4 | 4 |
| 40 | Pota | 03 October 2020 | 2 | 1 | - | - | - | 10 October 2022 | 5 | 3 |
| | | | **526** | **715** | | **397** | **476** | | **410** | **754** |
| **No. of works included by block against NIL proposal** | | | | **63** | | | **94** | | | **279** |
| **No. of works included by block against proposed works** | | | | **652** | | | **382** | | | **475** |

## Appendix 2.2

## (Reference: Paragraph 2.11; Page 13)

### Details showing organising of Rozgar Diwas in selected GPs for the period 2019-24

| Sr. No | Name of Selected GPs | Rozgar Diwas to be conducted | No. of Rozgar Diwas organised | Shortage | Percentage of shortage |
|---|---|---|---|---|---|
| 1 | Dhano kheri | 60 | 25 | 35 | 58 |
| 2 | Biana | 60 | 27 | 33 | 55 |
| 3 | Khanpur | 60 | 21 | 39 | 65 |
| 4 | Musepur | 60 | 23 | 37 | 62 |
| 5 | Ardana | 60 | 16 | 44 | 73 |
| 6 | Kolkhera | 60 | 12 | 48 | 80 |
| 7 | Padhana | 60 | 16 | 44 | 73 |
| 8 | Salwan | 60 | 20 | 40 | 67 |
| 9 | Kathgarh | 60 | 22 | 38 | 63 |
| 10 | Bhawanipur | 60 | 12 | 48 | 80 |
| 11 | Sultanpur | 60 | 18 | 42 | 70 |
| 12 | Manglore | 60 | 18 | 42 | 70 |
| 13 | Bhojpur | 60 | 49 | 11 | **18** |
| 14 | Kail | 60 | 47 | 13 | 22 |
| 15 | Lapra | 60 | 45 | 15 | 25 |
| 16 | Rampur Majra | 60 | 48 | 12 | 20 |
| 17 | Bajhera | 60 | 20 | 40 | 67 |
| 18 | Baroji | 60 | 20 | 40 | 67 |
| 19 | Dihana | 60 | 22 | 38 | 63 |
| 20 | Tain | 60 | 21 | 39 | 65 |
| 21 | Basia meo | 60[2] | 19 | 29 | 60 |
| 22 | Hasanpur Bilonda | 60[2] | 14 | 46 | 77 |
| 23 | Luhinga Khurd | 60[2] | 16 | 44 | 73 |
| 24 | Sakras | 60[2] | 15 | 45 | 75 |
| 25 | Bhani Badshapur | 60 | 17 | 43 | 72 |
| 26 | Jewera | 60[3] | 18 | 42 | 70 |
| 27 | Kumbha Khera | 60 | 25 | 35 | 58 |
| 28 | Badhawar | 60[3] | 10 | 50 | **83** |
| 29 | Kheri Lochab | 60 | 17 | 43 | 72 |
| 30 | Kapro | 60[3] | 18 | 42 | 70 |
| 31 | Moth Ranran | 60 | 21 | 39 | 65 |
| 32 | Rakhi Shahpur | 60[3] | 10 | 50 | 83 |
| 33 | Nihalawas | 60 | 17 | 43 | 72 |
| 34 | Chhajiawas | 60[3] | 18 | 42 | 70 |
| 35 | Kothal Khurd | 60 | 25 | 35 | 58 |
| 36 | Khudana | 60[3] | 10 | 50 | **83** |
| 37 | Dhanunda | 60 | 17 | 43 | 72 |
| 38 | Pota | 60[3] | 18 | 42 | 70 |
| 39 | Kharkara Bas | 60 | 19 | 41 | 68 |
| 40 | Gahera | 60[3] | 10 | 50 | **83** |
| | **Total** | **2,400** | **836** | **1,564** | **65** |

2 No Rozgar Diwas was organised in 2022-23.

3 No Rozgar Diwas was organised in 2020-21.

# Appendix 2.3

## (Reference: Paragraph 2.12.1; Page 15)

## Details of actual date of release of central share and mandatory matching State share by the State Government during the year 2019-24

**(Amount in lakh)**

| Year | Central (75 *per cent*) | | State (25 *per cent*) | | Total (100 *per cent*) | Specified dates for transferring Shares as per instructions | Actual deposit date in SNA | Delay in days |
|---|---|---|---|---|---|---|---|---|
| | Share | Release date | Share | Release date | | | | |
| | **Specified period for transferring Shares 03 days for 2019-21** | | | | | | | |
| 2019-20 | 824.95 | 09 April 2019 | 274.98 | 16 May 2019 | 1,099.93 | 12 April 2019 | 10 June 2019 | 58 |
| | 935.02 | 08 July 2019 | 311.67 | 02 August 2019 | 1,246.69 | 11 July 2019 | 13 September 2019 | 63 |
| | 3,733.87 | 05 August 2019 | 1,082.28 | 30 August 2019 | 4,816.15 | 08 August 2019 | 13 September 2019 | 35 |
| | 1,215.88 | 25 October 2019 | 405.29 | 23 December 2019 | 1,621.17 | 28 October 2019 | 24 January 2020 | 87 |
| | 302.90 | 05 February 2020 | 100.97 | 09 March 2020 | 403.87[4] | 08 February 2020 | 03 June 2020[5] | 115 |
| | 191.04 | 11 February 2020 | 63.68 | | 254.72[4] | 14 February 2020 | 03 June 2020[5] | 109 |
| | 2,350.87 | 23 March 2020 | 783.62 | 31 March 2020 | 2,444.25[4] | 26 March 2020 | 03 June 2020[5] | 68 |
| | | | | | 690.24[4] | | 05 August 2020[5] | 131 |
| **Total** | **9,554.53** | | **3,022.49** | | **12,577.02** | | | |
| 2020-21 | 3,102.84 | 07 April 2020 | 1,034.28 | 20 April 2020 | 4,137.12[4] | 10 April 2020 | 05 August 2020[5] | 116 |
| | 4,462.72 | 11 November 2020 | 1,487.57 | 04 December 2020 | 5,950.29 | 14 November 2020 | 23 December 2020 | 38 |
| | 4,350.69 | 01 February 2021 | 1,450.23 | 17 February 2021 | 5,800.92 | 04 February 2021 | 25 February 2021 | 20 |
| | 4,350.69 | 10 March 2021 | 1,450.23 | 26 March 2021 | 5,800.92 | 13 March 2021 | 31 March 2021 | 18 |
| **Total** | **16,266.94** | | **5,422.31** | | **21,689.25** | | | |
| | **Specified period for transferring Shares 15 days for 2021-24** | | | | | | | |
| 2021-22 | 8,527.14 | 21 May 2021 | 2,842.38 | 03 June 2021 | 11,369.52 | 06 June 2021 | 22 June 2021 | 1 |
| | 9,767.72 | 29 June 2021 | 3,255.91 | 26 July 2021 | 13,023.63 | 14 July 2021 | 05 August 2021 | 6 |
| | 4,810.80 | 31 March 2022 | 1,603.60 | 02 May 2022 | 6,414.40 | 15 April 2022 | 27 May 2022 | 27 |
| **Total** | **23,105.66** | | **7,701.89** | | **30,807.55** | | | |
| 2022-23 | 4,944.49 | 30 November 2022 | 1,648.16 | 13 December 2022 | 6,592.65 | 14 December 2022 | 30 December 2022 | 16 |
| | 1,818.88 | 31 January 2023 | 606.29 | 08 February 2023 | 2,425.17 | 14 February 2023 | 22 February 2023 | 8 |
| **Total** | **6,763.37** | | **2,254.45** | | **9,017.82** | | | |
| 2023-24 | 6,971.94 | 08 June 2023 | 2,323.98 | 19 June 2023 | 9,295.92 | 23 June 2023 | 07 July 2023 | 14 |
| | 4,462.50 | 08 January 2024 | 1,487.50 | 29 January 2024 | 5,950.00 | 23 January 2024 | 06 February 2024 | 14 |
| **Total** | **11,434.44** | | **3,811.48** | | **15,245.92** | **Average delay 50 days (944/19)** | | **944** |
| **Grand Total** | **67,124.94** | | **22,212.62** | | **91,781.81** | | | |

**Source: Information furnished by the Office of the Director, Rural Development Department, Haryana**

4 ₹ 403.87 lakh + ₹ 254.72 lakh + ₹ 2,444.25 lakh + ₹ 690.24 lakh + ₹ 4,137.12 lakh = ₹ 7,930.20 lakh

5 ₹ 3,102.84 lakh (received on 3 June 2020 + ₹ 4,827.36 lakh (received on 5 August 2020) = ₹ 7,930.20 lakh

