SUPREME AUDIT INSTITUTION OF INDIA

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Report of the Comptroller and Auditor General Of India on Local Bodies for the period ended March 2024

Government of Haryana

Report No. 6 of 2026

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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 the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act, 1971.

The Report contains significant results of the audit of Panchayati Raj Institutions (PRIs) and Urban Local Bodies (ULBs) in the State.

The instances mentioned in this Report are those which came to notice in the course of test audit during the years 2022-23 and 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 2022-23 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.

Executive Summary

Executive Summary

This Report contains four chapters including Overview of Local Bodies of the State, Subject Specific Compliance Audit on Utilisation of Fifteenth Finance Commission grants by Panchayati Raj Institutions (PRIs), Function-Based Audit of Urban Local Bodies (ULBs) and Compliance Audit of Municipalities.

Chapter I: Overview of Local Bodies of the State

This chapter provides an overview of the Local Bodies including the sources of funds, devolution of functions to PRIs and ULBs, audit mandate etc. Main issues highlighted in the chapter are as below:

- Haryana has 6,390 PRIs (22 Zila Parishads, 143 Panchayat Samitis and 6,225 Gram Panchayats) and 88 ULBs (11 Municipal Corporations, 23 Municipal Councils and 54 Municipal Committees) serving rural and urban populations of 165.09 lakh and 88.42 lakh respectively.

(Paragraph 1)

- Out of the 29 functions enlisted in the Eleventh Schedule of the Constitution, PRIs have only five functions fully devolved to them; which have a limited role in five other functions and are mere implementing agency in six functions. The PRIs have insignificant role in the remaining thirteen functions.

(Paragraph 1.1.2)

- Audit observed significant shortfalls of manpower in the PRIs *viz*. 41 *per cent* in Zila Parishads and 20 *per cent* in Panchayat Samitis, as of March 2024. The position of manpower in the Gram Panchayats was largely satisfactory, with no significant vacancy position.

(Paragraph 1.1.3)

- Audit observed that the receipts of PRIs from various sources ranged from ₹ 3,687.12 crore to ₹ 5,528.40 crore during 2019-20 to 2023-24, whereas the overall expenditure varied between ₹ 2,024.86 crore to ₹ 4,532.82 crore during the same period. This highlighted the expenditure incurred by the PRIs was less than their receipts.

(Paragraph 1.1.4)

- Accounts of PRIs are largely maintained manually under single-entry system, with Zila Parishads completing accounts but Gram Panchayats showing major shortfalls. Audit coverage by Director, Local Audit remains negligible with no audits for Zila Parishad and Panchayat

Samitis, and only 22 to 30 *per cent* of Gram Panchayats audited, undermining transparency and governance.

(Paragraph 1.1.6)

- Out of 18 functions enlisted in the Twelfth Schedule, the ULBs have full jurisdiction over only four functions. They have overlapping role with other Departments/authorities in three functions, act as Implementing Agency in four functions, perform a limited role in five functions and have virtually no role in two functions.

(Paragraphs 1.2.2)

- There is substantial shortage of manpower in ULBs as against the sanctioned posts of 30,991, only 7,398 (23.87 *per cent*) regular posts were filled in, as of March 2024. Further, to meet the shortfall in manpower requirement, ULBs were largely depending on the contractual and outsourced employees.

(Paragraphs 1.2.3)

- During 2019-24, ULBs received total funds ranging from ₹ 5,576.26 crore to ₹ 8,286.92 crore, with expenditure varying from ₹ 5,597.56 crore to ₹ 7,856.51 crore. Substantial portion of the ULBs resources came from the grants provided by the Central and State Governments.

(Paragraph 1.2.4)

Chapter II: Subject Specific Compliance Audit on Utilisation of Fifteenth Finance Commission grants by PRIs

This chapter provides an overview of the utilisation of Fifteenth Finance Commission (XV-FC) grants by the PRIs.

The audit objectives were to assess compliance, with the prescribed codal provisions, of the utilisation of the FFC grants for the delivery of services by PRIs. The audit covered a sample of 77 Panchayati Raj Institutions (PRIs) comprising five Zila Parishads, 12 Panchayat Samitis and 60 Gram Panchayats. The major audit findings are as follows:

- During 2021-24, the Government of Haryana (GoH) received ₹ 2,468.71 crore from the Government of India as XV-FC grants for PRIs, of which ₹ 2,278.95 crore were transferred to the PRIs. However, the PRIs utilised ₹ 1,338.07 crore (58.71 *per cent*) out of ₹ 2,278.95 crore, during this period, highlighting under utilisation of funds.

(Paragraph 2.5)

- The difference between the bank balances and the cash book balances ranged from ₹ 13 to ₹ 2.49 crore in 59 PRIs, while the difference between the bank balances and balances reflected on eGramSwaraj portal ranged from ₹ 15,729 to ₹ 8.55 crore in 75 PRIs.

(Paragraph 2.6.1)

- PRIs planned 4,260 activities under the XV-FC grants, out of which only 1,215 (28.52 *per cent*) were completed or ongoing, 680 (15.96 *per cent*) were abandoned and 2,365 (55.52 *per cent*) were not initiated.

(Paragraph 2.6.2)

- Audit observed that the tied grants of ₹ 5.27 crore were released to the selected six PRIs despite non-preparation of the prescribed development plans.

(Paragraph 2.6.3)

- Selected 17 PRIs made payments of ₹ 7.76 crore through cheques or National Electronic Funds Transfer (NEFT) to various vendors without mandated eGramSwaraj–PFMS interface. Payments of ₹ 3.95 crore were made to the vendors through intermediary bank accounts, reducing transparency and increasing the risk of financial irregularities.

(Paragraph 2.6.4)

- The Block Development and Panchayat Officers (BDPOs) of selected 10 Panchayat Samities deducted ₹ 1.91 crore from the XV-FC grants on account of contingency charges during April 2021 to March 2024, in contravention of the prescribed guidelines.

(Paragraph 2.6.6)

- Audit observed that inadmissible expenditure of ₹ 1.73 crore was incurred by the 29 selected PRIs, out of the XV-FC grants.

(Paragraph 2.6.9)

- Audit observed that the Utilisation Certificates of ₹ 144.66 crore for XV-FC grants were not submitted by the selected PRIs as of March 2024.

(Paragraph 2.6.10)

- Irregular procurement of ₹ 6.90 crore bypassed mandatory e-tendering and prescribed procedures.

(Paragraph 2.6.11)

- In two selected GPs, ₹ 23.77 lakh was withdrawn from the XV-FC grants by ex-Sarpanches, despite dissolution of Panchayats.

(Paragraph 2.6.12)

- Audit observed the non-maintenance of public toilets in Saraswati Nagar (ZP Yamunanagar) and ZP Palwal. Further, the instances of non-collection and improper disposal of solid waste were also observed, which led to the accumulation of the garbage in public places, creating insanitary conditions and potential health hazards for residents, thereby affecting delivery of sanitation services.

(Paragraph 2.7.3 and 2.7.4)

Recommendations:

State Government may consider following -

- *Ensure adherence to codal provisions and reinforce financial controls to prevent irregularities.*
- *District and Village Action Plans must be prepared and implemented in a time-bound manner.*
- *The eGramSwaraj–PFMS interface must be fully utilized to promote transparency and accountability.*
- *All procurement activities should be carried out in accordance with the prescribed procurement procedures.*

Chapter III: Function-Based Audit of ULBs

The Function-Based Audit of selected ULBs focused on three devolved functions namely street lighting, cattle pounds and prevention of cruelty to animals and regulation of slaughterhouses and tanneries. Audit observed the following deficiencies:

Street lighting (Panipat & Fatehabad Districts)

- The Centralized Control and Monitoring System (CCMS) panels facilitate the remote monitoring of lighting operations, such as turning lights on or off, dimming them and tracking energy consumption. These panels also provide real-time data and can automatically report faults or send alerts for issues like over/under voltage, short circuits, or other malfunctions. Audit observed that the CCMS panels were not installed in five ULBs despite directives, affecting remote monitoring, fault detection, and timely restoration.

(Paragraph 3.5.1.1)

- Audit observed that the selected ULBs had not established a mechanism to collect citizen feedback on street lighting services to identify/locate recurring issues such as faulty lights, inadequate coverage, delayed repairs etc.

(Paragraph 3.5.1.2)

- During Joint Physical Verification regarding the street lighting function, various deficiencies such as irregular pole placement, dark stretches, absence of preventive maintenance, manual complaint registers etc. were observed in Samalkha. In Fatehabad, six of the eight inspected sites had non-functional lights. In Bhuna, the complaint register did not contain the closure details.

(Paragraph 3.5.1.3)

Cattle Pounds & Animal Welfare (Panipat & Fatehabad Districts)

- The Animal Welfare Board of India stated (July 2018) that all local bodies are responsible to provide shelter, water, sufficient food, medical facilities etc. for stray animals. For this purpose, the municipalities have to revive/construct cattle pounds with requisite infrastructure specially shelter, water, feed, medical facilities, etc. Audit observed that none of the selected ULBs constructed the required shelters.

(Paragraph 3.5.2.1)

- In Panipat, 6,187 dogs were sterilised till June 2022, however, no survey of dog population was conducted before awarding the work of sterilisation. No sterilisation of dogs was conducted in 2023-24 despite the budget allocation ₹ 96 lakh. The number of dog bite cases increased sharply from 17,766 in the year 2022-23 to 36,336 in the year 2024-25.

(Paragraph 3.5.2.2)

Slaughterhouses & Tanneries (Sirsa & Karnal Districts)

- Audit observed that three slaughterhouses constructed during 2001 to 2003 in Sirsa, Mandi Dabwali and Ellenabad were lying closed. Further, there were 38 unlicensed meat shops operating in Sirsa. The meat market consisting of 16 shops, built by Municipal Committee, Nissing in June 2021 at a cost of ₹ 54.99 lakh, were lying unused due to its non-allotment to the meat vendors.

(Paragraph 3.5.3.1)

Recommendations:

- *State Government should ensure that ULBs introduce an appropriate complaint system for proper recording and tracking of the same.*

Further, feedback mechanisms such as mobile apps, helplines, surveys, or community meetings etc. may be considered by the ULBs for efficiency in street-light maintenance.

- *State Government should ensure that Municipalities construct cattle pounds for impounded stray animals, make dog registration mandatory with prescribed fees, to support regulatory functions and Municipal revenue generation and constitute a three-tier committee to achieve dog-sterilisation targets.*
- *State Government should ensure the functioning of the authorised slaughterhouses in the municipal areas for scientific and hygienic slaughtering as well as to control the spread of unauthorised meat shops. Further, the municipalities should maintain proper records of licensed and unlicensed meat shops and take appropriate action against the unauthorised slaughtering activities.*

Chapter IV: Compliance Audit of Municipalities

Short recovery of conversion charges due to utilization of site for operation of Banquet Hall instead of Recreational purposes

The Director, Urban Local Bodies had granted (4 December 2019) change of land use (CLU) for the land measuring 7,655.43 sq. meter in the revenue estate of village Tikri, Gurugram for recreational activities. Audit observed that the site was being utilised as banquet hall with commercial name of GNH Convention. This resulted in a short recovery of ₹ 3.44 crore towards the CLU charges. Municipal Corporation Gurugram did not independently verify the misuse, highlighting weak enforcement of the CLU conditions and poor accountability in recovering dues.

(Paragraph 4.1)

Recommendations:

The State Government should ensure strict enforcement of Change of Land Use conditions by conducting periodic inspections and promptly initiating penal action in cases of unauthorised change in land use and Municipal Corporations should immediately assess and recover short levy of conversion charges, including applicable penalties and interest, from CLU holders, found violating the permitted land use.

