

TABLE OF CONTENTS

Particulars	Reference to	
	Paragraph	Page
Preface		vii
Overview		ix-xv
Chapter 1		
Introduction		
About the Report	1.1	1
Budget profile	1.2	1
Application of resources of the State Government	1.3	2
Planning and conduct of audit	1.4	2
Significant audit observations and response of Government to audit	1.5	3
Government response to Inspection Reports	1.6	3-4
Follow-up on Audit Reports	1.7	4-5
Chapter 2		
Rural Development Department		
Performance Audit on Mahatma Gandhi National Rural Employment Guarantee Scheme		
Introduction	2.1	7
Organisational set-up	2.2	7
Audit Objectives	2.3	8
Audit Criteria	2.4	8
Scope of Audit and sampling methodology	2.5	8-9
Acknowledgement	2.6	9
District Perspective Plan	2.7	9-10
Non-preparation of Development plan	2.8	10
Labour Budget	2.9	10-12
Non-preparation of State Information, Education and Communication Plan	2.10	12
Conduct of Rozgar Diwas	2.11	12-13
Funding Pattern	2.12	13-15
Abnormal Delay in payment of wages	2.13	15-16
Implementation of MGNREGS and Employment Generation	2.14	16-19
Projected and achieved person days	2.15	19-20
Guaranteed 100 days employment	2.16	20-21
Payment of wages to workers	2.17	21-22
Target achievement for execution of works	2.18	22-24
Incomplete works and wasteful expenditure on works	2.19	24-30
Convergence works without the approval of Gram Sabha	2.20	31
Non-provision of worksite facilities	2.21	31

Particulars	Reference to	
	Paragraph	Page
Non-verification of the bills/vouchers at the worksite	2.22	31-32
State Employment Guarantee Council	2.23	32
Existence of grievance redressal mechanism	2.24	32-34
Non-constitution of Vigilance Cell and State/District Quality Monitors	2.25	34
Social Audit	2.26	34-37
Mandatory records and their maintenance	2.27	37
Conclusion	2.28	37-38
Recommendations	2.29	38
Chapter 3		
Subject Specific Compliance Audit		
Sewage and Sewerage Management System in Urban Areas of Haryana		
Introduction	3.1	39-40
Audit Objectives	3.2	40
Audit Criteria	3.3	40
Audit Scope, Sample and Methodology	3.4	41
Management of wastewater	3.5	41-61
Monitoring Mechanism	3.6	61-63
Re-use of Treated Wastewater	3.7	63-65
Conclusion	3.8	65
Recommendation	3.9	66
Chapter 4		
Compliance Audit Observations		
Information, Public Relations and Languages Department		
Suspected embezzlement of ₹ 40.51 lakh	4.1	67-68
Department of Agriculture & Farmers Welfare, Haryana Chaudhary Charan Singh Haryana Agricultural University (CCSHAU), Hisar		
Dilution of conditions of Bank Guarantee resulted in non-realisation of objective of Bio-gas plant	4.2	68-69
Payment of ₹ 6.37 crore on incomplete work	4.3	70-71
Department of School Education, Haryana Directorate of Secondary Education		
Utilisation of same vouchers twice resulting in suspected embezzlement of ₹ 3.95 lakh	4.4	72-74
Higher Education Department		
Wasteful expenditure on equipment/services due to procurement of equipment without ensuring user requirement	4.5	74-78
Release of payment without verifying envisaged outcomes of start-up incubators and <i>e-karma</i> project	4.6	78-81

Particulars	Reference to	
	Paragraph	Page
Higher Education Department (Kurukshetra University)		
Ineffective utilisation of funds under RUSA resulted in non-realisation of the intended objectives	4.7	81-84
Transport Department		
Not availing benefit of concessional user fee led to avoidable excess expenditure	4.8	84-85
Development & Panchayat Department and Treasuries & Accounts Department (Finance Department)		
Suspected embezzlement of ₹ 57.46 crore	4.9	86-89

Appendices

Appendix	Particulars	Reference to	
		Paragraph	Page
1.1	Details of Departments and Autonomous Bodies	1.1	91
1.2	Statement showing details of category-wise amount of outstanding paragraphs	1.6	92
1.3	List of paragraphs where recovery has been pointed out but no action has been taken by the Administrative Departments as on 31 March 2025	1.7.2	93-94
1.4	List of PAC reports and the number of recommendations on CAG Report as on 31 March 2025 pending final action	1.7.3	95
1.5	Department-wise pending recommendations of PAC on CAG Reports as on 31 March 2025	1.7.3	96
2.1	Details showing preparation of Labour Budget by Gram Panchayat	2.9	97-99
2.2	Details showing organising of Rozgar Diwas in selected GPs for the period 2019-24	2.11	100
2.3	Details of actual date of release of central share and mandatory matching State share by the State Government during the year 2019-24	2.12.1	101
2.4	Details of double JC holder working simultaneously on both cards	2.14.1	102-103
2.5	Details of projected PDs and PDs generated in selected districts for the period 2019-24	2.15	104
2.6	Statement showing the Block wise details of projected and generated person-days	2.15	105
2.7	Details of GPs of selected Districts not generating a single PDs	2.16	106
2.8	Details showing short/non-payment of wages to workers	2.17.1	107-108
2.9	Details of shortfall in achievement of targets of execution of works in the selected Blocks	2.18	109
2.10	Details of selected 22 ongoing works in nine Gram Panchayats of four blocks under Mewat District	2.19.3	110
3.1	Statement showing town-wise population, generated sewage and installed capacity in Haryana	3.5	111-112
3.2	Calculation of environmental compensation to be imposed by HSPCB on non-complying STPs	3.5 and 3.6.2	113-114
3.3	STP wise result of wastewater treatment in selected districts	3.5.1, 3.5.2, 3.5.3, 3.5.4, 3.5.5 and 3.5.6	115-116
3.4	Detail of Environment Compensation imposed and recovered in selected Districts	3.6.1	117

Appendix	Particulars	Reference to	
		Paragraph	Page
3.5	Statement showing calculation of Environmental Compensation for discharge of untreated sewage in absence of treatment capacity	3.6.2	118-119
4.1	(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 (ii) Details of payments made to fake persons identified in table (i) during periods other than the selected month (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	4.1	120
4.2	Details of bills used in expenditure of School Boundary wall as well as expenditure of civil works from SMC account	4.4	121
4.3	Expenditure status of projects approved in Kurukshetra University under RUSA	4.7	122
4.4	Research equipment required under the project 'Centre for advanced material research (CAMR)' in Kurukshetra University under RUSA	4.7 (ii)	123
4.5	Excess toll paid by test-checked Haryana Roadways Depots due to not availing benefit of concessional rates	4.8	124