# Appendix 2.4

## (Reference: Paragraph 2.14.1; Page 17)

## Details of double JC holder working simultaneously on both cards

| Sr. No. | Name of GP | Job Card Nos. in the same household and date of issue | Year wise work and days worked in the year | Muster roll number of working | Days worked simultaneously on both JCs | Wages credited (JC-1) (₹) | Wages paid on (JC-2) (₹) |
|---|---|---|---|---|---|---|---|
| 1 | Basai Meo | JC-1/HR-19-009016001/ 16049/ 01 November 2018 | 2020-21-85 days | 160, 287, 288, 651, 652, 1366 | 80 days | 26,265 | 24,720 |
| | | JC-2/HR-19-009-016001/ 233/05 November 2020 | 2020-21-80 days | 918, 1160, 1161, 1436, 1550 | | | |
| 2 | Basai Meo | JC-1/HR-19-009-016-001/ 118/05 November 2020 | 2020-21-67 days | 915, 1264, 1265, 1550, 1640 | 63 days | 20,703 | 19,467 |
| | | JC-2/HR-19-009-016-001/ 161/05 November 2020 | 2020-21-63 days | 1158, 1324, 1325, 1570 | | | |
| 3 | Basai Meo | JC-1 /HR-19-009-016-001/ 16104/01 September 2019 | 2020-21-32 days | 1366, 1367 | 32 days | 9,888 | 26,265 |
| | | JC-2/HR-19-009-016-001/ 160359/1 February 2020 | 2020-21-85 days | 160, 287, 288, 651, 652, 1366 | | | |
| 4 | Basai Meo | JC-1 /HR-19-009-016-001/ 16029/01 November 2018 | 2020-21-85 days | 160, 287, 288, 651, 652, 1366 | 80 days | 26,265 | 24,720 |
| | | JC-2/HR-19-009-016-001/ 305/20 October 2020 | 2020-21-80 days | 919, 1163, 1164, 1464, 1465 | | | |
| 5 | Basai Meo | JC-1/HR-19-009-016-001/ 16050/01 November 2018 | 2020-21-85 days | 160, 287, 288, 651, 652, 1366 | 80 days | 26,265 | 24,720 |
| | | JC-2 / HR-19-009-016-001/ 232/05 November 2020 | 2020-21-80 days | 918, 1160, 1161, 1436, 1550 | | | |
| 6 | Basai Meo | JC-1 / HR-19-009-016-001/ 103/05 November 2020 | 2020-21-63 days | 1158, 1324, 1325, 1570 | 63 days | 19,467 | 24,411 |
| | | JC-2/HR-19-009-016-001/ 157/05 November 2020 | 2020-21-79 days | 917, 1158, 1324, 1325, 1570 | | | |
| 7 | Sakras | JC-1 /HR-19-009-020-002/ 128003/10 June 2020 | 2020-21-16 days | 979 | 16 days | 4,944 | 9,888 |
| | | JC-2/HR-19-009-020-002/ 128037/9 December 2020 | 2020-21-32 days | 1184, 1185, 1433 | | | |
| 8 | Sakras | JC-1/ HR-19-009-020-008/ 19012/01 July 2018 | 2020-21-46 days | 8, 49, 912 | 46 days | 14,214 | 24,720 |
| | | JC-2/HR-19-009-020-008/ 127901/10 June 2020 | 2020-21-80 days | 192, 193, 841, 1026, 1357 | | | |
| 9 | Sakras | JC-1/ HR-19-009-020-008/ 19068/01 July 2018 | 2020-21-30 days | 8,49 | 15 days | 9,270 | 4,635 |
| | | JC-2/HR-19-009-020-008/ 120557/1 February 2019 | 2020-21-15 days | 7 | | | |
| 10 | Sakras | JC-1/HR-19-009-020-008/ 120534/01 February 2019 | 2020-21-30 days | 7, 149 | 30 days | 9,270 | 14,832 |
| | | JC-2/HR-19-009-020-008/ 323/10 October 2020 | 2020-21-48 days | 913, 1138, 1357 | | | |
| 11 | Sakras | JC-1/HR-19-009-020-008/ 105281/01 April 2017 | 19-20-43 days & 20-21-92 days | 17, 310, 311<br>16, 151, 924, 925, 1216, 1357 | 29 days (2019-20) | (2019-20- 43 days) 12,212 | 2019-20 (3rd 29 days) 8,236 |
| | | JC-2/HR-19-009-020-008/ 20022/01 November 2018 | 19-20-88 days | 38, 39, 69, 91, 271 | 80 days (2020-21) | (2020-21 - 92 days) 28,428 | 2019-20 (2nd 88 days) 24,992 |
| | | JC-3/HR-19-009-020-008/ 127768/1 January 2020 | 19-20-29 days & 20-21-80 days | 310, 311<br>18, 19, 755, 924, 925 | | | 2020-21 (80 days) 24,720 |

| Sr. No. | Name of GP | Job Card Nos. in the same household and date of issue | Year wise work and days worked in the year | Muster roll number of working | Days worked simultaneously on both JCs | Wages credited (JC-1) (₹) | Wages paid on (JC-2) (₹) |
|---|---|---|---|---|---|---|---|
| **12** | Sakras | JC-1/HR-19-009-020-008/ 19015/01 July 2018 | 2020-21-46 days | 8, 49, 912 | 46 days | 14,214 | 24,720 |
| | | JC-2/HR-19-009-020-008/ 127887/10 June 2020 | 2020-21-80 days | 192, 193, 598, 1358, 1359 | | | |
| **13** | Sakras | JC-1/HR-19-009-020-002/ 127971/10 June 2020 | 2020-21-16 days | 979 | 16 days | 4,944 | 9,888 |
| | | JC-2/HR-19-009-020-002/ 128027/9 December 2020 | 2020-21-32 days | 1184, 1185, 1433 | | | |
| **14** | Sakras | JC-1/HR-19-009-020-002/ 128030/9 December 2020 | 2020-21-16 days | 1433 | 16 days | 4,944 | 9,888 |
| | | JC-2/HR-19-009-020-002/ 128031/9 December 2020 | 2020-21-32 days | 1184, 1185, 1433 | | | |
| **15** | Sakras | JC-1/HR-19-009-020-002/ 127989/10 June 2020 | 2020-21-16 days | 979 | 16 days | 4,944 | 9,888 |
| | | JC-2/HR-19-009-020-002/128034/9 December 2020 | 2020-21-32 days | 1184, 1185, 1433 | | | |
| **16** | Hasanpur Bilonda | JC-1/HR-19-009-009-014/003/ 122951/1 February 2020 | 2020-21-80 days | 216, 217, 671, 672, 1036 | 32 days | 24,720 | 9,888 |
| | | JC-2/HR-19-009-009014/003/ 123023/10 June 2020 | 2020-21-32 days | 671 & 938 | | | |
| **17** | Luhinga Khurd | JC-1/HR-19-009-028-001/160493/ 10 July 2020 | 2020-21-48 days | 317, 687, 1090 | 48 days | 14,832 | 14,832 |
| | | JC-2/HR-19-009-028-001/ 160587/10 July 2020 | 2020-21-48 days | 317, 687, 1090 | | | |
| **18** | Luhinga Khurd | JC-1/HR-19-009-028-002/ 160369/10 June 2020 | 2020-21-100 days | 188, 189, 381, 382, 632, 633, 797 | 52 days | 30,900 | 16,068 |
| | | JC-2/HR-19-009-028-001/ 128734/10 July 2020 | 2020-21-52 days | 317, 687, 1090, 1634 | | | |
| | | **Total** | | | | **3,06,689** | **3,51,498** |

## Appendix 2.5

**(Reference: Paragraph 2.15; Page 19)**

**Details of projected PDs and PDs generated in selected districts for the period 2019-24**

| Name of the test-checked District | No. of PDs projected in LB by the district | No. of PDs generated | Shortfall in PDs against projected | Percentage of short generation of PDs against projection of LB |
|---|---|---|---|---|
| 1 | 2 | 3 | 4(2-3) | 5(4/2*100) |
| Karnal | 53,54,274 | 49,79,068 | 3,75,206 | 07 |
| Mewat | 1,13,25,515 | 92,17,759 | 21,07,756 | 19 |
| Yamunanagar | 16,61,090 | 14,55,974 | 2,05,116 | 12 |
| Hisar | 79,00,641 | 80,54,190 | (-) 1,53,549 | (-) 02 |
| Mahendergarh | 16,05,134 | 13,55,853 | 2,49,281 | 16 |

# Appendix 2.6

## (Reference: Paragraph 2.15; Page 20)

## Statement showing the Block wise details of projected and generated person-days

| Name of Block | 2019-20 | | 2020-21 | | 2021-22 | | 2022-23 | |
|---|---|---|---|---|---|---|---|---|
| | Projected PD | Generated PD | Projected PD | Generated PD | Projected PD | Generated PD | Projected PD | Generated PD |
| Bilaspur | 38,000 | 37,290 | 40,460 | 55,408 | 45,000 | 52,781 | 34,440 | 45,979 |
| Jagadhri | 30,000 | 34,355 | 40,000 | 74,036 | 41,000 | 50,152 | 33,500 | 34,863 |
| Nuh | 98,850 | 1,83,263 | 1,03,000 | 4,42,962 | 1,08,700 | 5,01,520 | 2,75,473 | 81,766 |
| Ferozepur Jhirka | 1,20,640 | 2,82,889 | 4,05,000 | 6,19,586 | 4,32,000 | 1,75,621 | 3,10,800 | 3,134 |
| Indri | 1,50,000 | 2,18,404 | 1,50,000 | 2,71,453 | 2,07,167 | 2,39,227 | 1,69,475 | 2,47,838 |
| Assandh | 1,50,000 | 1,17,639 | 92,500 | 1,39,313 | 1,02,600 | 1,12,065 | 90,440 | 86,357 |
| **Total** | **5,87,490** | **8,73,840** | **8,30,960** | **16,02,758** | **9,36,467** | **11,31,366** | **9,14,128** | **4,99,937** |
| | **2023-24** | | **Total** | | | | | |
| | **Projected PD** | **Generated PD** | **Projected PD** | **Generated PD** | **Shortfall** | **Percentage** | | |
| Bilaspur | 41,000 | 51,657 | 1,98,900 | 2,43,115 | (-) 44,215 | (-) 22.23 | | |
| Jagadhri | 27,000 | 40,090 | 1,71,500 | 2,33,496 | (-) 61,996 | (-) 36.15 | | |
| Nuh | 1,82,100 | 70,345 | 7,68,123 | 12,79,856 | (-) 5,11,733 | (-) 66.62 | | |
| Ferozepur Jhirka | 1,36,200 | 31,044 | 14,04,640 | 11,12,274 | 2,92,366 | 20.81 | | |
| Indri | 1,17,100 | 1,02,421 | 7,93,742 | 10,79,343 | (-) 2,85,601 | (-) 35.98 | | |
| Assandh | 75,000 | 81,392 | 5,10,540 | 5,36,766 | (-) 26,226 | (-) 5.14 | | |
| **Total** | **5,78,400** | **3,76,949** | **38,47,445** | **44,84,850** | **(-) 6,37,505** | **(-) 16.57** | | |

### Details of projected PDs and PDs generated in selected blocks for the period 2019-24

| Block | No. of PDs projected in LB by the block | No. of PDs generated | Shortfall in PDs against projected | Percentage of short generation of PDs against projection of LB |
|---|---|---|---|---|
| **1** | **2** | **3** | **4(2-3)** | **5** |
| Bilaspur | 1,98,900 | 2,43,115 | (-) 44,215 | (-) 22.23 |
| Jagadhri | 1,71,500 | 2,33,496 | (-) 61,996 | (-) 36.15 |
| Nuh | 7,68,123 | 12,79,856 | (-) 5,11,733 | (-) 66.62 |
| Ferozepur Jhirka | 14,04,640 | 11,12,274 | 2,92,366 | 20.81 |
| Indri | 7,93,742 | 10,79,343 | (-) 2,85,601 | (-) 35.98 |
| Assandh | 5,10,540 | 5,36,766 | (-) 26,226 | (-) 5.14 |