Non-achievement of intended objective of development of lake due to lack of timely action by Municipal Corporation, Panipat

The revival project of Hali Park Lake in Panipat, awarded in December 2017 for ₹ 23.40 crore, faced delays of over three years due to delays in obtaining the prescribed clearances and incomplete works. Despite spending ₹ 23.56 crore, the Hali Park lake remains unutilised as the water supply from the Delhi Canal is not available, leaving the intended recreational hub unrealised and highlighting weak coordination and planning.

(Paragraph 4.2)

Recommendations:

The State Government should ensure strict compliance with the Haryana PWD Code by mandating that Local Bodies obtain requisite clearances prior to awarding works, and by strengthening inter-departmental coordination to avoid delays in permissions. Further, the Government should review the award of work for the development of Hali Park Lake undertaken without prior approvals, and initiate appropriate corrective measures, including fixing responsibility for the lapses.

Chapter I

Overview of Local Bodies of the State

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1. Introduction

The Government of India enacted the 73rd and 74th Constitutional Amendment Acts (73rd and 74th CAA) 1992, giving constitutional status to Panchayats (referred to as Panchayati Raj Institutions-PRIs) and Municipalities (referred to as Urban Local Bodies-ULBs) respectively. These amendments established a uniform structure, regular elections, funding through the Central and State Finance Commissions etc. for PRIs and ULBs. The Eleventh and Twelfth Schedules, enlisting 29 subjects for PRIs and 18 subjects for ULBs were also inserted in the Constitution.

Subsequently, the State Government enacted the Haryana Panchayati Raj Act, 1994 and framed the Haryana Panchayati Raj Rules, 1995 and the Haryana Panchayati Raj (Finance, Budget, Accounts, Audit, Taxation and Works) Rules, 1996 for PRIs. In Haryana, the three tiers of PRIs comprise the Zila Parishad (ZP) at the district level, Panchayat Samiti (PS) at the block level and Gram Panchayat (GP) at the village level.

Consequent to the 74th CAA, Articles 243 P to 243 ZG were inserted in the Constitution of India whereby the State legislature could endow Municipalities with certain powers and duties to enable them function as institutions of self-government and to carry out the responsibilities including those enlisted in the Twelfth Schedule of the Constitution. The ULBs are governed by the Haryana Municipal Act, 1973 and the Haryana Municipal Corporation Act, 1994. The three-tiers of ULBs include the Municipal Corporations, Municipal Councils, and Municipal Committees. The basic details about Haryana and the number of PRIs and ULBs as of March 2024 is indicated below:

Table 1.1: Basic information about Haryana

Particulars	Units	Value
Total Population	In Lakh	253.51
Area	Sq. Km	44,212
Population density	Person/Sq. Km	573
Rural Population	Percent	65.12
	In Lakh	165.09
Urban Population	Percent	34.87
	In Lakh	88.42
Rural Literacy rate	Percent	71.42
Urban Literacy rate	Percent	83.14
Per capita State Income (2023-24)	₹ in Lakh per year	2.97
Panchayati Raj Institutions	Zila Parishads	22
	Panchayat Samitis	143
	Gram Panchayats	6,225
Urban Local Bodies	Municipal Corporations	11
	Municipal Councils	23
	Municipal Committees	54

The details of PRIs and ULBs are given in ***Appendix 1.1*** and ***1.2*** respectively.

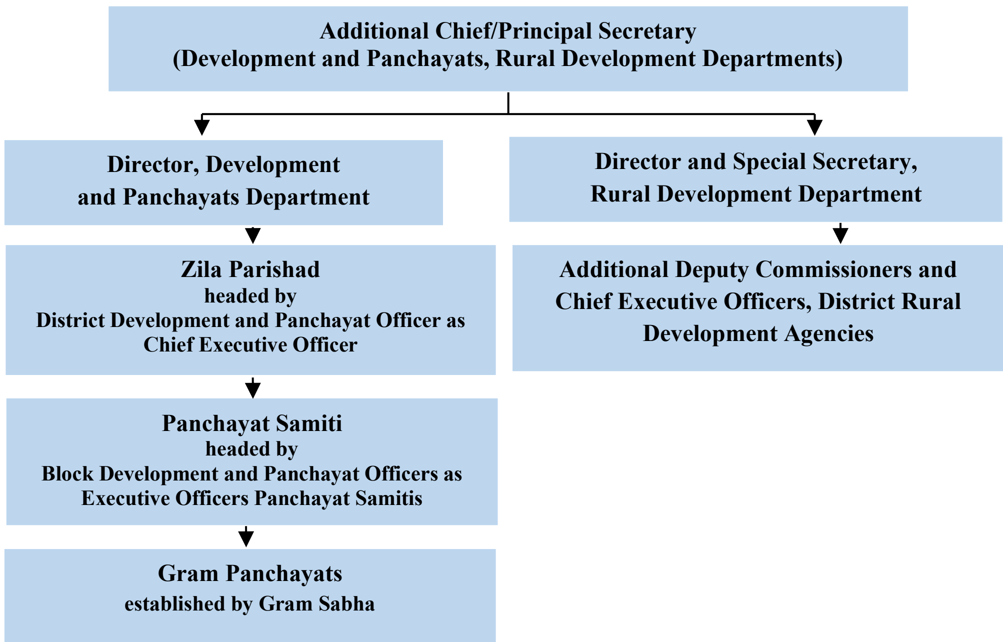
1.1 Panchayati Raj Institutions

An overview of organizational structure, functions, source of funds, expenditure etc. of PRIs in Haryana are discussed in the succeeding paragraphs.

1.1.1 Functioning and Organisational Structure of PRIs

The Additional Chief Secretary/Principal Secretary to the Government of Haryana, Development and Panchayats Department is the administrative head at the Government level. The Director, Development and Panchayats is the departmental head and is responsible for monitoring the affairs of PRIs through District Development and Panchayat Officers (DDPOs) at the district level and Block Development and Panchayat Officers (BDPOs) at the block level. The elected members of ZP, PS and GP are headed by President, Chairman and Sarpanch respectively. They convene and preside over the meetings of the Standing Committees and General Body. The organizational structure of the Development & Panchayat and Rural Development Departments is depicted below:

Chart-1.1



The Chief Executive Officer (CEO) of the Zila Parishad is responsible for carrying out the policies and directives of the ZP, discharging all statutory duties, and exercising control over its officers and officials. The CEO also maintains custody of all records, papers and documents of the ZP and is authorised to draw and disburse its funds. At the block level, the Block Development and Panchayat Officer-cum-Executive Officer, Panchayat Samiti (BDPO-cum-EOPS), is responsible for maintaining the accounts of the Panchayat Samitis. At the village level, the Gram Sachiv or Secretary is entrusted with the maintenance of accounts and records of the Gram Panchayats.

1.1.2 Brief overview of Devolution

The 73rd Constitutional Amendment Act, 1992 envisaged devolution of funds, functions and functionaries to the PRIs. The Eleventh Schedule of the Constitution mandated devolution of 29 functions for the PRIs. In Haryana, despite lapse of more than 33 years since the enactment of 73rd CAA, only five functions are fully devolved; in other five functions, the PRI have a limited role, while the PRIs are the mere implementing agency in respect of six functions and they have insignificant role in the remaining thirteen functions (***Appendix 1.3***).

1.1.3 Position of manpower

The position of human resources in the PRIs as of March 2024 is given below:

Table 1.2: Sanctioned Strength and Men in Position

PRIs	Designation	Sanctioned posts	Posts filled	Vacant posts	Vacancy (*per cent*)
Zila Parishads	Deputy Chief Executive Officer, Zila Parishad	22	13	9	41
Panchayat Samitis	Block Development and Panchayat Officer (BDPO)	143	115	28	20
Gram Panchayats	Gram Sachiv	4,487	4,419	68	2

It is evident from above that vacancy positions in the Zila Parishads and Panchayat Samitis were 41 *per cent* and 20 *per cent* respectively, whereas the actual position of manpower in the Gram Panchayats was largely good, without any significant vacancy position.

1.1.4 Sources of Funds

The sources of PRIs broadly include own source revenue and non-tax revenue, transfers from the State Finance Commissions and Central Finance Commissions, other budgetary transfers from the State Government, and grants-in-aids. Apart from these sources, funds received by PRIs through the Central Sponsored Schemes (CSS) and State Sponsored Schemes (SSS) are also a part of the resource envelope. The position of receipts and expenditures of the PRIs during 2019-20 to 2023-24 is indicated below:

Table 1.3: Receipt of PRIs during 2019-20 to 2023-24

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Own Revenue	342.47	467.01	354.20	393.14	582.76
Central Finance Commission devolutions	1,048.53	1,264.00	780.30	660.96	1,150.49
State Finance Commission devolutions	1,500.00	1,340.00	440.00	1,100.00	2,545.50
Grants for CSS (Centre and State Share)	529.62	871.50	613.42	416.25	251.93
State Government grants for state schemes/programmes	1,563.77	1,585.89	1,499.20	1,294.13	471.50
Total	**4,984.39**	**5,528.40**	**3,687.12**	**3,864.48**	**5,002.18**

Note: Data for the years from 2019-20 to 2022-23 has been taken from the Online Budget Allocation Monitoring & Analysis System of the Development and Panchayats Department, Haryana and Rural Development Department Haryana and for the year 2023-24 information provided by the department and for own sources information is provided by the department for the year 2019-20 to 2023-24.

Table 1.4: Expenditure of PRIs during 2019-20 to 2023-24

(₹ in crore)

Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Own revenue	NA	NA	NA	NA	NA
Central Finance Commission devolution	1,048.53	1,264.00	467.50	660.96	1,150.49
State Finance Commission devolution	1,417.48	1,277.29	0	727.50	1,690.01
GoI grants for CSS	410.75	706.86	467.47	413.90	251.93
State Government Grants for State schemes	1,050.89	1,284.67	1,089.89	946.56	444.80
Total	**3,927.65**	**4,532.82**	**2,024.86**	**2,748.92**	**3,537.23**

Source: Online Budget Allocation Monitoring & Analysis System, Haryana.

The own revenue of the PRIs registered an irregular trend ranging from ₹ 342.47 crore (2019-20) to ₹ 582.76 crore (2023-24), though it was substantially less than the other sources of revenue. The Central Finance Commission devolutions were highest at ₹ 1,264 crore (2020-21), then dropped to ₹ 660.96 crore (2022-23) and subsequently increased to ₹ 1,150.49 crore (2023-24). Similarly, the State Finance Commission grants were highly fluctuating, as low as ₹ 440 crore (2021-22) and as high as ₹ 2,545.50 crore (2023-24). The grants for CSS showed a declining trend from ₹ 529.62 crore (2019-20) to ₹ 251.93 crore (2023-24), which indicates the reduced reliance or availability of CSS grants. The State Government Grants for State schemes were ₹ 1,563.77 crore in 2019-20 but decreased to ₹ 471.50 crore in 2023-24, highlighting the shrinking state scheme support. Overall, the PRIs continued to be highly dependent on the inter-governmental transfers, indicating limited fiscal autonomy and uncertainty in fund availability. Reasons for the same has been sought from the department which is still awaited.

Further, the overall receipts of the PRIs from various sources ranged from ₹ 3,687.12 crore to ₹ 5,528.40 crore during 2019-20 to 2023-24, whereas the overall expenditure varied between ₹ 2,024.86 crore to ₹ 4,532.82 crore during the same period. This highlighted that the expenditure incurred by the PRIs was less than the receipts of the PRIs. The information regarding expenditure from the own source revenue is awaited (May 2026), therefore it has been shown as Not Available (NA).

1.1.5 Constitution and grants of State Finance Commission

Article 243 (I) of the Constitution requires that the State Finance Commission (SFC) be appointed every fifth year. Total six State Finance Commissions have been constituted in Haryana to date. The sixth State Finance Commission was constituted in September 2020, to make recommendations for sharing State's revenues with PRIs and ULBs and to suggest measures for augmenting their internal resources during the period 2021-22 to 2025-26. The SFC submitted its report in December 2021. The SFC funds allotted to PRIs are shown below:

Table 1.5: Details of SFC funds allocated to PRIs

(₹ in crore)

Year	Amount transferred to PRIs
2019-20	1,500.00
2020-21	1,340.00
2021-22	440.00
2022-23	1,100.00
2023-24	2,545.50

It is evident from the above that the allocation of SFC funds to the PRIs declined sharply from ₹ 1,500 crore in 2019-20 to ₹ 440 crore in 2021-22, representing a decline of 70.67 *per cent* over the two-year period. This decline was ostensibly due to the impact of the COVID-19 pandemic and the expiration of the five-year term of the Gram Panchayats in Haryana in February 2021. However, the allocation subsequently increased to ₹ 2,545.50 crore in 2023-24, reflecting a strong upward trend over the following two years, with an increase of 478.52 *per cent*.

1.1.6 Maintenance of Accounts by PRIs and their Audit

As per para 2.3 of the Model Accounting System (MAS), the accounts of a PRI would consist of annual Receipts and Payments account duly supported by a set of prescribed forms Consolidated Abstract (Form-II), Reconciliation Statement (Form-III), Statement of Receivable and Payable (Form-IV), Register of Immovable Property (Form-V), Register of Movable Property (Form-VI), Inventory Register (Form-VII) and Register of Demand, Collection and Balance (Form-VIII).

As per the report (December-2021) of the sixth State Finance Commission of Haryana, the MAS can be used appropriately when the records are maintained through a computerized system. However, the accounts at the GPs, PSs and ZPs level are still mostly maintained under the conventional single-entry system, on manual basis.

Further, Rule 23(1) of Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 and Guidelines for Financial Audit of PRIs, issued by CAG, stipulates that, at the end of each year, the Panchayat Samiti shall prepare its Annual Accounts in Form-VIII, showing its annual income and expenditure under each of the budget heads and send it to Zila Parishad by the following 15th May for transmission to the State Government. Similarly, the Zila Parishad shall prepare its Annual Accounts and send to the Director, Local Audit and the State Government by the following 15th May. Position of accounts and audits of PRIs is given below:

Table 1.6: Status of Accounts and Audits of PRIs

PRI	Total PRIs	Accounts completion status				Accounts certification/audit Status			
		No. of PRIs where accounts completed		*Per cent* completed		No. of PRIs where audit completed		*Per cent* completed	
		2022-23	2023-24	2022-23	2023-24	2022-23	2023-24	2022-23	2023-24
Zila Parishads	22	22	22	100	100	Nil	Nil	Nil	Nil
Panchayat Samitis	143	142	138	99	97	Nil	Nil	Nil	Nil
Gram Panchayats	6,225	603	1,723	10	28	131	512	22	30

It is evident from above that the accounts have been completed by all the ZPs during 2022-23 and 2023-24, however, there were shortfalls in preparation of accounts at Panchayat Samitis and Gram Panchayats level. There were no audits by the Local Audit Department for Zila Parishad and Panchayat Samitis during 2022-23 and 2023-24, whereas the completion of audit for Gram Panchayats ranged from 22 to 30 *per cent* during this period. The preparation of accounts and audit coverage of the PRIs contributes to improved transparency and governance.

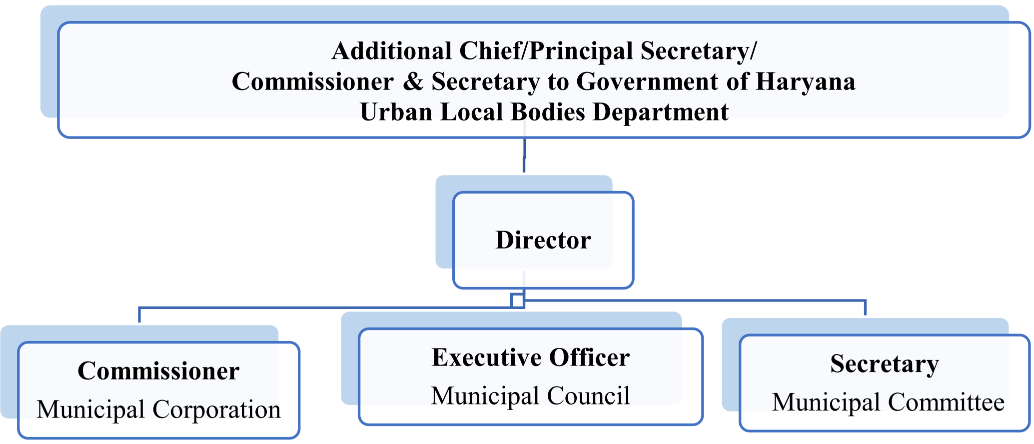
1.2 Urban Local Bodies

An overview of organizational structure, functions, source of funds, expenditure etc. of ULBs is indicated in the succeeding paragraphs.

1.2.1 Functioning and Organisational Structure of ULBs

At State Government level, the Additional Chief Secretary or Principal Secretary or Commissioner & Secretary to the Government of Haryana, Urban Local Bodies Department is the administrative head. The Directorate of Urban Local Bodies (DULB) functions as an interface between the State Government and ULBs. The organizational set-up for the ULBs is depicted below:

Chart 1.2



The area under each Corporation, Council, and Committee is divided into territorial constituencies, known as wards, which are determined and notified by the State Government for the purpose of electing members. In addition to electing members from each ward, members are also nominated by the State

Government. The details of elected and executive heads of the ULBs are detailed below:

Table 1.7: Details of elected and executive heads of Municipal bodies

Municipal Body	Elected head	Executive Head
Municipal Corporation	Mayor	Municipal Commissioner
Municipal Council	President	Executive Officer
Municipal Committee	President	Secretary

1.2.2 Devolution of Functions to ULBs

The Twelfth Schedule of the Constitution enlisted 18 functions to be devolved to the ULBs. However, out of 18 functions, only four functions are fully devolved; in three functions, the ULBs have overlapping role with other departments/authorities, while in other four functions, the ULBs are mere implementing agencies and in five functions, ULBs have limited role. The ULBs have virtually no role in the remaining two functions (***Appendix 1.4***).

1.2.3 Position of manpower in ULBs

The position of human resources in the ULBs as of March 2024 is given below:

Table 1.8: Position of manpower in ULBs

Category of ULBs		Municipal Corporation	Municipalities	Total
Sanctioned		21,165	9,826	30,991
Working	Regular	4,895	2,503	7,398
	Non-regular	15,445	7,789	23,234

As of March 2024, the ULBs had 30,991 sanctioned posts, against which only 7,398 (23.87 *per cent*) regular posts were filled in the Municipal Corporations and Municipalities. To meet the shortfalls in manpower requirements, ULBs were engaging the contractual and outsourced employees.

1.2.4 Source of Funds

The ULBs play a significant role in providing urban infrastructure, public and urban amenities within its jurisdiction, which require huge financial resources due to growing urbanisation. The own financial resource of the ULBs such as taxes, rent, fees, license fee etc. were not sufficient to meet their revenue expenditure, making them dependent on grants/transfers from various sources including the grants from Government of India, and the State Government as per the recommendations of the Central Finance Commission, State Finance Commission, and grants for implementation of various Centrally and State Sponsored Schemes. The position of receipts and expenditures of the ULBs during the period from 2019-24 is indicated below:

Table 1.9: Receipt of ULBs during the year 2019-20 to 2023-24

(₹ in crore)

Description	2019-20	2020-21	2021-22	2022-23	2023-24
Own source revenue	1,580.04	1,516.71	2,495.88	3,396.27	2,852.61
Central Finance Commission devolutions	972.00	609.00	606.00	477.00	434.00
State Finance Commission devolution	936.42	1,493.00	1,500.00	2,102.00	2,002.00
GoI grants for CSS	1,047.93	1,107.00	1,421.03	843.66	744.56
State Government Grants for State schemes	1,039.87	1,405.53	1,211.64	1,467.99	904.30
Total	**5,576.26**	**6,131.24**	**7,234.55**	**8,286.92**	**6,937.47**

The substantial portion of the ULBs resources come from grants-in-aid provided by the Central and State Governments and their own source revenue is substantially less, which necessitates greater emphasis on enhancing revenue generation capabilities of the ULBs. The receipt of funds from own source revenue of the ULBs decreased from ₹ 3,396.27 crore in the year 2022-23 to ₹ 2,852.61 crore in 2023-24. Reasons for the same are awaited (May 2026) from the State Government.

Table 1.10: Expenditure of ULBs during the year 2019-20 to 2023-24

(₹ in crore)

Expenditure	2019-20	2020-21	2021-22	2022-23	2023-24
Own source revenue	2,391.44	3,116.14	3,284.26	2,892.62	2,180.75
Central Finance Commission devolution	730.11	561.00	362.48	400.25	228.65
State Finance Commission devolution	936.42	1,493.00	1,351.51	2,001.33	2,002.00
GoI grants for CSS	839.16	910.05	1,020.63	721.77	640.59
State Government grants for State schemes	700.43	752.16	1,837.63	1,184.16	765.81
Total	**5,597.56**	**6,832.35**	**7,856.51**	**7,200.13**	**5,817.80**

It was noted that the grants received from the Central and State Governments are utilised mainly for the execution of Central and State sponsored schemes, whereas the own source revenue of ULBs are utilised for administrative expenses and execution of schemes or works formulated by the ULBs. The above table depicts that the total spending of ULBs went up till 2021-22 (₹ 7,856.51 crore) and then fell to ₹ 5,817.80 crore in 2023-24. The expenditure from own source revenue dropped in later years i.e. 2022-23 and 2023-24. The expenditure on the Centrally Sponsored Schemes and State Sponsored Schemes has also declined. During the financial year 2019-20, 2020-21 and 2021-22, the ULBs used the unutilised grants of previous years to meet the excess expenditure. Overall, the ULBs are relying more on the funds/grants-in-aid provided by the Central and State Governments, therefore, it is essential for ULBs to augment their own source revenues.

1.2.5 Constitution and grants of State Finance Commission

As indicated in para 1.1.5 above, total six State Finance Commissions have been constituted till date. Position of the SFC provided to the ULBs during 2019-20 to 2023-24 is depicted below:

Table 1.11: Details of SFC funds released to ULBs

(₹ in crore)

Year	SFC funds released
2019-20	936.42
2020-21	1,493.00
2021-22	1,351.51
2022-23	2,001.33
2023-24	2,002.00
Total	**7,784.26**

The above table shows that amount of SFC grants released to ULBs gradually increased from ₹ 936.42 crore in 2019-20 to ₹ 2,002 crore in 2023-24, which were largely utilised by the ULBs in the respective year.

1.2.6 Maintenance of Accounts by ULBs and their Audit

Section 168 of HMC Act, 1994 contains provisions relating to maintenance of accounts and their scrutiny by the Examiner, Local Accounts (i.e. Local Audit Department). Further, section 203 N of HM Act 1973 read with Para 1.7 of the Municipal Account Code 1930 relates to the maintenance of accounts. The maintenance of accounts of ULBs in the State is governed by the Municipal Account Code 1930.