## Appendix 2.7

### (Reference: Paragraph 2.16; Page 21)

### Details of GPs of selected Districts not generating a single PDs

| Name of District | Year | No. of GPs in the District | No. of GPs with Nil PDs | Percentage |
|---|---|---|---|---|
| Hisar | 2019-20 | 310 | 45 | 14.52 |
| | 2020-21 | 310 | 8 | 2.58 |
| | 2021-22 | 309 | 17 | 5.50 |
| | 2022-23 | 309 | 29 | 9.39 |
| | 2023-24 | 309 | 19 | 6.15 |
| Karnal | 2019-20 | 395 | 73 | 18.48 |
| | 2020-21 | 394 | 10 | 2.54 |
| | 2021-22 | 394 | 20 | 5.08 |
| | 2022-23 | 394 | 35 | 8.88 |
| | 2023-24 | 394 | 44 | 11.17 |
| Mahenderagarh | 2019-20 | 351 | 164 | 46.72 |
| | 2020-21 | 351 | 38 | 10.83 |
| | 2021-22 | 345 | 72 | 20.87 |
| | 2022-23 | 345 | 139 | 40.29 |
| | 2023-24 | 345 | 58 | 16.81 |
| Mewat | 2019-20 | 327 | 69 | 21.10 |
| | 2020-21 | 327 | 33 | 10.09 |
| | 2021-22 | 327 | 22 | 6.73 |
| | 2022-23 | 327 | 204 | **62.39** |
| | 2023-24 | 327 | 177 | 54.13 |
| Yamuna Nagar | 2019-20 | 490 | 134 | 27.35 |
| | 2020-21 | 490 | 9 | **1.84** |
| | 2021-22 | 490 | 28 | 5.71 |
| | 2022-23 | 490 | 52 | 10.61 |
| | 2023-24 | 490 | 68 | 13.88 |

## Appendix 2.8

### (Reference: Paragraph 2.17.1; Page 21)

### Details showing short/non-payment of wages to workers

| Sr. No. | Muster Roll No. | Period of work | | Job Card Number | Attendance as per | | Less Attendance taken in MIS | Wage per day (in ₹) | Denial of payment (in ₹) |
|---|---|---|---|---|---|---|---|---|---|
| | | From | To | | Physical MR | MIS MR | | | |
| | GP- Bajhera | | | | | | | | |
| 1 | 660 | 21 December 2023 | 05 January 2024 | 2308003 | 16 | 0 | 16 | 357 | 5,712 |
| 2 | 660 | 21 December 2023 | 05 January 2024 | 2308006 | 32 | 0 | 32 | 357 | 11,424 |
| 3 | 660 | 21 December 2023 | 05 January 2024 | 2308007 | 32 | 0 | 32 | 357 | 11,424 |
| 4 | 660 | 21 December 23 | 05 January 2024 | 2308010 | 16 | 0 | 16 | 357 | 5,712 |
| 5 | 661 | 21 December 2023 | 05 January 2024 | 2308011 | 32 | 0 | 32 | 357 | 11,424 |
| 6 | 661 | 21 December 2023 | 05 January 2024 | 2308012 | 16 | 0 | 16 | 357 | 5,712 |
| 7 | 661 | 21 December 2023 | 05 January 2024 | 2308015 | 32 | 0 | 32 | 357 | 11,424 |
| 8 | 661 | 21 December 2023 | 05 January 2024 | 27 | 16 | 0 | 16 | 357 | 5,712 |
| 9 | 662 | 21 December 2023 | 05 January 2024 | 47 | 16 | 0 | 16 | 357 | 5,712 |
| 10 | 662 | 21 December 2023 | 05 January 2024 | 55 | 16 | 0 | 16 | 357 | 5,712 |
| | GP- Hasanpur Bilonda | | | | | | | | |
| 11 | 517 | 14 March 2020 | 21 March 2020 | 122930 | 8 | 0 | 8 | 284 | 2,272 |
| 12 | 517 | 14 March 2020 | 21 March 2020 | 122931 | 8 | 0 | 8 | 284 | 2,272 |
| 13 | 517 | 14 March 2020 | 21 March 2020 | 122932 | 8 | 0 | 8 | 284 | 2,272 |
| 14 | 517 | 14 March 2020 | 21 March 2020 | 122933 | 8 | 0 | 8 | 284 | 2,272 |
| 15 | 517 | 14 March 2020 | 21 March 2020 | 122935 | 8 | 0 | 8 | 284 | 2,272 |
| 16 | 517 | 14 March 2020 | 21 March 2020 | 122937 | 8 | 0 | 8 | 284 | 2,272 |
| 17 | 517 | 14 March 2020 | 21 March 2020 | 122938 | 8 | 0 | 8 | 284 | 2,272 |
| 18 | 517 | 14 March 2020 | 21 March 2020 | 122939 | 8 | 0 | 8 | 284 | 2,272 |
| 19 | 517 | 14 March 2020 | 21 March 2020 | 122940 | 8 | 0 | 8 | 284 | 2,272 |
| 20 | 517 | 14 March 2020 | 21 March 2020 | 122944 | 8 | 0 | 8 | 284 | 2,272 |
| 21 | 517 | 14 March 2020 | 21 March 2020 | 122945 | 8 | 0 | 8 | 284 | 2,272 |
| 22 | 517 | 14 March 2020 | 21 March 2020 | 122946 | 8 | 0 | 8 | 284 | 2,272 |
| 23 | 517 | 14 March 2020 | 21 March 2020 | 122948 | 8 | 0 | 8 | 284 | 2,272 |
| 24 | 517 | 14 March 2020 | 21 March 2020 | 122949 | 8 | 0 | 8 | 284 | 2,272 |
| 25 | 517 | 14 March 2020 | 21 March 2020 | 122950 | 8 | 0 | 8 | 284 | 2,272 |

| Sr. No. | Muster Roll No. | Period of work | | Job Card Number | Attendance as per | | Less Attendance taken in MIS | Wage per day (in ₹) | Denial of payment (in ₹) |
|---|---|---|---|---|---|---|---|---|---|
| | | From | To | | Physical MR | MIS MR | | | |
| 26 | 517 | 14 March 2020 | 21 March 2020 | 122951 | 8 | 0 | 8 | 284 | 2,272 |
| 27 | 517 | 14 March 2020 | 21 March 2020 | 122952 | 8 | 0 | 8 | 284 | 2,272 |
| 28 | 517 | 14 March 2020 | 21 March 2020 | 122953 | 8 | 0 | 8 | 284 | 2,272 |
| 29 | 517 | 14 March 2020 | 21 March 2020 | 122955 | 8 | 0 | 8 | 284 | 2,272 |
| 30 | 517 | 14 March 2020 | 21 March 2020 | 122957 | 8 | 0 | 8 | 284 | 2,272 |
| 31 | 517 | 14 March 2020 | 21 March 2020 | 122958 | 8 | 0 | 8 | 284 | 2,272 |
| 32 | 517 | 14 March 2020 | 21 March 2020 | 122959 | 8 | 0 | 8 | 284 | 2,272 |
| 33 | 517 | 14 March 2020 | 21 March 2020 | 122960 | 7 | 0 | 7 | 284 | 1,988 |
| 34 | GP-Bhojpur | 02 December 2020 | 17 December 2020 | 27667 | 6 | 3 | 3 | 309 | 927 |
| | 1764 | | | | | | | | |
| 35 | GP- Kail | 21 December 2023 | 05 January 2024 | 7699 | 12 | 0 | 12 | 357 | 4,284 |
| | 453 | | | | | | | | |
| 36 | 453 | 21 December 2023 | 05 January 2024 | 7820 | 12 | 0 | 12 | 357 | 4,284 |
| 37 | 453 | 21 December 2023 | 05 January 2024 | 8697 | 12 | 0 | 12 | 357 | 4,284 |
| 38 | 453 | 21 December 2023 | 05 January 2024 | 9455 | 12 | 0 | 12 | 357 | 4,284 |
| 39 | 453 | 21 December 2023 | 05 January 2024 | 9529 | 12 | 0 | 12 | 148.7 | 1,784 |
| 40 | 453 | 21 December 2023 | 05 January 2024 | 3293 | 12 | 0 | 12 | 0.5 | 6 |
| 41 | GP-Lapra | 11 January 2020 | 26 January 2020 | 11025 | 14 | 0 | 14 | 284 | 3,976 |
| | 651 | | | | | | | | |
| 42 | 654 | 11 January 2020 | 26 January 2020 | 18868 | 14 | 0 | 14 | 284 | 3,976 |
| 43 | 1578 | 07 November 2020 | 20 November 2020 | 1056511 | 14 | 0 | 14 | 309 | 4,326 |
| **Total** | | | | | **527** | **3** | **524** | | **1,64,071** |