The Ministry of Urban Development, Government of India prepared (December 2004) the National Municipal Accounts Manual (NMAM) for reference of State Governments while drafting their state-specific municipal accounts manuals. The State Government has repealed the existing Municipal Account Code, 1930 and notified (May 2025) the Haryana Municipal Account Code, 2025. Position of accounts and audits of ULBs is given below:

Table 1.12: Status of Accounts and Audits of ULBs

Type of ULBs	Total ULBs	Accounts completion status		Audit Status (LAD audit)	
		No of ULBs where Accounts completed	Completion (In *per cent*)	No of ULBs where Audit completed	Completion (In *per cent*)
Municipal Corporations	11	11 (Up to 2022-23)	100	7 (Up to 2022-23)	64
		00 (Up to 2023-24)	0	00 (Up to 2023-24)	0
Municipal Councils	23	22 (Up to 2022-23)	96	14 (Up to 2022-23)	61
		00 (Up to 2023-24)	0	00 (Up to 2023-24)	0
Municipal Committees	54	53 (Up to 2022-23)	98	27 (Up to 2022-23)	50
		01 (Up to 2023-24)	2	01 (Up to 2023-24)	2

The review of the status of accounts and audits of ULBs up to 2022-23 showed that while the preparation of accounts had been completed in all ULBs except Municipal Council, Gohana, the audit coverage remained inadequate. Audit by the Local Audit Department was completed in respect of 64 *per cent* of Corporations, 61 *per cent* of Councils, and only 50 *per cent* of Committees. Furthermore, the non-completion of accounts for 2023-24 by almost all ULBs except Municipal Committee Sampla underscores systemic weaknesses in financial reporting and accountability. Strengthening audit coverage and ensuring timely preparation of accounts contributes to improved transparency and governance in ULBs.

2 Audit Mandate

The State Government, through successive orders issued in August 2008, February 2010 and December 2011, entrusted the CAG with the conduct of test audits of PRIs and ULBs under section 20 (1) of CAG's (Duties, Powers and Conditions of Service) Act, 1971.

3 Scope of Audit

Audit covered the compliance audit, subject-specific audit and function-based audits, assessing funds utilisation, adherence to laws, efficiency and internal controls, aiming for transparency and accountability in local governance, including checking proper accounting and performance of devolved functions in respect of PRIs and ULBs during 2022-23 and 2023-24.

4 Audit Criteria

The audit findings were benchmarked against the following major criteria:

- The Haryana Panchayati Raj Act, 1994 and the Haryana Panchayati Raj Rules, 1995.
- The Haryana Panchayati Raj (Finance, Budget, Accounts, Audit, Taxation and Works) Rules, 1996.
- The Haryana Right to Services Act, 2014.
- The Haryana Municipal Corporation Act, 1994 and the related rules, the Haryana Municipal Act, 1973 and the Municipal Accounts Code, 1930.
- The Operational Guidelines and the Manual for the implementation of the XV-FC recommendations on PRI grants (2021-26).
- The Prevention of cruelty to Animals Act, 1960.
- The Animal Birth Control (Dogs) Rules, 2001 (as amended in 2023).
- The Haryana Municipal (Regulation of Slaughterhouses) byelaws, 1977.

5 Overview of the Report

This Audit Report consists of four Chapters including Overview of Local Bodies of the State, Subject Specific Compliance Audit, Function-Based Audit of ULBs and Compliance Audit of Municipalities.

6 Acknowledgment

We acknowledge the cooperation and support extended by the State Government; Director, Development and Panchayats; Director, Urban Local Bodies; Director, Local Audit Department and all the selected PRIs and ULBs for providing the requisite information and facilitating the audits.

Chapter II

Subject Specific Compliance Audit on Utilisation of Fifteenth Finance Commission grants by PRIs

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2.1 Introduction

The Fifteenth Finance Commission (XV-FC) was constituted (November 2017) by the President of India under Article 280 of the Constitution. The XV-FC submitted its report in November 2020 to the President. As part of its mandate, the XV-FC recommended grants for all the three tiers of PRIs. Out of the total earmarked grants for the PRIs, 60 *per cent* was earmarked for national priorities like drinking water supply, rainwater harvesting and sanitation (tied grants), while 40 *per cent* was untied and available for utilisation at the discretion of PRIs for improving basic services (untied grants). In July 2021, XV-FC issued Operational Guidelines for the release and utilisation of grants for PRIs for the period from 2021-22 to 2025-26.

2.2 Audit Objectives

The objectives of the audit were as under:

- To evaluate compliance with codal provisions regarding the utilisation of the grant and provision of services by Local Government.
- To assess whether the grants were utilised towards delivery of services.

2.3 Audit Criteria

The audit findings were benchmarked against the following criteria:

- The Operational Guidelines and the Manual for the implementation of the XV-FC recommendations on PRI grants (2021-26)
- The Haryana Panchayati Raj Act, 1994 and the related rules
- The Haryana Panchayati Raj Finance, Budget, Account, Audit, Taxation and Works Rules, 1996
- Instructions or guidelines issued by the Development and Panchayat Department of Haryana.

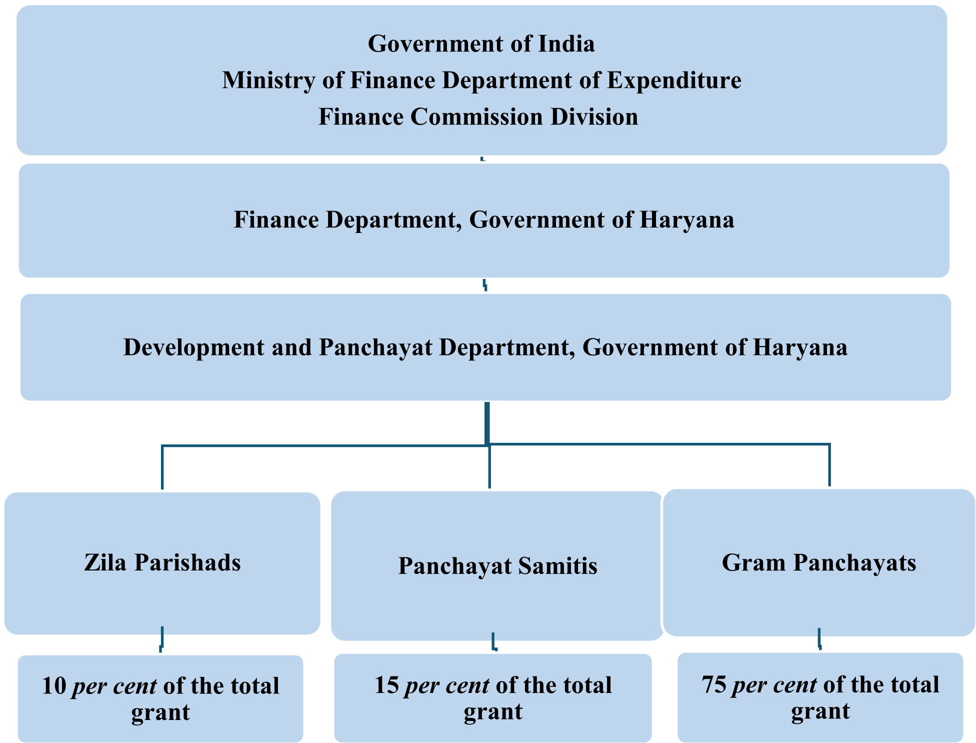
2.4 Audit Scope and Methodology

The audit covered the period from 2021-22 to 2023-24 in the selected 77 PRIs (***Appendix 2.1***) comprising five Zila Parishads (ZPs), 12 Panchayat Samitis (PSs) and 60 Gram Panchayats (GPs), which were selected using the Simple Random Sampling Without Replacement method. The audit methodology included review of the relevant records in the selected PRIs, Joint Physical Verifications and collection of documents to arrive at the audit findings.

The audit was conducted between June 2024 and January 2025 and an Entry Conference was held on 22 July 2024 with the Commissioner and Secretary to the Government of Haryana, Department of Panchayati Raj and Rural Development. The Exit Conference was held on 16 February 2026 with the Director, Development and Panchayat Department, Haryana, and replies were furnished by the Department in April 2026.

2.5 Financial Management

The XV-FC recommended assured transfer of funds to PRIs to enable them to plan and deliver basic services. As per Paragraph 3 of the Operational Guidelines, grants were to be distributed across the three tiers of PRI by the State Government, within a prescribed range. The distribution of grants was structured as follows:



Once the grants were earmarked at the State level, intra-tier distribution among respective entities was based on population (2011 census) and area, in the ratio of 90:10 or as per recommendations of the Fifth State Finance Commission.

Grants released to PRIs

During 2021-24, the Government of Haryana (GoH) received ₹ 2,468.71 crore from the Government of India as XV-FC grants for PRIs. Out of which, amount of ₹ 2,278.95 crore was transferred to the PRIs. As per the information available on eGramSwaraj portal, the PRIs incurred an expenditure of ₹ 1,338.07 crore (58.71 *per cent*) from the funds released during the period. Year-wise details of grants received by the GoH, funds released to PRIs and expenditure incurred is given below:

Table 2.1: Release and utilisation of XV-FC grants

(₹ in crore)

Year	Grants received by GoH	Funds released to PRIs	Expenditure incurred by PRIs
2021-22	467.50	467.50	340.71
2022-23	660.96	660.96	233.29
2023-24	1,340.25	1,150.49	764.07
Total	**2,468.71**	**2,278.95**	**1,338.07**

Release and utilisation of the XV-FC grants during 2021-24 in respect of selected PRIs is detailed below:

Table 2.2: Release and utilisation of XV-FC grants by selected PRIs

(₹ in crore)

Year	Opening Balance	Grant received in selected PRIs		Interest/ Recoveries	Funds available	Expenditure incurred	Closing Balance as per Bank passbooks
		Tied	Untied				
2021-22	34.25	24.27	18.90	1.63	79.05	27.92	51.13
2022-23	51.13	17.70	18.10	1.35	88.28	11.17	77.11
2023-24	77.11	35.50	30.18	2.28	145.07	28.87	116.20

During 2021-24, the utilisation of the funds remained low through all the three years, resulting in an increasing closing balance, which reached ₹ 116.20 crore by the end of 2023-24. This indicates significant under-utilisation of the XV-FC grants at PRI level.

2.6 Audit Findings

2.6.1 Discrepancies in closing balances

As per Para 8 of the Operational Guidelines, all Rural Local Bodies (PRIs) are required to maintain their accounts of XV-FC grants online on the eGramSwaraj portal. Rule 26 of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 provides that Executive Officer/Chief Executive Officer will be responsible to reconcile the balance as shown in the passbook and that shown in his cash book.

Review of records of the selected PRIs and analysis of the reconciliation data revealed significant discrepancies between the closing balances as per bank accounts, cash books, and those reflected on the eGramSwaraj portal. As of March 2024, the difference between the bank balances and the cash book balances ranged from ₹ 13 to ₹ 2.49 crore in 59 out of 77 test checked PRIs[1] while the difference between the bank balances and balances reflected on

[1] Related records were not produced by one PRI (GP Kot Mithaka).

eGramSwaraj portal ranged from ₹ 15,729 to ₹ 8.55 crore in 75 PRIs, as tabulated below:

Table 2.3: Range of differences between Passbook, Cash book and eGramSwaraj

Description	No. of PRIs with differences between balances shown in Passbook and Cash book	No. of PRIs with differences between balances shown in Passbook and eGramSwaraj
Differences below 10 lakh	48	42
Difference above 10 lakh and below one crore	9	25
Difference above one crore	2	8
Total	**59**	**75**

The discrepancies indicate that the financial data of PRIs on eGramSwaraj portal was not updated regularly and reconciled with actual cash book or bank positions. Reasons for these discrepancies in data were awaited (May 2026).

The Department stated (April 2026) that differences were due to delays in updating transactions, lack of reconciliation and transitional issues.