# Appendix 2.9

## (Reference: Paragraph 2.18; Page 24)

### Details of shortfall in achievement of targets of execution of works in the selected Blocks

| Name of the Blocks | Year | No. of works completed | No. of ongoing/ suspended works (*per cent*) | Works Approved but not in progress | No. of works to be executed | Expenditure incurred on ongoing/ suspended work (₹ in lakh) |
|---|---|---|---|---|---|---|
| | 1 | 2 | 3 | 4 | 5=(2+3+4) | 6 |
| Indri | 2019-20 | 233 | 238 | 190 | 661 | 30.87 |
| Assandh | 2019-20 | 328 | 75 | 232 | 635 | 42.22 |
| Nuh | 2019-20 | 64 | 174 | 489 | 727 | 19.05 |
| Ferozepur Jhirka | 2019-20 | 200 | 63 | 1,294 | 1,557 | 2.54 |
| Bilaspur | 2019-20 | 107 | 121 | 222 | 450 | 2.14 |
| Jagadhri | 2019-20 | 226 | 208 | 190 | 624 | 0 |
| Barwala | 2019-20 | 420 | 124 | 336 | 880 | 37.73 |
| Narnaund | 2019-20 | 247 | 242 | 814 | 1,303 | 17.16 |
| Mahendergarh | 2019-20 | 72 | 206 | 103 | 381 | 11.13 |
| Kanina | 2019-20 | 110 | 59 | 128 | 297 | 8.60 |
| | **Sub total** | **2,007** | **1,510** | **3,998** | **7,515** | **171.44** |
| Indri | 2020-21 | 535 | 368 | 190 | 1,093 | 58.85 |
| Assandh | 2020-21 | 119 | 264 | 235 | 618 | 24.51 |
| Nuh | 2020-21 | 304 | 421 | 531 | 1,256 | 49.67 |
| Ferozepur Jhirka | 2020-21 | 467 | 91 | 1,393 | 1,951 | 133.22 |
| Bilaspur | 2020-21 | 200 | 104 | 264 | 568 | 3.04 |
| Jagadhri | 2020-21 | 366 | 203 | 220 | 789 | 10.60 |
| Barwala | 2020-21 | 68 | 361 | 733 | 1,162 | 46.39 |
| Narnaund | 2020-21 | 261 | 109 | 907 | 1,277 | 14.66 |
| Mahendergarh | 2020-21 | 227 | 140 | 203 | 570 | 9.86 |
| Kanina | 2020-21 | 88 | 51 | 163 | 302 | 8.69 |
| | **Sub total** | **2,635** | **2,112** | **4,839** | **9,586** | **359.49** |
| Indri | 2021-22 | 424 | 133 | 199 | 756 | 55.35 |
| Assandh | 2021-22 | 282 | 206 | 276 | 764 | 52.75 |
| Nuh | 2021-22 | 501 | 292 | 650 | 1,443 | 252.15 |
| Ferozepur Jhirka | 2021-22 | 243 | 244 | 1,645 | 2,132 | 202.66 |
| Bilaspur | 2021-22 | 115 | 132 | 270 | 517 | 33.62 |
| Jagadhri | 2021-22 | 230 | 103 | 229 | 562 | 11.55 |
| Barwala | 2021-22 | 312 | 349 | 848 | 1,509 | 134.31 |
| Narnaund | 2021-22 | 126 | 97 | 992 | 1,215 | 25.99 |
| Mahendergarh | 2021-22 | 53 | 251 | 253 | 557 | 7.34 |
| Kanina | 2021-22 | 33 | 62 | 184 | 279 | 12.44 |
| | **Sub total** | **2,319** | **1,869** | **5,546** | **9,734** | **788.16** |
| Indri | 2022-23 | 24 | 342 | 227 | 593 | 140.24 |
| Assandh | 2022-23 | 101 | 327 | 291 | 719 | 35.18 |
| Nuh | 2022-23 | 139 | 314 | 727 | 1,180 | 325.62 |
| Ferozepur Jhirka | 2022-23 | 20 | 231 | 2,083 | 2,334 | 202.47 |
| Bilaspur | 2022-23 | 160 | 64 | 281 | 505 | 14.56 |
| Jagadhri | 2022-23 | 83 | 109 | 240 | 432 | 9.21 |
| Barwala | 2022-23 | 81 | 460 | 921 | 1,462 | 457.67 |
| Narnaund | 2022-23 | 96 | 149 | 1,128 | 1,373 | 51.89 |
| Mahendergarh | 2022-23 | 189 | 191 | 316 | 696 | 13.38 |
| Kanina | 2022-23 | 28 | 81 | 217 | 326 | 10.09 |
| | **Sub total** | **921** | **2,268** | **6,431** | **9,620** | **1,260.31** |
| Indri | 2023-24 | 196 | 259 | 290 | 745 | 272.93 |
| Assandh | 2023-24 | 170 | 293 | 386 | 849 | 189.33 |
| Nuh | 2023-24 | 46 | 497 | 813 | 1,356 | 765.69 |
| Ferozepur Jhirka | 2023-24 | 1 | 296 | 2,167 | 2,464 | 64.15 |
| Bilaspur | 2023-24 | 94 | 66 | 323 | 483 | 20.38 |
| Jagadhri | 2023-24 | 70 | 101 | 307 | 478 | 74.50 |
| Barwala | 2023-24 | 199 | 717 | 1,188 | 2,104 | 874.07 |
| Narnaund | 2023-24 | 67 | 524 | 1,326 | 1,917 | 492.58 |
| Mahendergarh | 2023-24 | 92 | 235 | 467 | 794 | 29.03 |
| Kanina | 2023-24 | 45 | 134 | 363 | 542 | 16.94 |
| **Sub total** | | **980** | **3,122** | **7,630** | **11,732** | **2,799.60** |
| **Grand total** | | **8,862** | **10,881** | **28,444** | **48,187** | **5,379.00** |

# Appendix 2.10

## (Reference: Paragraph 2.19.3; Page 27)

## Details of selected 22 ongoing works in nine Gram Panchayats of four blocks under Mewat District

| Sr. No. | Block Name | Panchayat Name | Work Start Financial Year | Work Code | Work Name | Sanction Amount (in ₹) | | Amount paid since inception (in ₹) | | Total Mandays | Work Started Date |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | Wages | Material | Wages | Material | | |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 1 | Nagina | Aklimpur Nuh | 2021-2022 | 1219007029/IF/54800 | Cattle Shed 15 GP Jaitaka | 98,276.39 | 7,47,299.24 | 0 | 6,56,500.12 | 7 | 19 March 2022 |
| 2 | | | 2021-2022 | 1219007029/IF/54805 | Cattle Shed 15 GP Jaitaka | 98,276.39 | 7,47,299.24 | 0 | 6,67,513.88 | 0 | 19 March 2022 |
| 3 | | Nangal Mubarikpur | 2021-2022 | 1219007033/FP/1000007624 | Construction of Dirty Nala (H/o foji to Gohar wali chowk) | 1,06,576.50 | 8,36,980.70 | 0 | 8,14,894.62 | 72 | 18 March 2022 |
| 4 | | | 2021-2022 | 1219007033/FP/1000007626 | Construction of Dirty Nala (H/o Appe Khan to h/o Sita Ram) | 1,11,811.94 | 8,59,326.80 | 0 | 1,95,888.24 | 50 | 18 March 2022 |
| 5 | | | 2021-2022 | 1219007033/FP/1000007628 | Construction of Dirty Nala (H/o school to Pond tak) | 1,11,478.02 | 8,61,095.04 | 0 | 7,73,750.36 | 50 | 18 March 2022 |
| 6 | | | 2021-2022 | 1219007033/RC/1000036188 | IBP rasta (Shamshanghat se Ummar to Rustam) | 54,727.24 | 6,72,788.33 | 0 | 6,07,897.27 | 14 | 30 March 2022 |
| 7 | Pingwan | Jhimrawat | 2021-2022 | 1219007002/RC/1000022697 | Rural Connectivity Earth Filling and WBM PWD Road to Fakira Bass tak | 4,48,334.24 | 5,29,610.96 | 315 | 5,19,130.68 | 1 | 3 March 2022 |
| 8 | Nuh | Rehna | 2022-2023 | 1219006014/RC/1000037913 | Construction of Path Jahru house to Noor Mohd house tak | 1,20,368.94 | 8,78,783.22 | 1,655 | 5,00,016.00 | 5 | 17 August 2022 |
| 9 | | | 2022-2023 | 1219006014/RC/1000044110 | Construction of Path from Badi Masjid to Yusuf House tak | 70,821.98 | 8,53,338.80 | 1,655 | 3,56,950.00 | 5 | 17 August 2022 |
| 10 | | | 2022-2023 | 1219006014/RC/1000044998 | E/f and WBM rasta from BPL plots | 1,33,006.09 | 8,46,442.57 | 1,655 | 5,47,770.00 | 5 | 17 August 2022 |
| 11 | | Shapur Nagli | 2022-2023 | 1219006001/RC/1000044119 | E/f and WBM rasta from Hasam ke khet to Bulla ke khet tak | 1,29,061.75 | 8,08,361.11 | 1,655 | 5,46,361.00 | 5 | 17 August 2022 |
| 12 | | | 2022-2023 | 1219006001/RC/1000044120 | E/f and WBM rasta from Akhter ke khet to Chandeni Seema tak | 1,30,495.68 | 8,17,285.62 | 1,324 | 5,25,918.00 | 4 | 17 August 2022 |
| 13 | Taoru | Gudhi | 2022-2023 | 1219005008/FP/1000008272 | Construction of Dirty water Nalha h/o Shokat to h/o Raghubir tak | 1,63,789.12 | 7,95,117.99 | 0 | 7,80,537.12 | 304 | 1 October 2022 |
| 14 | | | 2022-2023 | 1219005008/FP/1000008273 | Construction of Dirty water Nalha Nambardar dhani to old kabristan tak | 1,59,226.13 | 7,38,872.77 | 0 | 7,17,952.32 | 304 | 1 October 2022 |
| 15 | Taoru | Bhango | 2022-2023 | 1219005033/FP/1000008482 | Construction. of Nala/siver line (samsu to pond tak) | 1,58,264.23 | 7,33,491.41 | 0 | 7,19,191.18 | 304 | 1 October 2022 |
| 16 | | | 2022-2023 | 1219005033/RC/1000044992 | Construction. of path (akhtar ke ghar to fateh ke ghar tak | 1,17,800.32 | 8,65,476.78 | 0 | 7,43,092.78 | 240 | 6 October 2022 |
| 17 | | | 2022-2023 | 1219005033/RC/1000045843 | Construction of Path (Fate to Saraju khet) | 1,15,630.48 | 8,20,065.74 | 0 | 7,71,737.04 | 240 | 6 October 2022 |
| 18 | | Shikarpur | 2022-2023 | 1219005016/FP/1000008481 | Construction of Nala/Siver Line (Masjid to Khatija ke ghar tak) | 1,69,682.07 | 8,24,732.36 | 0 | 7,68,960.00 | 288 | 1 October 2022 |
| 19 | Taoru | | 2022-2023 | 1219005016/RC/1000045481 | Construction of Path (Molananaa to Khabristhan) | 1,18,306.44 | 8,33,495.39 | 0 | 7,43,971.00 | 240 | 6 October 2022 |
| 20 | | Cheela | 2022-2023 | 1219005025/IF/79468 | Construction of Cattle Shed Jaituni | 6,591.45 | 49,923.08 | 0 | 29,110.00 | 16 | 1 June 2022 |
| 21 | | | 2022-2023 | 1219005025/IF/79673 | Cattle Shade Sifayat Khan | 6,591.45 | 49,923.08 | 0 | 27,297.26 | 15 | 1 June 2022 |
| 22 | | | 2022-2023 | 1219005025/IF/79674 | Cattle Shade Mohd Kifayat | 6,591.45 | 49,923.08 | 0 | 27,297.26 | 15 | 1 June 2022 |

# Appendix 3.1

## (Reference: Paragraph 3.5; Page 41)

## Statement showing town-wise population, generated sewage and installed capacity in Haryana

| Sr. No. | Name of district | Name of urban area | Population (in lakh) | Domestic sewage generated (MLD) | Number of STPs | Installed capacity (MLD) |
|---|---|---|---|---|---|---|
| 1 | Ambala | Ambala City | 3.51 | 70.41 | 14 | 51.25 |
| | | Ambala Cantt | 2.36 | | | |
| | | Barara | 0.23 | | | |
| | | Naraingarh | 0.42 | | | |
| 2 | Bhiwani | Bhiwani | 2.30 | 32.07 | 9 | 75.00 |
| | | Bawani Khera | 0.25 | | | |
| | | Siwani | 0.25 | | | |
| | | Loharu | 0.17 | | | |
| 3 | Charkhi Dadri | charkhi Dadri | 0.56 | 10.00 | 2 | 10.00 |
| 4 | Faridabad | Faridabad | 17.70 | 282.00 | 5 | 97.50 |
| 5 | Fatehabad | Fatehabad | 1.01 | 25.30 | 7 | 52.50 |
| | | Tohana | 0.81 | | | |
| | | Ratia | 0.47 | | | |
| | | Bhuna | 0.30 | | | |
| | | Jakhal | 0.16 | | | |
| 6 | Gurugram | Gurugram | 19.25 | 563.18 | 16 | 524.00 |
| | | Manesar | 5.75 | | | |
| | | Farukhnagar | 0.17 | | | |
| | | Pataudi<br>Haily mandi | 0.45 | | | |
| | | Sohana | 0.60 | | | |
| 7 | Hisar | Aadampur | 0.37 | 117.50 | 11 | 117.50 |
| | | Barwala | 0.78 | | | |
| | | Uklana | | | | |
| | | Hansi | 1.25 | | | |
| | | Narnaud | | | | |
| | | Hisar | 4.14 | | | |
| 8 | Jhajjar | Bahdaurgarh | 1.70 | 24.50 | 6 | 77.50 |
| | | Jhajjar | 0.48 | | | |
| | | Beri | 0.15 | | | |
| 9 | Jind | Jind | 2.27 | 44.73 | 11 | 63.75 |
| | | Narwana | 0.68 | | | |
| | | Julana | 0.26 | | | |
| | | Uchana | 0.26 | | | |
| | | Safidon | 0.39 | | | |
| 10 | Kaithal | Kaithal | 1.44 | 44.00 | 9 | 62.50 |
| | | Pundri | 0.20 | | | |
| | | Cheeka | 0.39 | | | |
| | | Kalayat | 0.18 | | | |
| | | Rajaund | 0.17 | | | |
| | | Siwan | 0.24 | | | |
| 11 | Karnal | Karnal | 4.54 | 80.24 | 9 | 99.50 |
| | | Assand | 0.27 | | | |
| | | Ghraunda | 0.37 | | | |
| | | Nissing | 0.17 | | | |
| | | Nilokheri | 0.18 | | | |
| | | Trarori | 0.26 | | | |
| | | Indri | 0.17 | | | |
| 12 | Kurukshetra | Thanesar | 2.50 | 66.50 | 5 | 66.50 |
| | | Pehowa | 0.39 | | | |
| | | Shahbad | 0.46 | | | |
| | | Ladwa | 0.32 | | | |
| | | Ismailabad | 0.16 | | | |

| Sr. No. | Name of district | Name of urban area | Population (in lakh) | Domestic sewage generated (MLD) | Number of STPs | Installed capacity (MLD) |
|---|---|---|---|---|---|---|
| 13 | Mahendergarh | Narnaul | 1.06 | 14.50 | 5 | 25.00 |
| | | Mahendergarh | 0.29 | | | |
| | | Ateli Mandi | 0.09 | | | |
| | | Kanina | 0.16 | | | |
| | | Nangal Chuadhry | 0.18 | | | |
| 14 | Nuh | Nuh | 0.16 | 10.81 | 4 | 17.60 |
| | | Firozpur Zirka | 0.25 | | | |
| | | Punhana | 0.34 | | | |
| | | Tauru | 0.23 | | | |
| 15 | Palwal | Palwal | 1.87 | 27.80 | 6 | 44.00 |
| | | Hodal | 0.71 | | | |
| | | Hathin | 0.21 | | | |
| 16 | Panchkula | Panchkula | 3.17 | 165.00 | 15 | 97.25 |
| | | Pinjore and kalka | 1.49 | | | |
| 17 | Panipat | Panipat | 9.00 | 101.84 | 10 | 168.80 |
| | | Samalkha | 0.43 | | | |
| 18 | Rewari | Rewari | 1.85 | 26.00 | 6 | 48.00 |
| | | Bawal (IMT+MC) | 0.42 | | | |
| | | Daruhera | 0.30 | | | |
| 19 | Rohtak | Rohtak | 5.12 | 87.00 | 11 | 143.00 |
| | | Meham | 0.22 | | | |
| | | Sampla | 0.25 | | | |
| | | Kalnaur | 0.31 | | | |
| 20 | Sirsa | Dabwali | 0.66 | 57.50 | 8 | 94.50 |
| | | Ellenabad | 0.46 | | | |
| | | Kalawali | 0.28 | | | |
| | | Rania | 0.25 | | | |
| | | Sirsa | 2.28 | | | |
| 21 | Sonepat | Sonepat | 4.27 | 78.42 | 7 | 85.30 |
| | | Kharkhauda | 0.32 | | | |
| | | Gohana | 0.65 | | | |
| | | Gannuar | 0.35 | | | |
| | | Kundli | 0.37 | | | |
| 22 | Yamuna Nagar | Yamuna Nagarjagadhri | 4.81 | 144.48 | 8 | 98.00 |
| | | Sadhaura | 0.11 | | | |
| | | Radaur | 0.14 | | | |
| **Total** | | | **124.92** | **2,073.78** | **184** | **2,118.95** |

**Source: District Environment Plans (2023) prepared by district authorities and information supplied by units.**

# Appendix 3.2

## (Reference: Paragraphs 3.5 and 3.6.2; Page 43 and 62)

## Calculation of environmental compensation to be imposed by HSPCB on non-complying STPs

| Selected District | Sr. No. | Name of STP | Capacity of STP in MLD | Non-complying period | | Period of violation in days (N) | Environmental Compensation[1] (Rs.) | Pollution Index (PI) 80 being in red category | ₹ 250 in each case (R) | Scale of operation of STPs (S) | Location factor (LF) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | From | To | | | | | | |
| Panipat | 1 | 5 MLD Smalkha | 5.00 | 25 April 2022 | 27 May 2024 | 763 | 1,52,60,000 | 80 | 250 | 1 | 1.00 |
| Sonepat | 2 | 4.5 MLD Kharkhoda | 4.50 | 28 April 2022 | 29 November 2023 | 580 | 1,16,00,000 | 80 | 250 | 1 | 1.00 |
| | 3 | 7 MLD Ganaur | 7.00 | 28 February 2022 | 26 December 2023 | 666 | 1,33,20,000 | 80 | 250 | 1 | 1.00 |
| | 4 | 3 MLD Gohana | 3.00 | 28 February 2022 | 27 October 2024 | 972 | 1,94,40,000 | 80 | 250 | 1 | 1.00 |
| | 5 | 8.3 MLD Gohana | 8.30 | 28 February 2022 | 30 November 2023 | 640 | 1,28,00,000 | 80 | 250 | 1 | 1.00 |
| Gurugram | 6 | 100 MLD Dhanwapur | 100.00 | 10 November 2021 | 30 May 2024 | 932 | 2,33,00,000 | 80 | 250 | 1 | 1.25 |
| | 7 | 6 MLD Sohna | 6.00 | 25 January 2021 | 30 May 2024 | 1,221 | 2,44,20,000 | 80 | 250 | 1 | 1.00 |
| | 8 | 4.5 MLD Pataudi | 4.50 | 11 July 2022 | 01 August 2024 | 752 | 1,50,40,000 | 80 | 250 | 1 | 1.00 |
| Faridabad | 9 | 45 MLD Badshahpur | 45.00 | 08 January 2021 | 04 July 2024 | 1,273 | 3,18,25,000 | 80 | 250 | 1 | 1.25 |
| Ambala | 10 | 3 MLD Nayagoan | 3.00 | 31 March 2022 | 19 April 2024 | 750 | 1,50,00,000 | 80 | 250 | 1 | 1.00 |
| | 11 | 3.5 MLD Nayagoan | 3.50 | 31 March 2022 | 19 April 2024 | 750 | 1,50,00,000 | 80 | 250 | 1 | 1.00 |
| | 12 | 5 MLD Baldev Nagar | 5.00 | 28 January 2022 | 08 November 2024 | 1,015 | 2,03,00,000 | 80 | 250 | 1 | 1.00 |
| | 13 | 3.25 MLD Baldev Nagar | 3.25 | 28 January 2022 | 08 November 2024 | 1,015 | 2,03,00,000 | 80 | 250 | 1 | 1.00 |
| | 14 | 5 MLD Moti Nagar I | 5.00 | 19 October 2021 | 30 June 2023 | 619 | 1,23,80,000 | 80 | 250 | 1 | 1.00 |
| | 15 | 5 MLD Moti Nagar II | 5.00 | 29 January 2022 | 27 April 2023 | 453 | 90,60,000 | 80 | 250 | 1 | 1.00 |
| | 16 | 6 MLD Modal Town | 6.00 | 31 March 2022 | 27 June 2023 | 453 | 90,60,000 | 80 | 250 | 1 | 1.00 |
| | 17 | 3.25 MLD Nasirpur | 3.25 | 31 March 2022 | 22 April 2024 | 753 | 1,50,60,000 | 80 | 250 | 1 | 1.00 |
| | 18 | 3.25 MLD Devi Nagar | 3.25 | 28 January 2022 | 19 July 2024 | 903 | 1,80,60,000 | 80 | 250 | 1 | 1.00 |
| | 19 | 3 MLD Nariangarh | 3.00 | 25 May 2022 | 11 October 2024 | 870 | 1,74,00,000 | 80 | 250 | 1 | 1.00 |

[1] As per HSPCB's Methodology for assessment of environmental compensation, environmental compensation =PI x N x R x S x LF, where PI = Pollution Index which is 80 in case of STPs/CETPs in 'Red' category,

N = Number of days of violation, R = A factor in Rupees (i.e., ₹ 250/ as per methodology),

S = Factor for scale of operation (i.e. 0.5 for small/micro, 1 for medium and 1.5 for large),

LF + Location Factor (1 for population up to one million, 1.25 for population between 1 to 5 million)

| Selected District | Sr. No. | Name of STP | Capacity of STP in MLD | Non-complying period | | Period of violation in days (N) | Environmental Compensation[1] (Rs.) | Pollution Index (PI) 80 being in red category | ₹ 250 in each case (R) | Scale of operation of STPs (S) | Location factor (LF) |
|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | **From** | **To** | | | | | | |
| Panchkula | 20 | 4.5 MLD Kalka | 4.50 | 09 February 2022 | 19 December 2023 | 678 | 1,35,60,000 | 80 | 250 | 1 | 1.00 |
| | 21 | 0.25 MLD Kalka | 0.25 | 15 November 2022 | 17 May 2024 | 549 | 1,09,80,000 | 80 | 250 | 1 | 1.00 |
| Hisar | 22 | 4 MLD Kaimari Road | 4.00 | 07 June 2021 | 02 September 2024 | 1,183 | 2,36,60,000 | 80 | 250 | 1 | 1.00 |
| | 23 | 6.5 MLD Uklana | 6.50 | 29 January 2021 | 01 March 2022 | 396 | 79,20,000 | 80 | 250 | 1 | 1.00 |
| | 24 | 6 MLD Barwala | 6.00 | 07 September 2021 | 02 September 2024 | 1,091 | 2,18,20,000 | 80 | 250 | 1 | 1.00 |
| | 25 | 5 MLD Hansi | 5.00 | 29 January 2021 | 02 September 2024 | 1,312 | 2,62,40,000 | 80 | 250 | 1 | 1.00 |
| | 26 | 6.5 MLD Hansi | 6.50 | 29 January 2021 | 02 September 2024 | 1,312 | 2,62,40,000 | 80 | 250 | 1 | 1.00 |
| | | | **256.30** | **Total** | | | **44,90,45,000** | | | | |
| | 1 | CETP Murthal Sonepat | | 28 July 2022 | 30 November 2023 | 490 | 98,00,000 | 80 | 250 | 1 | 1.00 |
| | 2 | CETP Barhi Sonepat | | 28 April 2022 | 29 March 2024 | 701 | 1,40,20,000 | 80 | 250 | 1 | 1.00 |
| | | | | **Gross Total** | | | **46,30,65,000** | | | | |