2.6.2 Non-execution of activities for targeted services

As per Para 8.1 of the Manual for Utilisation of XV-FC Tied Grants, GPs were required to prepare the Gram Panchayat Development Plans (GPDPs) for rural economic development and social justice. Further, as per Para 12.1, ZP and PS were responsible for the identification of various activities related to sanitation to be taken up at the District and Block levels, preparation of district and block development plans for utilisation of XV-FC tied grants for various sanitation-related activities and to upload the plans on appropriate modules of eGramSwaraj portal and to ensure execution of the activities as per these plans.

Audit observed that the expenditure was incurred on certain permissible activities such as construction of community toilets, the maintenance of existing toilets, rainwater harvesting and door-to-door waste collection, promotion of non-conventional energy, healthcare services, internet connectivity, technical training under the XV-FC grants. However, no expenditure was incurred on construction of community toilets (except for bio-toilets by ZP Palwal and one community toilet by ZP Yamunanagar), maintenance of existing toilets, rainwater harvesting (by 67 PRIs) and door-to-door waste collection (by 56 GPs).

Further, the tied grants were not utilised for greywater management (except by ZP Kurukshetra), plastic waste management or creation of new water resources. The untied grants were also not used for activities such as promotion of non-conventional energy, healthcare services, internet connectivity etc.

Analysis of 4,260 approved activities under the XV-FC grants showed that only 1,215 (28.52 *per cent*) were completed or ongoing, 680 (15.96 *per cent*) were abandoned and 2,365 (55.52 *per cent*) were not initiated (***Appendix 2.2.1*** to ***2.2.3***) as summarised in Table 2.4 below:

Table 2.4: Status of Activities Approved and Executed from XV-FC Grants

Year	Number of approved activities	Ongoing/ Completed		Abandoned	Not Started	Closing balance of grants as per cash book of PRIs (₹ in crore)
		Number	Percentage of total			
2021-22	954	418	43.8	117	419	49.55
2022-23	1,811	545	30.1	511	755	69.75
2023-24	1,495	252	16.9	52	1,191	103.60
Total	**4,260**	**1,215**	**28.5**	**680**	**2,365**	

The Department stated (April 2026) that PRIs planned and executed works as per priorities decided during formulation of respective plans. Owing to paucity of funds, works were taken up as per priority. Further, the works found incomplete during inspection, were being completed by the respective PRIs.

The reply was not acceptable as 71.48 *per cent* of approved activities had been abandoned or not started despite availability of funds with PRIs.

The State Government should ensure the timely implementation and execution of approved activities by the Panchayati Raj Institutions with regular monitoring so as to avoid the abandonment or non-initiation of activities and to realise the objectives of the approved activities.

2.6.3 Release of tied grants of ₹ 5.27 crore to PRIs despite non-preparation of prescribed development plans

Para 10.1 of the Manual for the Utilisation of XV-FC Tied Grants to PRIs for Water Supply and Sanitation stipulates that block and district panchayats shall identify activities related to water supply and sanitation in coordination with the concerned line departments and ensure that such plans are uploaded on the appropriate modules of the eGramSwaraj portal. Para 5 (B) of the Operational Guidelines *inter-alia* provided that uploading of Gram Panchayat Development Plan (GPDP)/Block Development Plan (BDP)/District Development Plan (DDP) on eGramSwaraj (through DDWS-IMIS) containing details of Annual Action Plan of Village/Block/District for sanitation and Drinking Water Supply by RLBs shall be deemed to be eligible for the release of tied grants.

Further, as per Para 9.1 of the Manual, every village has to prepare a five-year Village Action Plan (VAP) co-terminus with the XV-FC period and dovetailing fund from other village level schemes for water and sanitation services.

Audit observed that six selected PRIs did not prepare the respective development plans including DDPs, BDPs and GPDPs for the financial years 2021-22 and 2023-24. However, despite that, the funds were released to these PRIs as detailed below:

Table 2.5: PRIs not preparing the Development Plans

Sl. No.	Name of PRI	Year	Tied grant received (₹ in lakh)
1	ZP Palwal	2021-22	147.60
2	PS Hathin	2021-22 and 2023-24	204.78 (68.55+ 136.23)
3	PS Palwal	2021-22	44.65
4	GP Tokas	2023-24	64.39
5	GP Balsamand	2023-24	53.93
6	GP Sarsana	2023-24	11.65
Total			**527.00**

Uploading the prescribed plans was an essential condition for release of tied grants. However, these PRIs received such grants during the year without fulfilling this requirement, indicating non-adherence to guidelines.

Audit also observed that the selected 77 PRIs did not prepare the prescribed five-year Village Action Plan.

The non-preparation of the prescribed development plans and the Village Action Plan by the PRIs highlights non-compliance with prescribed guidelines.

The Department stated (April 2026) that the non-preparation and uploading of development plans for 2021-22 and 2023-24 and the Village Action Plan were due to shortage of trained technical staff and limited familiarity with the eGramSwaraj portal. It was assured that instructions had been issued to all PRIs to ensure timely preparation and uploading of DDP/BDP/GPDP on the eGramSwaraj portal.

The State Government may consider to ensure that the District and Village Action Plans are prepared and implemented in a time-bound manner.

2.6.4 Non-compliance with eGramSwaraj-PFMS interface guidelines

As per Para 8 of the Operational Guidelines, all PRIs were required to maintain online accounts on eGramSwaraj and make all payments to vendors or service providers only through the eGramSwaraj–PFMS[2] interface.

Audit observed that instead of using the mandated eGramSwaraj-PFMS interface, selected 10 PRIs made payments of ₹ 7.76 crore (***Appendix 2.3***) through cheques or National Electronic Funds Transfer (NEFT) to various vendors during 2021-22 to 2023-24. Audit further observed that instead of making direct payments, the payment of ₹ 3.95 crore by 12 selected PRIs was made to the vendors or contractors through intermediary bank accounts, reducing transparency and increasing the risk of financial irregularities, which is contrary to the scheme provisions.

The Department stated (April 2026) that deviations from the prescribed payment procedure occurred due to non-availability of approved Annual Action Plans on the eGramSwaraj portal and lack of awareness among field functionaries. It was further stated that the instructions have been issued to all

2 Public Financial Management System

the PRIs to ensure that all payments were made only through the eGramSwaraj–PFMS interface.

The State Government should ensure that the eGramSwaraj–PFMS interface are fully utilized to promote transparency and accountability.

2.6.5 Non-receipt of XV-FC grants of ₹ 1.48 crore by PRIs despite sanction for release

As per Para 6 of the Operational Guidelines, upon receipt of the XV-FC grants from the Government of India, the State Governments are required to transfer the same to the PRIs within ten working days. Any delay beyond this period necessitates the release of the grant along with interest for the period of delay, calculated at the average effective rate of interest on market borrowings or State Development Loans for the previous year.

The XV-FC grants worth ₹ 1.48 crore were sanctioned for 15 GPs **(*Appendix 2.4*)** between June 2020 and August 2023. However, review of the bank accounts and cash books of these 15 GPs indicated that the sanctioned amount of ₹ 1.48 crore was not received in their bank accounts.

The Department stated (April 2026) that the grants were transferred directly from the State treasury to the registered bank accounts of PRIs through XML files and that rejected transactions pertaining to 15 GPs had been reviewed and funds were subsequently re-transferred.

The Department did not provide the supporting documents such as passbook copies, bank statements etc. supporting the re-transfer of the approved grants for the above-mentioned PRIs.

2.6.6 Deductions of ₹ 1.91 crore from XV-FC grants for non-developmental activities

Para 3 (iii) of the Operational Guidelines provides that the State Government shall transfer each instalment of the grants received from the GoI to all the concerned entities (PRIs) without any deduction, under intimation to the nodal department on PFMS platform or e-governance system integrated with PFMS as per their shares.

Audit observed that the BDPOs of 10 selected Panchayat Samities deducted ₹ 1.91 crore from the XV-FC grants on account of contingency charges during April 2021 to March 2024, in contravention of the prescribed guidelines **(*Appendix 2.5*)**. Further, the deducted amount was utilised by seven BDPOs towards administrative expenses, whereas three BDPOs (Palwal, Narwana and Shahbad) did not produce records relating to the utilisation of the deducted amount.

The Department acknowledged (April 2026) that the deductions towards administrative expenses were irregular and further stated that a detailed examination has been ordered to assess such deductions and instructions issued to ensure full transfer of XV-FC grants without deductions. Refund of ₹ 1.91 crore had been directed to the respective GPs and responsibility was being fixed with cases of non-production of records under examination.

2.6.7 Non-availability of provisional and audited accounts in public domain

Para 5(A)(i) of the Operational Guidelines stipulates that for the years 2021-22 and 2022-23, at least 25 *per cent* of PRIs must have both provisional accounts for the previous year and audited accounts for the year before the previous year available online in the public domain. From 2023-24 onwards, this requirement applies to all PRIs. These accounts must be accessible not only on the public domain, but also on eGramSwaraj.

Audit observed that the provisional and audited accounts for the years 2021-22 to 2023-24 for the selected PRIs were not available in the public domain. This highlighted non-compliance of the applicable guidelines as well as shortfalls in the monitoring and control mechanism.

The Department stated (April 2026) that the Ministry of Panchayati Raj developed the Audit Online application to facilitate timely audit and maintenance of Panchayat accounts.

The reply was not acceptable, as the existence of the Audit Online application did not ensure that the provisional and audited accounts were available in the public domain as required under the guidelines.

State Government should take appropriate steps to ensure that the Panchayati Raj Institutions make available the required provisional and audited accounts in public domain before receiving the Finance Commission grants.

2.6.8 Non-maintenance of Asset and Work Registers & project display boards

As per Rule 12 of the Haryana Panchayati Raj Rules, 1995, GPs are required to maintain asset and work registers. Further, the Ministry of Panchayati Raj, Government of India, issued (September 2021) a directive mandating that display boards be publicly displayed at project sites, so as to acknowledge the funding authority and ensure transparency by providing key details of the project.

Audit observed that none of the selected PRIs maintained the prescribed asset and works registers during the years 2021-22 to 2023-24. In the absence of these registers, audit could not draw any assurance regarding the availability, status, utilisation etc. of assets created out of the XV-FC grants. Further, no display boards were found at any of the project sites funded by the XV-FC, thereby violating the Ministry's directive.

The Department stated (April 2026) that the instructions have been issued to all the PRIs to maintain asset and work registers in the prescribed format, capturing details of all assets created and mandatorily install display boards at all project sites in accordance with the guidelines issued by the Ministry of Panchayati Raj.

2.6.9 Inadmissible expenditure of ₹ 1.73 crore out of XV-FC grants

The Ministry of Panchayati Raj, Government of India, stated (August 2021) that untied XV-FC grants shall be used only for improving basic service delivery and operation and maintenance of community assets and strictly prohibits expenditure on felicitation events, groundwork for political programs, decorations, welcome gates, inaugurations or activity outside the functional domain of the Panchayats.

Audit observed that 29 selected PRIs utilised the XV-FC grants of ₹ 1.73 crore (***Appendix 2.6***) on various inadmissible items including installation of RO units and bio-toilets in Cooperative Sugar Mills Ltd., installation of water coolers in private schools, hiring tents and decoration items for public events, erecting village welcome gates/boards for residences of PS members, making EPFO penalty payments, organising the Chief Minister's programme, renovating the office building etc. during 2021-22 to 2023-24.

The Department stated (April 2026) that a detailed scrutiny has been ordered to verify such cases and fix responsibility and ensure compliance. Further, action has been initiated to recoup inadmissible expenditure and measures for adherence and capacity-building undertaken.

The State Government should ensure adherence to codal provisions and reinforce financial controls to prevent irregularities.