**Source: Monitoring Data of HSPCB.**

# Appendix 3.3

## (Reference: Paragraphs 3.5.1, 3.5.2, 3.5.3, 3.5.4, 3.5.5 and 3.5.6; Page 44, 47, 51, 54, 57 and 59 respectively)

## STP wise result of wastewater treatment in selected districts

| Sr. No. | STP's Name | Sample Collection Date | BOD mg/l (10) | Faecal Coliform MPN/100 ml (100) |
|---|---|---|---|---|
| **A** | **Faridabad** | | | |
| 1 | (FBD-STP-001) 45 MLD STP, Badshahpur Faridabad | 16 May 2024 | 112 | 2,700 |
| 2 | (FBD-STP-003) 10 MLD STP, Faridabad | 01 May 2024 | 4 | 79 |
| 3 | (FBD-STP-004) 30 MLD STP, Faridabad | 30 April 2024 | 7 | 33 |
| 4 | (FBD-STP-004) 5 MLD STP, Faridabad | Under Trial Run. Considered as Compliant ones | | |
| 5 | (FBD-STP-002) 7.5 MLD STP, Ballabgarh | | | |
| | **Total STPs = 5; Non- complying STPs: 1** | | | |
| **B** | **Gurugram** | | | |
| 1 | (GRN-STP-001) 68 MLD STP Dhanwapur, Gurugram | 30 March 2024 | 9 | 84 |
| 2 | (GRN-STP-002) 100 MLD STP Dhanwapur, Gurgoan | 30 March 2024 | 52 | 330 |
| 3 | (GRN-STP-003) 50 MLD STP Dhanwapur, Gurugram | 30 March 2024 | 13 | 94 |
| 4 | (GRN-STP-004) 6 MLD STP Sohna Gurugram | 30 April 2024 | 18 | 930 |
| 5 | (GRN-STP-005) 1 MLD STP, Sarai Alawardi, Gurugram | Commissioned in January 2024, data not available. Hence considered as compliant ones. | | |
| 6 | (GRN-STP-006) 1 MLD STP, Gadoli Kalan, Gurugram | | | |
| 7 | (GRN-STP-007) 1 MLD STP, Baliawas, Gurugram | | | |
| 8 | (GRN-STP-008) 1 MLD STP, Darbaripur, Gurugram | | | |
| 9 | (GRN-STP-009) 2 MLD STP, Mohmadpur Jharsa, Gurugram | | | |
| 10 | (GRN-STP-010) 1 MLD STP, Bandwari, Gurugram | | | |
| 11 | (GRN-STP-011) 20 MLD STP, Jhazgarh, Gurugram | | | |
| 12 | (GRS-STP-005) 50 MLD STP at Behrampur, Gurugram | 07 June 2024 | 6 | 70 |
| 13 | (GRS-STP-006) 120 MLD STP at Behrampur, Gurugram | 07 June 2024 | 7 | 84 |
| 14 | (GRS-STP-007) 4.5 MLD STP Pataudi Gurugram | 05 June 2024 | 24 | 390 |
| 15 | (GRS-STP-008) 3 MLD STP at Farrukhnagar, Gurugram | 04 July 2024 | 8 | 84 |
| 16 | (GRS-STP-009) 5.5 MLD STP at Haily Mandi, Gurugram | 04 July 2024 | 6 | 63 |
| | **Total STPs = 16; Non-complying STPs: 4** | | | |
| **C** | **Sonepat** | | | |
| 1 | (SNP-STP-001) 30 MLD STP Rathdana Road, Sonepat | 29 March 2024 | 7 | 70 |
| 2 | (SNP-STP-002) 25 MLD STP Kakrai Road, Sonepat | 29 April 2024 | 5 | 63 |
| 3 | (SNP-STP-003) 7.5 MLD Sonepat Rajiv Gandhi Edu. City Phase I dt. Sonepat | 22 March 2024 | 8 | 52 |
| 4 | (SNP-STP-004) 4.5 MLD STP Kharkhoda Sonepat | 29 March 2024 | 5 | 63 |
| 5 | (SNP-STP-005) 7 MLD STP Ganaur Sonepat | 29 March 2024 | 5 | 84 |
| 6 | (SNP-STP-006) 3 MLD STP, Gohana, Sonepat | 29 March 2024 | 78 | 580 |
| 7 | (SNP-STP-007) 8.3 MLD STP Gohana, Sonepat | 29 March 2024 | 6 | 70 |
| | **Total STPs = 7, Non-complying STPs: 1** | | | |
| **D** | **Panipat** | | | |
| 1 | (PNP-STP-001) 35 MLD STP Sewah, Panipat | 26 March 2024 | 7 | 60 |
| 2 | (PNP-STP-002) 10 MLD STP Jattal Road, Panipat | 26 March 2024 | 6 | 50 |
| 3 | (PNP-STP-003) 5 MLD STP Samalkha, Panipat | 26 March 2024 | 160 | 34,800 |
| 4 | (PNP-STP-004) 25 MLD STP Sewah, Panipat | 26 March 2024 | 8.2 | 70 |
| 5 | (PNP-STP-005) 20 MLD STP Jattal Road, Panipat | 26 March 2024 | 8.4 | 90 |
| 6 | (PNP-STP-006) 30 MLD, STP, Sector-19 Panipat | 26 March 2024 | 8.8 | 80 |
| 7 | (PNP-STP-007) 0.8 MLD STP, Sector-6 Panipat | 26 March 2024 | 7.2 | 70 |
| 8 | (PNP-STP-008) 15 MLD STP, Dev Colony, Panipat | 26 March 2024 | 6 | 60 |
| 9 | (PNP-STP-009) 25 MLD STP, Barasat Road, Panipat | 26 March 2024 | 6.6 | 50 |
| 10 | (PNP-STP-010) 3 MLD STP, Sewah, Panipat | (commissioned in June 2024) | | |
| | **Total STPs = 10, Non-complying 1** | | | |
| **E** | **Yamuna Nagar** | | | |
| 1 | (YMN-STP-001) 25 MLD STP, Radaur Road, Yamuna Nagar | 15 March 2024 | 5.6 | 10 |
| 2 | (YMN-STP-002) 20 MLD STP, Radaur Road, Yamuna Nagar | 15 March 2024 | 6.8 | 60 |
| 3 | (YMN-STP-003) 3 MLD STP Chhachhrauli, Yamuna Nagar | 15 March 2024 | 6.8 | 60 |
| 4 | (YMN-STP-004) 24 MLD STP Parwalo, Yamuna Nagar | 15 March 2024 | 8.8 | 90 |
| 5 | (YMN-STP-005) 3.5 MLD STP Radaur, Yamuna Nagar | 15 March 2024 | 7 | 80 |

| Sr. No. | STP's Name | Sample Collection Date | BOD mg/l (10) | Faecal Coliform MPN/100 ml (100) |
|---|---|---|---|---|
| 6 | (YMN-STP-006) 10 MLD STP Baddimajra , Yamuna Nagar | 15 March 2024 | 5.8 | 60 |
| 7 | (YMN-STP-007) 10 MLD STP at Baddimajra, Unit-II, Yamuna Nagar | 15 March 2024 | 8 | 80 |
| 8 | (YMN-STP-008) 2.5 MLD, Saraswati Nagar (Mustafabad) Yamunanagar | (commissioned in June 2024) | | |
| | **Total STPs = 8, Non-complying STPs: Nil** | | | |
| **F** | **Ambala** | | | |
| 1 | (AMB-STP-001) 3.00 MLD STP Naya Gaon, Unit I, Ambala City | 06 May 2024 | 5 | 60 |
| 2 | (AMB-STP-002) 3.25 MLD STP Naya Gaon, Unit II Ambala City | 06 May 2024 | 5 | 60 |
| 3 | (AMB-STP-003) 2 MLD STP Sec.7, Urban Estate, Ambala City | 18 June 2024 | 5.8 | |
| 4 | (AMB-STP-004) 5 MLD Baldev Nagar, Unit I, Ambala City | 08 July 2024 | 6 | |
| 5 | (AMB-STP-005) 3.25 Baldev Nagar, Unit.II, Ambala City | 06 May 2024 | 11.2 | 800 |
| 6 | (AMB-STP-006) 5 MLD Moti Nagar, Unit.I, Ambala City | 06 May 2024 | 6.6 | 70 |
| 7 | (AMB-STP-007) 5 MLD STP Moti Nagar, Unit.II, Ambala City | 06 May 2024 | 6.6 | 70 |
| 8 | (AMB-STP-008) 6 MLD STP Modal Town, Ambala City | 06 May 2024 | 6 | **50** |
| 9 | (AMB-STP-009) 3.25 Nasirpur Ambala City | 06 May 2024 | 8 | **90** |
| 10 | (AMB-STP-010) 0.25 MLD Sadopur, Ambala | 06 May 2024 | 12 | 600 |
| 11 | (AMB-STP-011) 3.25 MLD Devi Nagar, Ambala City | 06 May 2024 | 12 | 800 |
| 12 | (AMB-STP-012) 3 MLD STP Nariangarh, Ambala | 06 May 2024 | 16 | 1,200 |
| 13 | (AMB-STP-014) 5 MLD STP Ambala | 06 May 2024 | 4.8 | 50 |
| 14 | (AMB-STP-013) 4 MLD STP, Barara, Ambala | 03 May 2024 | 6 | 50 |
| | **Total STPs = 14, Non-complying STPs: 4** | | | |
| **G** | **Panchkula** | | | |
| 1 | (PKL-STP-001) 18 MLD STP Panchkula | 3 May 2024 | 4.6 | 40 |
| 2 | (PKL-STP-002) 39 MLD STP Panchkula | 3 May 2024 | 7.6 | 80 |
| 3 | (PKL-STP-003) 15 MLD STP Sector- 28, Panchkula | 3 May 2024 | 6 | 50 |
| 4 | (PKL-STP-004) 4.5 MLD Kalka Panchkula | 7 May 2024 | 6 | 70 |
| 5 | (PKL-STP-005) 0.25 MLD Kalka Panchkula | 17 May 2024 | 7 | 80 |
| 6 | (PKL-STP-006) 5 MLD STP Nalagarh Road, Manakpur, Pinjore Panchkula | 17 May 2024 | 7 | 80 |
| 7 | (PKL-STP-007) 9 MLD STP Garrison Engineer, Chandimandir Panchkula | 17 May 2024 | 5.4 | 60 |
| 8 | (PKL-STP-008) 0.75 MLD STP, Khatoli, Panchkula | 06 May 2024 | 7 | 60 |
| 9 | (PKL-STP-009) 0.75 MLD STP, Billa, Panchkula | 06 May 2024 | 4.8 | 40 |
| 10 | (PKL-STP-010) 0.75 MLD STP, Sukhdarshanpur, Panchkula | 06 May 2024 | 5 | 50 |
| 11 | (PKL-STP-011) 0.5 MLD STP, Nangal & Alipur, Panchkula | 06 May 2024 | 4 | 40 |
| 12 | (PKL-STP-012) 0.75 MLD STP, Kot, Panchkula | 06 May 2024 | 6 | 70 |
| 13 | (PKL-STP-013) 0.5 MLD STP, Khagesara & Toka, Panchkula | 06 May 2024 | 7.8 | 80 |
| 14 | (PKL-STP-014) 1.5 MLD STP, Saketri, Panchkula | 06 May 2024 | 6 | 70 |
| 15 | (PKL-STP-015) 1 MLD STP, Ramgarh, Panchkula | 03 May 2024 | 6 | 70 |
| | **Total STPs = 15, Non-complying STPs: Nil** | | | |
| **H** | **Hisar** | | | |
| 1 | (HSR-STP-001) 15 MLD STP Azad Nagar, Rajgarh Road Hisar | 03 May 2024 | 8 | 90 |
| 2 | (HSR-STP-002) 40 MLD STP Rishi Nagar, Hisar | 2 May 2024 | 8 | 80 |
| 3 | (HSR-STP-003) 4 MLD STP Narnaund, Hisar | 2 May 2024 | 7.8 | 80 |
| 4 | (HSR-STP-004) 15 MLD STP, Dabara Tosham Road, Hisar | 03 May 2024 | 5.8 | 60 |
| 5 | (HSR-STP-005) 4 MLD STP, Kaimri Road, Hisar | 2 May 2024 | 195 | 22,100 |
| 6 | (HSR-STP-011) 8 MLD STP Village Satrod, Dabra Road, Hisar | 03 May 2024 | 6 | 70 |
| 7 | (HSR-STP-006) 6.5 MLD STP Uklana, Hisar | 03 May 2024 | 8 | 90 |
| 8 | (HSR-STP-007) 6.5 MLD STP Hansi, Hisar | 2 May 2024 | 6.6 | 60 |
| 9 | (HSR-STP-008) 6 MLD STP Dhani Gram, Barwala, Hisar | 02 May 2024 | 27 | 2,400 |
| 10 | (HSR-STP-009) 5 MLD STP Dhani Kushal, Bhiwani Road, Hansi, Hisar | 02 May 2024 | 24 | 3,300 |
| 11 | (HSR-STP-010) 7.5 MLD STP Lalpura, Jind Road, Hansi, Hisar | 02 May 2024 | 18 | 2,100 |

**Source: Monitoring Data of HSPCB.**

# Appendix 3.4

## (Reference: Paragraph 3.6.1; Page 61)

## Detail of Environment Compensation imposed and recovered in selected Districts

| Sr. No. | Name of District/RO office | Environmental compensation imposed | | Environmental compensation recovered | | Environmental compensation not recovered (₹ in crore) | Percentage of unrecovered environmental compensation |
|---|---|---|---|---|---|---|---|
| | | Number of units | Amount (₹ in crore) | Number of units | Amount (₹ in crore) | | |
| 1 | Ambala | 24 | 1.82 | 23 | 1.72 | 0.10 | 5.49 |
| 2 | Ballabgarh | 92 | 16.16 | 49 | 2.99 | 13.17 | 81.50 |
| 3 | Faridabad | 90 | 13.73 | 29 | 6.69 | 7.04 | 51.27 |
| 4 | Gurugram North | 184 | 177.75 | 40 | 13.30 | 164.45 | 92.52 |
| 5 | Gurugram South | 46 | 18.91 | 31 | 5.83 | 13.08 | 69.17 |
| 6 | Hisar | 33 | 10.29 | 19 | 2.81 | 7.48 | 72.69 |
| 7 | Panchkula | 53 | 4.10 | 47 | 3.27 | 0.83 | 20.24 |
| 8 | Panipat | 45 | 3.58 | 37 | 2.72 | 0.86 | 24.02 |
| 9 | Sonepat | 52 | 7.84 | 32 | 1.66 | 6.18 | 78.83 |
| 10 | Yamuna Nagar | 31 | 10.58 | 27 | 9.51 | 1.07 | 10.11 |
| **Total** | | **650** | **264.76** | **334** | **50.50** | **214.26** | **80.93** |

# Appendix 3.5

## (Reference: Paragraph 3.6.2; Page 62)

## Statement showing calculation of Environmental Compensation for discharge of untreated sewage in absence of treatment capacity

| Particulars | Panchkula | Ambala | Yamuna nagar | Hisar | Panipat | Sonepat | Gurugram | Faridabad |
|---|---|---|---|---|---|---|---|---|
| **A.** Population (in lakh) | 4.66 | 6.52 | 5.05 | 6.54 | 9.43 | 5.95 | 26.22 | 17.70 |
| **B.** Class of city* | Class-I City | Class-I City | Class-I City | Class-I City | Class-I City | Class-I City | Million City | Million City |
| **C.** Sewage generation (MLD)* | 165.00 | 70.41 | 144.48 | 117.50 | 101.84 | 78.42 | 563.18 | 282.00 |
| **D.** Installed treatment capacity (MLD)* | 97.25 | 51.25 | 98.00 | 117.50 | 168.80 | 85.30 | 524.00 | 97.50 |
| **E.** Gap of Installed Capacity (C-D) | 67.75 | 19.16 | 46.48 | 0 | 0 | 0 | 39.18 | 184.50 |
| **F.** Actual discharge received at STPs* | 91.25 | 37.08 | 78.48 | 97.25 | 75.00 | 60.50 | 501.80 | 92.00 |
| **G.** Capacity utilizations[2] gap (in MLD) (C-F) | 73.75 | 33.33 | 66.00 | 20.25 | 26.84 | 17.92 | 61.38 | 190.00 |
| **H. Calculated EC (capital cost component of STPs) -₹ in lakh (E x ₹ 17.5 lakh per MLD)** | **1,185.62** | **335.30** | **813.40** | **0** | **0** | **0** | **685.65** | **3,228.75** |
| **I.** Gap of conveyance system (equal to capacity utilization gap) | 73.75 | 33.33 | 66.00 | 20.25 | 26.84 | 17.92 | 61.38 | 190.00 |
| **J. Calculated EC (capital cost component for conveyance system) - ₹ in lakh (I x ₹ 55.5 lakh per MLD)** | **4,093.12** | **1,849.81** | **3,663.00** | **1,123.87** | **1,489.62** | **994.56** | **3,406.59** | **10,545.00** |
| **K. Calculated EC (Total capital cost component)- ₹ in lakh (H+J)** | **5,278.75** | **2,185.11** | **4,476.40** | **1,123.87** | **1,489.62** | **994.56** | **4,092.24** | **13,773.75** |
| **L.** Minimum and maximum values of EC (Total capital cost component) - (₹ in lakh) | Min. 100<br>Max. 1,000 | Min. 100<br>Max. 1,000 | Min. 100<br>Max. 1,000 | Min. 100<br>Max.1,000 | Min. 100<br>Max. 1,000 | Min. 100<br>Max. 1,000 | Min. 1,000<br>Max. 10,000 | Min. 1,000<br>Max.10,000 |
| **M. Applicable EC (Total capital cost component) – ₹ in lakh** | **1,000.00** | **1,000.00** | **1,000.00** | **1,000.00** | **1,000.00** | **1,000.00** | **4,092.24** | **10,000.00** |
| **N.** Calculated EC (O&M component per day)- ₹ in lakh (G x ₹0.20 lakh per MLD) | 14.75 | 6.67 | 13.20 | 4.05 | 5.37 | 3.58 | 12.28 | 38.00 |
| **O.** Minimum and maximum values of EC (O&M component cost per day) -₹ in lakh. | Min.0.5<br>Max.5.0 | Min.0.5<br>Max.5.0 | Min.0.5<br>Max.5.0 | Min.0.5<br>Max.5.0 | Min.0.5<br>Max.5.0 | Min.0.5<br>Max.5.0 | Min.1.00<br>Max. 10.00 | Min.1.00<br>Max. 10.00 |
| **P.** Applicable O&M cost component per day (₹ in lakh) | 5.00 | 5.00 | 5.00 | 4.05 | 5.00 | 3.58 | 10.00 | 10.00 |

[2] Capacity utilization = Sewage generation - actual discharge received at STP

| Particulars | Panchkula | Ambala | Yamuna nagar | Hisar | Panipat | Sonepat | Gurugram | Faridabad |
|---|---|---|---|---|---|---|---|---|
| **Q. Applicable EC (O&M cost component) - ₹ in Lakh (P x 1460 days- from 01 April 2020 to 31 March 2024)** | **7,300.00** | **7,300.00** | **7,300.00** | **5,913.00** | **7,300.00** | **5,226.80** | **14,600.00** | **14,600.00** |
| **R.** Calculated environmental externality (₹ Per day) (G x ₹ 75 per MLD) | 5,531 | 2,500 | 4,950 | 1,519 | 2,013 | 1,344 | 4,604 | 14,250 |
| **S.** Minimum and maximum value of environmental externality per day (₹ in lakh) | Min. 0.05<br>Max. 0.10 | Min. 0.05<br>Max. 0.10 | Min. 0.05<br>Max. 0.10 | Min. 0.05<br>Max. 0.10 | Min. 0.05<br>Max. 0.10 | Min. 0.05<br>Max. 0.10 | Min. 0.05<br>Max. 0.10 | Min. 0.05<br>Max. 0.10 |
| **T.** Applicable Environmental Externality (₹ per day) | 5,531 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 5,000 | 10,000 |
| **U. Applicable Environmental Externality (₹ in Lakh) (T/100000 x 1460 days i.e. from 1 April 2020 to 31 March 2024)** | **81** | **73** | **73** | **73** | **73** | **73** | **73** | **146** |
| **V. Total (₹ in lakh) (M+ Q+U)** | **8,381** | **8,373** | **8,373** | **6,986** | **8,373** | **6,300** | **18,765** | **24,746** |
| **W. Grand Total (₹ in crore)** | **902.97** | | | | | | | |