2.6.10 Outstanding Utilisation Certificates

As per sanction orders issued by the Department (June 2020 to March 2024) for release of XV-FC grants, Utilisation Certificates (UCs) shall be submitted by the Chief Executive Officer of Zila Parishad in the prescribed proforma within the stipulated time.

Audit observed that the Utilisation Certificates of ₹ 144.66 crore (***Appendix 2.7***) for XV-FC grants for the period from 2020-21 to 2023-24 were not submitted by the concerned PRIs as of March 2024. In the absence of UCs, audit could not draw any assurance regarding utilisation of the grants.

The Department attributed (April 2026) the delayed submission of UCs to delays in compilation, reconciliation and consolidation of accounts. It was further stated that the instructions have been issued to the concerned PRIs to prepare and submit pending Utilisation Certificates on priority within a stipulated timeframe.

2.6.11 Procurement without following prescribed procedures- ₹ 6.90 crore

With the objective of introducing uniformity in the procurement processes and enhancing efficiency and transparency in procurement systems, the Government of Haryana decided (June 2015) that all purchase of goods and stores, works and services of Government departments should be made by using a single web portal and directed that all department must ensure switching over to e-tendering by July 2015. Further, the Government fixed (June 2016) as minimum threshold value of e-tendering as ₹ one lakh in respect of procurement of stores/goods/works/ services in the State in each case (without any splitting of order).

As per guidelines issued by Development and Panchayat Department, Government of Haryana (February 2020) for purchase of dustbins, RCC benches, ROs, CCTV cameras and water coolers etc. rates of all items shall be fixed by the District Level Committee headed by Deputy Commissioner concerned through an open tendering process.

Audit observed that 24 PRIs incurred an expenditure of ₹ 4.55 crore **(*Appendix 2.8*)** on purchases and works undertaken on quotation basis, without inviting e-tenders, whereas ₹ 2.35 crore **(*Appendix 2.9*)** were spent on items like HD CCTV cameras RCC benches and RO systems with water coolers without following due procedures such as procurement through Government e-Marketplace (GeM), constitution of District-Level purchase committees etc.

The Department stated (April 2026) that the deviations from the procurement norms occurred due to lack of awareness of the updated guidelines and perceived urgency in execution of works and that strict instructions had been issued to PRIs to adhere to procurement guidelines, including e-tendering thresholds, GeM procurement and constitution of District-Level Purchase Committees.

The reply is not acceptable as lack of awareness of the updated guidelines and the claimed urgency cannot justify non-compliance with the prescribed procurement norms.

The State Government should ensure that all procurement activities are carried out in accordance with the prescribed procurement procedures.

2.6.12 Withdrawal of ₹ 23.77 lakh from XV-FC grants by ex-Sarpanches despite dissolution of Panchayats

Section 18(2) of Haryana Panchayati Raj Act, 1994 provides that the BDPO shall take over the records, registers etc. of the GP from the outgoing sarpanch/panch within seven days prior to publication of the election programme or upon suspension/removal. Further, section 18(3) stipulates that in case of failure to hand over charge, the BDPO shall report the matter to the Executive Magistrate for securing such records. As per Rule 11 of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996, cash retained by the Sarpanch beyond the specified limit shall attract interest of 21 *per cent* per annum.

In February 2021, the BDPOs were appointed as administrators of all GPs under section 52(2) of the Act, with directions to assume charge at least seven days prior to 23 February 2021.

Review of records of GPs Rehrana and Jodhpur (PS Palwal) revealed that these PRIs were under the administrative control of the BDPO with effect from 12 February 2021. However, despite that, the ex-Sarpanches of these PRIs withdrew amount of ₹ 23.77 lakh in cash from the XV-FC grant accounts during the period from 26 September 2022 to 01 December 2022, as indicated below:

Table 2.6: Details of cash withdrawn from banks through ATM/Debit cards

(Amount in ₹ in lakh)

Name of GP	Amount withdrawn through ATM	Amount recovered	Balance amount
Rehrana	16.62	14.30	2.32
Jodhpur	7.15	7.15	0.00
Total	**23.77**	**21.45**	**2.32**

This highlighted the shortfalls in the internal controls and monitoring mechanism of the PRIs under the Administrators. It is worth highlighting that out of the total withdrawal of ₹ 23.77 lakh, an amount of ₹ 21.45 lakh has been recovered, leaving a balance of ₹ 2.32 lakh recoverable in respect of GP Rehrana as of August 2024.

The Department stated (April 2026) that due to failure in taking custody of records, a detailed inquiry had been ordered to fix responsibility, with directions issued for strict compliance with statutory provisions, reporting of non-handover cases and initiation of legal action. The recoveries had been partly made from the ex-Sarpanches, and efforts were ongoing to recover the balance with interest.

2.6.13 Payments made without obtaining acknowledgements

Rule 57 of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996, requires that a separate acknowledgement be obtained for every payment made by the Panchayat and such acknowledgement must be attached to the relevant voucher. The rule further requires that where payments are made to illiterate persons, the acknowledgement should be attested by witnesses. Rule 136 mandates that when works are executed through daily labour, a muster roll must be maintained, duly passed by the competent authority and the payment to each labourer must be acknowledged by signature or thumb impression on the muster roll. Any unpaid items are required to be recorded in arrears register and cleared within six months.

Audit observed that ZP Jind made payment of ₹ 31,300 to five labourers in August 2021 without obtaining the prescribed acknowledgements, whereas GP Karsindhu made payment of ₹ 42,205 to six labourers (including four anonymous labourers) in October 2023 without obtaining the acknowledgements (***Appendix 2.10***). This indicates lack of internal control and monitoring mechanism.

The Department stated (April 2026) that detailed verification of the muster rolls and records has been ordered to ascertain genuineness of payments, responsibility was being fixed for lapses and action for recovery and disciplinary proceedings would be initiated if irregularities were established.

2.6.14 Payments made without supporting bills

Rules 54 and 58 of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996 mandate that every payment must be supported by a bill/voucher containing full particulars and proper account classification. Where a claimant does not produce a bill, the Panchayat must prepare a bill in the prescribed form and attach the claimant's document as a sub-voucher. Rule 58 further requires cross-referencing of the bill on the cheque counterfoil to enable tracing of the original voucher.

Despite audit query, the PRIs (***Appendix 2.11***) did not provide the bills or vouchers in respect of payments of ₹ 42.37 lakh made to various vendors. Accordingly, audit could not draw an assurance regarding genuineness and accuracy of the said payment.

The Department stated (April 2026) that a detailed scrutiny of such payments has been ordered to verify the authenticity and admissibility and responsibility was being fixed for payments without supporting documents. Efforts were being made to obtain missing vouchers failing which expenditures would be treated as irregular and recovery proceedings would be initiated where required.

2.6.15 Simultaneous employment of same persons on different works and irregular payments through Muster Rolls

As per Rule 136(1) of the Haryana Panchayati Raj Finance, Budget, Accounts, Audit, Taxation and Works Rules, 1996, in cases where work is carried out through daily wage labourers, the person in charge of the work is required to maintain a muster roll in Form LXII. Furthermore, all payments to labourers must be made only after the muster roll has been duly approved by the competent authority.

Review of the records of ZP Yamunanagar and PS Pehowa revealed that five workers were shown as engaged in different works simultaneously during the same period. Payments were made to the same bank accounts or through muster rolls for these overlapping engagements, which led to payment of wages of ₹ 23,524 (***Appendix 2.12***) from the XV-FC grants.

The Department stated (April 2026) that a detailed enquiry has been ordered to verify genuineness of the muster rolls and payments. Responsibility was being fixed for improper verification and recovery of excess payment of ₹ 23,524 had been initiated.

2.7 Delivery of Services

2.7.1 Non-operational systems for rainwater harvesting and soak pit

As per the service level benchmarks listed in Item 3 of Annexure V of the Manual for the Utilisation of XV-FC Tied Grants to PRIs for Water and Sanitation, additional indicators for source sustainability include the construction of structures for groundwater recharge.

The groundwater recharge structures were constructed in 20[3] out of 59 GPs. However, during Joint Physical Verification, audit observed that four rainwater harvesting systems constructed in four selected GPs were non-functional. Additionally, 45 out of 47 soak pits constructed by PS Hathin and six GPs were found non-functional due to the overgrowth of weeds and accumulation of soil (***Appendix 2.13***).

Thus, the non-functioning ground water recharge structures indicates that the expenditure incurred on source sustainability measures did not yield the intended outcome. This undermines the objective of sustainable water resource management envisaged under XV-FC guidelines.

The Department stated (April 2026) that instructions had been issued to the GPs to undertake maintenance of rainwater harvesting structures and soak pits prior to the rainy season to maximise rainfall capture and groundwater recharge.

2.7.2 Improper disposal of grey water and non-functional grey water management project

As per Para 5.2 of the Manual for the Utilisation of XV-FC tied grants, GPs are required to focus on the treatment and reuse of grey water and ensure that untreated grey water is not discharged into water bodies or rivers.

During Joint Physical Inspection in the selected GPs, Audit observed that untreated grey water was being directly discharged into water bodies and canals in all selected GPs, as depicted in the image.

Image showing grey water discharged directly into a canal by GP Kandela (Jind Block)

A Liquid Waste Management Project (rice husk system) was constructed (November 2022) at village Babain, Kurukshetra at a cost of ₹ 13.53 lakh from XV-FC grants, to

[3] GP Badhawar, Balsamad, Chattar, Chirwari, Darwa Majri, Dohana Khera, Judda Jattan, Khark Punia, Karsindhu, Kuchrana Kalan, Maluka, Makhand, Matloda, Nalvi, Rehrana, Rajgarh Dhabi, Sarsana, Sudhpur,Taraka and Teora.

avoid mixing of grey water with ground water. However, it was observed during Joint Physical Inspection (January 2025) that the project was non-functional due to lack of maintenance and cleanliness**.**

The Department stated (April 2026) that grey water management projects had been undertaken by the engineering wing using phytorid technology for treatment and reuse in irrigation and all GPs would be covered in a phased manner.

2.7.3 Non-maintenance of public toilets

The indicative list of the sanitation related works/activities at GP level given under Annexure III of Manual for the utilisation of XV-FC tied grants to PRIs provide for construction and O&M of community sanitation complex. Further, para 7(ii) of Operational Guidelines provide that 50 *per cent* of the tied grants can be utilised for the basic services of sanitation and maintenance of Open Defecation Free (ODF)[4] status and this should include management and treatment of household waste, human excreta and faecal sludge management. Audit observed that 243 public toilets were constructed by 15[5] PRIs under different schemes**.** However, following public toilets were non-functional due to lack of water connections, broken fixtures or poor maintenance:

- The community toilets in Saraswati Nagar (ZP Yamunanagar) constructed at a cost of ₹ 1.78 lakh were not in use due to lack of water connections, whereas the community toilets made in GPs Dudhla**,** Amadalpur (Yamunanagar) and Ikkas (Jind) under different schemes had not been maintained.

Image showing dilapidated condition of public toilets in Village Ikkas, Block Jind, District-Jind

- ZP Palwal incurred an expenditure of ₹ 2.28 crore on installation of 130 bio-toilets at various locations. However, 12 bio-toilets (nine in GP Mandkola, two in Chhainsa and one in Aherwan in Palwal district) costing ₹ 21.03 lakh were found non-functional during the Joint Physical Verification. Audit also observed that 143 choupals in 38 GPs were functioning without toilet facilities **(*Appendix 2.14*)**.

The Department stated (April 2026) that necessary directions have been issued to the GPs to ensure proper operation and maintenance of public toilets and the ZPs had been instructed to monitor and make non-functional toilets operational on priority.

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[4] ODF (Open Defecation Free): A status where no person practices open defecation, and all individuals use safe and hygienic toilet facilities, ensuring proper sanitation and environmental cleanliness.

[5] ZP Jind, Kurukshetra, Palwal, PS Hisar-II, Shahbad, GP Amadalpur, Arya Nagar, Dudhla, Ikkas, Kandela, Ladmaki, Mayar, Ramgarh Rod, Talwandi Rana and Teora.

2.7.4 Deficiencies in solid waste management

As per the indicative list of activities in Annexure III (paragraph B) of the Manual for Utilisation of XV-FC Tied Grants, PRIs had to establish systems for the collection, segregation and processing of solid waste at the village level.

Audit observed that door-to-door solid waste collection was available in only five[6] GPs. The segregation sheds were constructed under different schemes in 15 GPs (***Appendix 2.15***), however, it was in use in only one GP Bhikhewala, Narwana block. In all other GPs, the segregation sheds were found non-functional. Thus, non-collection and improper disposal of solid waste led to the accumulation of garbage in public places, creating insanitary conditions and potential health hazards for residents, thereby affecting delivery of sanitation services.

Image showing non segregated waste dumped in Village Murtzapur, Block-Pehowa, District-Kurukshetra

The Department stated (April 2026) that instructions had been issued to the GPs to operationalise door-to-door collection, utilise existing infrastructure, strengthen segregation practices and ensure proper maintenance of assets.

2.7.5 Absence of plastic waste management mechanism

The XV-FC recommended earmarking 30 *per cent* of the total grants to PRIs for sanitation and maintenance of ODF status, including management of household waste and faecal sludge. The Manual for Utilisation of XV-FC tied grants includes activities such as plastic waste segregation and storage units, plastic waste management units for a group of villages/blocks and operation and maintenance of vehicles for transportation of plastic waste.

No plastic waste collection and management mechanism was found in the selected GPs. The Joint Physical Inspection revealed that plastic waste was floating in ponds in 30 out of 59 GPs. Plastic waste was also found scattered along roadsides (***Appendix 2.16***).

Image showing plastic waste floating in pond of Village Mohan Pur, Block-Shahbad, District-Kurukshetra

The Department stated (April 2026) that necessary directions had been issued to GPs to establish mechanisms for collection, segregation and safe disposal of plastic waste in accordance with prescribed guidelines.

[6] GP Arya Nagar, Bikhewala, Darwa Majri, Nalvi and Sudhpur

2.8 Conclusion

The audit brought out the significant issues relating to the overall utilistaion, management and service delivery from the funds of the Fifteenth Finance Commission, across all tiers of PRIs. Despite availability of substantial funds, the utilisation remained low, resulting in accumulation of unspent balances, non-execution of approved activities and shortfall in achieving intended objectives of basic services such as sanitation and waste management. Instances of non-compliance with operational guidelines and statutory provisions including non-preparation of development plans, improper maintenance of accounts and records, irregular release and inadmissible expenditure and non-adherence to prescribed eGramSwaraj–PFMS procedures were observed. Further, there were instances of shortfalls in the internal controls resulting in payments and unauthorised withdrawals.

This highlights the need to strengthen the internal controls and monitoring mechanisms for efficient and transparent utilisation of funds transferred to the Local Bodies from various sources including the Central Finance Commissions.

2.9 Recommendations

State Government may consider following -

- *Ensure adherence to codal provisions and reinforce financial controls to prevent irregularities.*
- *District and Village Action Plans must be prepared and implemented in a time-bound manner.*
- *The eGramSwaraj–PFMS interface must be fully utilized to promote transparency and accountability.*
- *All procurement activities should be carried out in accordance with the prescribed procurement procedures.*

Chapter III

Function Based Audit of ULBs

Chapter III

Function-Based Audit of ULBs

3.1 Introduction

The Function-Based Audit focuses on assessing the effectiveness and quality of service delivery by the ULBs in respect of the functions devolved by the State Government out of the 18 functions, enlisted in the Twelfth Schedule of the Constitution of India. This audit assesses how well the services are delivered to the citizens, identify the systemic issues and areas for improvement in urban governance.

For the Function Based Audit of ULBs, two functions namely cattle pounds, prevention of cruelty to animals and street lighting in the year 2022-23[1] and one function namely regulation of slaughterhouses and tanneries in the year 2023-24 were, selected. The ULBs have full jurisdiction over the functions of cattle pounds, prevention of cruelty to animals and regulation of slaughterhouses & tanneries, whereas the overlapping jurisdiction with State departments was existing in the function of street lighting.

3.2 Audit Scope and Methodology

Four districts namely Panipat & Fatehabad and Karnal & Sirsa were selected randomly for audit as indicated below:

Table 3.1: Details of selected ULBs

District	Name of ULB	Number of ULBs	Name of selected ULBs	Functions selected
Function Based Audit: 2022-23				
Fatehabad	Municipal Councils	2	Fatehabad and Tohana	Cattle pounds, prevention of cruelty to animals and Street lighting.
	Municipal Committees	1	Bhuna	
Panipat	Municipal Corporations	1	Panipat	
	Municipal Committees	1	Samalkha	
Function Based Audit: 2023-24				
Sirsa	Municipal Councils	2	Sirsa and Mandi Dabwali	Regulation of slaughterhouses and tanneries.
	Municipal Committees	1	Ellenabad	
Karnal	Municipal Corporations	1	Karnal	
	Municipal Committees	2	Indri and Nissing	

The audit methodology included review and analysis of the relevant records in the selected ULBs, conducting Joint Physical Verifications, collection of documentary and testimonial evidence to arrive at the audit findings.

3.3 Audit Criteria

The audit findings have been benchmarked against the following criteria:

- The Haryana Municipal Act, 1973.

[1] updated to cover audit period 2023-24.

- The Haryana Municipal Corporation Act, 1994.
- The Prevention of cruelty to Animals Act, 1960.
- The Animal Birth Control (Dogs) Rules, 2001(as amended in 2023).
- The Haryana Municipal (Regulation of Slaughterhouses) byelaws, 1977.
- The Water (Prevention and Control of Pollution) Act, 1974.
- The Air (Prevention and Control of Pollution) Act, 1981.

3.4 Overview of the selected functions

The role and functions of the ULBs in the selected functions are indicated below:

Street lighting: As per section 66A of the Haryana Municipal Act, 1973, municipalities are responsible for providing and maintaining street lighting as an essential civic service. The municipalities are required to install, operate and maintain street lights on public roads and places, ensure adequate illumination for safety, plan infrastructure, adopt energy-efficient systems, and carry out timely repairs, while also ensuring compliance with prescribed standards to provide reliable lighting services.

Cattle Pounds: Under the Haryana Municipal Act, 1973 and the Prevention of Cruelty to Animals Act, 1960, municipalities regulate cattle pounds and prevent cruelty to animals, establish and maintain impounding facilities for stray animals, ensure humane handling, feeding and shelter. They also enforce compliance, inspect facilities and take penal action against violations for animal welfare and urban sanitation.

Slaughterhouses and Tanneries: As per section 66A of the Haryana Municipal Act, 1973, municipalities are responsible for establishing and regulating slaughterhouses to ensure public health, sanitation and animal welfare. The municipalities permit slaughter only in authorised facilities, issue licences, ensure veterinary inspection, maintain hygiene and waste disposal, and enforce humane practices, while also ensuring safe meat supply and environmental protection.

3.5 Audit Findings

3.5.1 Findings related to street lighting

Deficiencies observed during audit of the street lighting function in the ULBs of Panipat and Fatehabad are indicated below:

3.5.1.1 Non-implementation of Centralized Control and Monitoring System resulting in delayed restoration of Street Lighting Services

The Centralized Control and Monitoring System (CCMS) panel facilitates the remote monitoring of lighting operations, such as turning lights on or off, dimming them and tracking energy consumption. These panels also provide real-time data and can automatically report faults or send alerts for issues like over/under voltage, short circuits, or other malfunctions.

The Directorate of Urban Local Bodies issued (May 2023) instructions to all the ULBs for preparing a detailed plan and estimates for installing CCMS panels and establishing Command & Control Centre to monitor the smart lighting system. Audit observed that the CCMS panels have not been implemented in the selected five ULBs namely Municipal Corporation Panipat, Municipal Committee Samalkha, Municipal Council Fatehabad, Municipal Council Tohana and Municipal Committee Bhuna till October 2025 despite lapse of more than two years.

The MC Panipat and Samalkha stated (October 2025) the DPRs were under finalisation for the implementation of CCMS, whereas the three selected ULBs of Fatehabad attributed the non-installation to the shortage of funds.

Considering that the Centralized Control and Monitoring System enables the improved efficiency, reliability, and monitoring, its non-implementation affects the remote monitoring, timely fault detection, energy consumption tracking, and automated switching of street lights, thereby impacting the quality-of-service delivery by the ULBs in respect of street lighting.

3.5.1.2 Absence of citizen feedback mechanism for street lighting services

A robust feedback mechanism is vital for evaluating public satisfaction with street lighting infrastructure and identifying areas for improvement. Engaging citizens in the operation and maintenance process ensures that municipal services are responsive, inclusive, and aligned with community needs.

Audit reviewed whether the selected ULBs established any system to collect feedback from citizens or citizen groups regarding the performance of street lights. Audit observed that no feedback mechanism was existing in any selected ULBs. This highlights that there was no engagement with the beneficiaries (complainants) in the monitoring or maintenance of the street lighting infrastructure. In Municipal Council, Tohana, the clause of feedback mechanism was not included in the service agreement with the contractor for the operation and maintenance of street lights.

The absence of a citizen feedback system affects identification/location of recurring issues such as faulty lights, inadequate coverage, or delayed repairs as well as accountability and transparency in service delivery.

These points were referred to the concerned ULBs in January 2026, but their reply was awaited (June 2026).

3.5.1.3 Deficiencies noticed during Joint Physical Verification

Municipal Committee, Samalkha

There are 17 wards in MC, Samalkha. Ward No. 5 with maximum number of complaints, was selected for Joint Physical Verification conducted on 29 October 2025 with officials of the Municipal Committee, Samalkha. Following major deficiencies were observed:

- **Deficiencies in street lights installation, coverage and functionality**

Physical verification revealed irregular pole placement causing dark stretches at three locations i.e. Malpur, Street adjoining Hathwala Road and Sitaram Colony. No street lights were found on Hathwala road, and several internal lanes remained unserved due to absence of poles or constraints like High Tension lines, while some newly installed poles lacked switches and lights were mounted on house walls. Instances of incorrect orientation and non-functional street lights were also observed.

Photograph 1 : exhibiting no streetlights at Hathwala Main Road

Photograph 2 : showing light near Gahalyan Dairy facing the pole instead of the road and was non-functional

- **Deficiencies in Maintenance and Complaint Redressal Mechanism**

No preventive maintenance system was in place, with repairs being undertaken only upon receipt of complaints. The complaint tracking was limited to manual registers, affecting monitoring and timely redressal. Further, toll-free numbers or digital platforms were not ensured for citizens for lodging complaints.

Fatehabad District

The Joint Physical Verification was conducted during 14 to 16 October 2025 in the selected ULBs of Fatehabad, which revealed the following:

ULB	Findings observed during JPV
MC Fatehabad	Out of eight locations, the streetlights at six locations were found non-functional resulting in dark stretches.
MC Tohana	At Town Park (Madan Lal Dhingra Park), all 36 installed poles were found without lights, whereas streetlights at other three inspected sites were found functioning. This highlights lack of uniformity in maintenance and monitoring.
MC Bhuna	The complaint register captured the date and location, without recording rectification or closure dates.