**Note *: Data taken from Table 3.1 of the Draft SSCA.**

# Appendix 4.1

## (Reference: Paragraph 4.1; Page 67)

**(i) Details of payments made to persons whose names were the same as those of DIPRO/Mewat employees, as noticed during review of vouchers for selected months**

| Sl. No. | Voucher Number & Date | Name and unique code of payee | Payment particulars | Amount paid (₹) | Name and unique code of genuine employee |
|---|---|---|---|---|---|
| 1 | 000008/17 June 2020 | Rafik VBB0PU | Leave Encashment | 4,23,540 | Mohd. Rafiq 0B61H1 |
| 2 | 000005/26 February 2020 | Rafik VBB0PU | $7^{th}$ PC Arrear | 3,89,076 | Mohd. Rafiq 0B61H1 |
| 3 | 000014/28 February 2020 | Narender HFB4NT | $7^{th}$ PC Arrear | 4,90,604 | Narender CF1QY2 |
| 4 | 000015/28 February 2020 | Deepak IMB0NG | $7^{th}$ PC Arrear | 4,82,262 | Deepak Yadav 2A56BT |
| **Total** | | | | **17,85,482** | |

**(ii) Details of payments made to fake persons identified in table (i) during periods other than the selected month**

| Sl. No. | Name of payee | Voucher No. & date | Token No. | Amount | Payment particulars |
|---|---|---|---|---|---|
| 1 | Deepak UI no. IMB0NG | 000004/07 August 2019 | 2200082019000503 | 1,35,312 | Salary arrear |
| 2 | | 000007/01 January 2020 | 2200122019001332 | 2,64,136 | $7^{th}$ PC salary arrear |
| 3 | Rafik UI no. VBB0PU | 000017/29 August 2019 | 2200082019002199 | 1,54,718 | $7^{th}$ PC salary arrear |
| **Total** | | | | **5,54,166** | |

**(iii) Details of fake payments noticed during extension of examination to identify fake employees from the verified payee list and disabled payee list during the period 2015-2023**

| Sl. No. | Voucher Number & Date | Name and Unique Code of payee | Payment particulars | Amount paid (₹) | Name and Unique Code of genuine employee |
|---|---|---|---|---|---|
| 1 | 000019/16 January 2020 | Narender FDB39C | $7^{th}$ PC Arrear | 2,92,032 | Narender CF1QY2 |
| 2 | 000007/13 December 2019 | Narender NLB29F | $7^{th}$ PC Arrear | 2,33,013 | |
| 3 | 000014/19 October 2019 | Amar Singh QGB1RR | $7^{th}$ PC Arrear | 2,23,614 | Amar Singh 1D1A2R |
| 4 | 000018/29 August 2019 | Ashok Kumar TKB02J | $7^{th}$ PC Arrear | 40,281 | Ashok 0H61H4 |
| 5 | 000007/07 September 2019 | Ashu 3ABINX | $7^{th}$ PC Arrear | 2,02,941 | Ashu 0C61HI |
| 6 | 000008/30 December 2019 | Suresh Kumar WCB2QG | $7^{th}$ PC Arrear | 3,74,472 | Suresh Kumar 1O61P6 |
| 7 | 000013/15 October 2019 | Suresh Kumar LEB1JX | $7^{th}$ PC Arrear | 3,45,180 | |
| **Total** | | | | **17,11,533** | |

# Appendix 4.2

## (Reference: Paragraph 4.4; Page 73)

**Details of bills used in expenditure of School Boundary wall as well as expenditure of civil works from SMC account**

| Sr. No. | Bill No. | Bill Date | Name of Supplier | Material procured | Amount in ₹ |
|---|---|---|---|---|---|
| 1. | 507 | 01 January 2020 | Ravinder Builders | Bricks | 45,360 |
| 2. | 514 | 03 January 2020 | Ravinder Builders | Soil | 48,026 |
| 3. | 1180 | 04 January 2020 | Bharat Building Material | Yamuna sand | 25,307 |
| 4. | 520 | 07 January 2020 | Ravinder Builders | Bricks | 45,360 |
| 5. | 522 | 09 January 2020 | Ravinder Builders | Bricks | 45,360 |
| 6. | 524 | 12 January 2020 | Ravinder Builders | Bricks | 45,360 |
| 7. | 531 | 13 January 2020 | Ravinder Builders | Bricks | 17,010 |
| 8. | 526 | 13 January 2020 | Ravinder Builders | Bricks | 45,360 |
| 9. | 543 | 15 January 2020 | Ravinder Builders | Dust etc. | 63,761 |
| 10. | 548 | 16 January 2020 | Ravinder Builders | Sand | 14,406 |
| **Total** | | | | | **3,95,310** |

# Appendix 4.3

## (Reference: Paragraph 4.7; Page 81)

**Expenditure status of projects approved in Kurukshetra University under RUSA**

**(₹ in crore)**

| Sr No. | Name of Project | Project cost | Funds released | Expenditure |
|---|---|---|---|---|
| 1. | Centre for Advance Material Research (CAMR) | 13.10 | 3.95 | 2.29 |
| 2. | Centre for IT and Automation (Training 0.30 + Centre 3.34) | 10.25 | 3.64 | 1.61 |
| 3. | Centre for Applied Biology in Environment Sciences (CABES) | 6.15 | 3.23 | 0.00* |
| 4. | Centre for Advance Research in Earthquake Studies (CARES) | 3.00 | 3.00 | 0.20 |
| 5. | Centre of Excellence for Research on the Saraswati River (CERSR) | 2.00 | 0.02 | 0.00* |
| 6. | Incubation Centre | 1.75 | 1.75 | 0.71 |
| 7. | Centre for Skill Development | 1.00 | 0.30 | 0.08 |
| 8. | Corporate Resource Centre | 1.00 | 0.30 | 0.11 |
| 9. | Centre for Entrepreneurship | 0.75 | 0.30 | 0.07 |
| 10. | Centre for Continuing Education | 0.50 | 0.30 | 0.13 |
| 11. | Centre of Sports (Sports Nursery 0.25+ 8.00) | 8.00 | 0.10 | 0.00* |
| 12. | Human Resource for Research Centres (1.00 + 2.00) | 3.00 | 3.00 | 2.37 |
| 13. | Faculty Exchange Programme | 4.50 | 0.02 | 0.00* |
| 14. | Accreditations and Collaborations | 1.00 | 0.00 | 0.00* |
| 15. | e-Governance | 7.00 | 7.00 | 3.31 |
| 16. | Upgradation of Existing Teaching labs | 10.00 | 5.00 | 1.20 |
| 17. | Creation of Central Research and Innovation Hubs (2.50+9.50) | 12.50 | 5.00 | 3.97 |
| 18. | E-Resources and Library | 8.25 | 2.70 | 2.52 |
| 19. | Campus Development | 6.25 | 2.05 | 1.05 |
| | **Total** | **100.00** | **41.66** | **19.62** |

* **Nil or less than ₹ 0.50 lakh expenditure**

## Appendix 4.4

**(Reference: Paragraph 4.7 (ii); Page 82)**

**Research equipment required under the project 'Centre for advanced material research (CAMR)' in Kurukshetra University under RUSA**

**(₹ in crore)**

| Sr. No. | Name of major equipment | Estimated cost as per DPR |
|---|---|---|
| 1. | FESEM (Field Emission Scanning Electron Microscope) with all facilities | 2.55 |
| 2. | Raman Spectrometer | 1.70 |
| 3. | Thin film deposition system with all facilities | 1.10 |
| 4. | X-Ray diffractometer including all facilities and components | 2.80 |
| 5. | Vibrating Sample Magnetometer | 1.00 |
| 6. | Liquid Chromatography Mass Spectrometer with HRMS facility | 1.40 |
| 7. | Laser Particle Size Analyzer | 0.45 |
| 8. | Target chamber and detectors with Beam Transport | 3.00 |
| 9. | C, H, N and O Analyzer | 0.45 |
| 10. | TGA, DTA and DSC Combined Facility | 0.40 |
| 11. | Fourier Transform infrared Spectrometer | 0.20 |
| 12. | Microwave Synthesizer | 0.30 |
| 13. | Density and Sound Analyzer | 0.25 |
| 14. | Software for materials design, properties and structural analysis | 0.50 |
| | **Total** | **16.10** |

## Appendix 4.5

### (Reference: Paragraph 4.8; Page 85)

### Excess toll paid by test-checked Haryana Roadways Depots due to not availing benefit of concessional rates

**(₹ in lakh)**

| Name of Depot | Name of Toll | Period for which information provided by Depot | Toll Paid | Toll to be paid | Excess payment |
|---|---|---|---|---|---|
| Jhajjar | Chhara | January 2022 to November 2023 (except May 2022) | 11.97 | 7.70 | 4.27 |
| Jhajjar | Dighal | January 2022 to November 2023 (except May 2022) | 62.36 | 41.58 | 20.78 |
| Jhajjar | Rohad | January 2022 to November 2023 (except May 2022) | 110.04 | 71.99 | 38.05 |
| Jind | Khatkar | April 2022 to March 2023 (except May 2022) | 43.38 | 21.69 | 21.69 |
| Jind | Narwana | April 2022 to March 2023 (except May 2022) | 8.33 | 4.09 | 4.24 |
| Jind | Ludana | April 2022 to March 2023 (except May 2022) | 3.48 | 1.67 | 1.81 |
| Hisar | Badopatti | June 2023 to November 2024 | 196.36 | 129.21 | 67.15 |
| Hisar | Chaudhariwas | June 2023 to November 2024 | 33.63 | 22.39 | 11.24 |
| Hisar | Mayor | June 2023 to November 2024 | 145.23 | 95.93 | 49.30 |
| Hisar | Landari | June 2023 to November 2024 | 131.56 | 88.01 | 43.55 |
| Rohtak | Madina | May 2023 to March 2024 | 33.06 | 16.53 | 16.53 |
| Rohtak | Makrauli | May 2023 to March 2024 | 48.49 | 24.25 | 24.24 |
| Sonepat | Bhagan | April 2018 to May 2024 (except March 2021 to November 2021) | 241.71 | 168.46 | 73.25 |
| Sonepat | Jharoti | May 2023 to November 2024 | 21.27 | 14.35 | 6.92 |
| Yamuna Nagar | Milk Majra | December 2021 to July 2024 | 235.19 | 153.54 | 81.65 |
| | | **Total** | **1,326.06** | **861.39** | **464.67** |

https://cag.gov.in/ag/haryana/en