These points were referred to the concerned ULBs in January 2026, but their reply was awaited (June 2026).

State Government should ensure that ULBs introduce an appropriate complaint system for proper recording and tracking of complaints. Further, the feedback mechanisms such as mobile apps, helplines, surveys, or community meetings etc. may be established by the ULBs for efficiency in street light maintenance.

3.5.2 Findings relating to Cattle Pounds, prevention of cruelty to animals

Section 35 of the Prevention of Cruelty to Animals Act, 1960 relates to care and treatment of animals and their custody. Further, Section 38 of this Act empowers the central government to frame rules for carrying out the purposes of the Act. Accordingly, the Central Government framed the Animal Birth Control (Dogs) Rules, 2001 (as amended in 2023), particularly rules relating to establishment of shelters, feeding, vaccination and medical care of street dogs by local authorities.

3.5.2.1 Non-establishment of pounds for shelter and safeguarding of stray animals

The Animal Welfare Board of India stated (July 2018) that all local bodies are responsible to provide shelter, water, sufficient food, medical facilities etc. for stray animals. For this purpose, the municipalities have to revive/construct cattle pounds with requisite infrastructure specially shelter, water, feed, medical facilities, rescue and rehabilitation of stray animal provides for redressal of complaints/grievance of public etc. In this regard, audit observed the following:

Shelter and pounds for cattle: None of the selected ULBs namely MC, Panipat, MC Samalkha, MC Fatehabad, MC Tohana and MC Bhuna established any pounds or shelters for the cattle. No complaint register was maintained in MC Panipat regarding complaint received and resolved in respect of nuisance created by stray animals.

The MC Panipat engaged an agency for catching stray animals, which are sent to Shri Gopal Gaushala at Nain for keeping the stray cattle. MC Panipat was paying ₹ two lakh per month (from October 2020) which was increased to ₹ five lakh per month from June 2023 and later increased to ₹ 7.50 lakh from December 2024.

During the joint physical verification (October 2025), it was noted that the register of animals received from the agency responsible for catching stray cattle was not updated with monthly abstracts of cattle received, died, sold, or newly born. Further, the vaccinated and non-vaccinated cattle were kept together with no identification or tagging system to distinguish them which may expose animals to contagious diseases.

Other selected ULBs of Panipat[2] and Fatehabad[3] districts stated that stray animals were sent to nearby gaushalas, but no details were available/furnished by these ULBs.

These points were referred to the concerned ULBs in January 2026, but their reply was awaited (June 2026).

The non-maintenance of proper records of stray animals affects the planning and management of stray animal by the ULBs.

3.5.2.2 Shortfalls in sterilisation of dogs contributing to increased population of dogs and biting incidents

As per Animal Birth Control (Dogs) Rules, 2001, pet dog owner shall be responsible for controlled breeding, immunization, sterilization and licensing whereas street dogs shall be sterilised and immunized by participation of animal welfare organizations, private individuals and local authority. In this regard, audit observed the following:

- **Sterilisations of stray dogs:** The Municipal Corporation, Panipat (MCP) engaged (January 2021) an agency for sterilisation of dogs till June 2021, which was further extended upto June 2022. However, no survey or assessment of number of dogs' population was conducted before awarding the work of sterilization by MC Panipat in discharge of its function under Rule 5(e) of the ABC Rules, 2001, which provides that for planning and management of dog control programme, a survey of the number of street dogs shall be done by an independent agency. The agency conducted total 6,187 sterilisations of stray dogs till upto June 2022 including 2,176 sterilisation upto June 2021.

- **Dog bite cases**: Number of dog bite cases increased from 17,766 in 2022-23 to 21,576 in 2023-24, and further to 36,336 in 2024-25, which highlights an increasing trend in the dog bite cases. Despite this, no

[2] MC Samalkha
[3] MC Fatehabad, MC Bhuna and MC Tohana

sterilisation of dogs was done in the year 2023-24 despite availability of budget of ₹ 96 lakh. It is worth mentioning that the work order for sterilisation of dogs was issued on 4 February 2025, to be effective from 25 March 2025.

- In MC Samalkha, MC Fatehabad, MC Tohana and MC Bhuna, the data of records relating to stray and pet dog population and public grievances/complaints regarding dog bite cases were not being maintained. Further, sterilisation of dogs was not carried out in these ULBs, though cases of dog bite increased from 4,647 in 2022-23 to 6,859 in 2024-25 in Fatehabad District. There was no evidence of any long-term strategy for stray dog population control being framed.
- **Registration of dogs**: Section 311 of the Haryana Municipal Corporation Act, 1994, provides for registration of dogs kept within the municipal areas. Audit however, observed that there was only one case of registration of dog from 2020-21 to 2023-24 in MCP, whereas no dog registration took place in MCs of Samalkha, Tohana, Fatehabad and Bhuna upto March 2024. This highlighted the ULBs did not ensure compliance of the statutory provisions for regulation of pet dogs.

These points were referred to the concerned ULBs in January 2026, but their reply was awaited (June 2026).

State Government should ensure that Municipalities construct cattle pounds for impounded stray animals, make dog registration mandatory with prescribed fees, to support regulatory functions and Municipal revenue generation and constitute a three-tier committee to achieve dog-sterilisation targets.

3.5.3 Regulation of Slaughterhouses and Tanneries

The regulation of slaughterhouses in Haryana is governed by the Haryana Municipal Act, 1973, the Haryana Municipal (Regulation of Slaughterhouses) byelaws, 1977, Prevention of Cruelty to Animals (Slaughterhouse) Rules, 2001 and Water (Prevention and Control of Pollution) Act, 1974. Audit of selected ULBs in Sirsa and Karnal districts revealed significant deficiencies as detailed below:

3.5.3.1 Non-functional slaughterhouses contributing to unhygienic conditions

Section 170 (1) of the Haryana Municipal Act, 1973, authorises municipal committees to designate premises, either within or outside municipal limits, for the slaughter of animals intended for sale. Committees may grant or withdraw licenses for these premises and levy rent or fees if the premises belong to the municipality. Further, under the provisions of the Water (Prevention and Control of Pollution) Act, 1974 (Sections 25 & 26) and the Air (Prevention and Control of Pollution) Act, 1981 (Section 21), slaughterhouses being classified under Red Category due to high pollution potential, are mandatorily required to obtain prior Consent to Establish (CTE) and Consent to Operate (CTO) from the State Pollution Control Board.

Four slaughterhouses were constructed in the selected ULBs during 2001-03. Audit, however, observed that three slaughterhouses were non-functional (December 2024) as indicated below:

Table 3.2: Details of non-functional slaughterhouses

Municipality	Slaughterhouses	Year of construction	Cost incurred (₹ in lakh)
Municipal Council, Sirsa	1	2001	7.13*
Municipal Council, Mandi Dabwali	1	2002-03	7.13
Municipal Committee, Ellenabad	1	2002	2.53

**Actual expenditure of slaughterhouse at Sirsa was not available, it is the grant provided to the municipality.*

The ULBs attributed the non-functioning of the slaughterhouses to the following:

Sirsa, Municipal Council: The slaughterhouse constructed in the year 2001, was closed in the year 2013 due to the non-installation of Effluent Treatment Plant (ETP). Subsequently, the ETP was installed in October 2019, however, the efforts were being made (September 2024) to get clearance from the State Pollution Control Board to operationalize the slaughterhouse.

Mandi Dabwali, Municipal Council: The slaughterhouse was stopped in the year 2013 due to lack of permission from the State Pollution Control Board. Further, a resolution was passed in November 2024 for the construction of a new, modern slaughterhouse.

Ellenabad, Municipal Committee: The slaughterhouse has not been used or operated since its construction in the year 2002. Further, a resolution was passed in July 2024 for the rejuvenation of the existing slaughterhouse.

The updated status of functioning of the above-mentioned slaughterhouses is awaited (May 2026).

Unauthorised slaughtering: The unauthorised slaughtering and meat shops were observed in the selected ULBs of Sirsa, Mandi Dabwali, Ellenabad, and Karnal. There were 38 unauthorised meat shops operating (September 2024) in Sirsa without licences, whereas such records were not maintained in Mandi Dabwali, Ellenabad, and Karnal. Though notices were issued by the ULBs directing closure of such slaughtering activities, no penalties were imposed.

Further, a meat market consisting of 16 shops was completed by the Municipal Committee Nissing in June 2021 at a cost of ₹ 54.99 lakh. Audit, however, observed that the meat market was still lying unutilised (March 2025) despite lapse of more than four years due to its non-allotment to the meat vendors.

The absence of operational slaughterhouses resulted in the non-availability of regulated facilities for scientific and hygienic slaughtering of animals, thereby encouraging unauthorised slaughtering practices.

These points were referred to the concerned ULBs in January 2026, but their reply was awaited (June 2026).

State Government should ensure the functioning of the authorised slaughterhouses in the municipal areas for scientific and hygienic slaughtering as well as to control the spread of unauthorised meat shops. Further, the municipalities should maintain proper records of licensed and unlicensed meat shops and take appropriate action against the unauthorised slaughtering activities.

3.6 Conclusion

The Function Based Audit of the selected functions of the ULBs brought out the major findings such as non-implementation of the Centralized Control and Monitoring System, which affected the remote monitoring, fault detection and automated switching of street lights, lack of citizen feedback system accountability and transparency in service delivery, non-establishment of pounds for shelter and safeguarding of stray animals and shortfalls in sterilisation of dogs which led to the increased population of dogs and biting incidents in the selected districts.

Further, the continued unauthorised slaughtering was also observed which posed risks to public health and the environment due to unhygienic slaughtering and improper disposal of animal waste, adversely affecting the sanitation, environmental sustainability, and public health services.

The report was issued to the State Government in January 2026, their reply is awaited (May 2026).

3.7 Recommendations

- *State Government should ensure that ULBs introduce an appropriate complaint system for proper recording and tracking of complaints. Further, the feedback mechanisms such as mobile apps, helplines, surveys, or community meetings etc. may be established by the ULBs for efficiency in street light maintenance.*

- *State Government should ensure that Municipalities construct cattle pounds for impounded stray animals, make dog registration mandatory with prescribed fees, to support regulatory functions and Municipal revenue generation and constitute a three-tier committee to achieve dog-sterilisation targets.*

- *State Government should ensure the functioning of the authorised slaughterhouses in the municipal areas for scientific and hygienic slaughtering as well as to control the spread of unauthorised meat shops. Further, the municipalities should maintain proper records of licensed and unlicensed meat shops and take appropriate action against the unauthorised slaughtering activities.*

Chapter IV

Compliance Audit of Municipalities

Chapter IV

Compliance Audit of Municipalities

4.1 Short recovery of conversion charges of ₹ 3.44 crore due to utilisation of site for operation of Banquet Hall instead of Recreational purposes

The main objective of Haryana Scheduled Roads and Controlled Areas Restriction of Unregulated Development Act, 1963, is to prevent haphazard and sub-standard development along scheduled roads and in controlled areas[1]. Section 7 (1) of the Act provides that no land within the controlled area shall, except with the permission of the Director[2], on payment of such conversion charges, as may be prescribed by the Government from time to time, be used for purposes other than those for which it was used on the date of publication of the notification. No person can use the premises other than the permissible use. Further, section 9 of this Act empowers the Director to authorize any person to enter upon land or buildings, with or without assistants, for the purpose of making enquiries, inspections, measurements, surveys, or taking levels.

The Director, Urban Local Bodies (DULB) had granted (4 December 2019) change of land use (CLU) for the land measuring 7,655.43 sq. meter falling in the revenue estate of village Tikri, Gurugram for recreational activities which includes activities like Club/Community Centre including Swimming Pools, sports activities, Canteen/ Restaurant (not exceeding 200 sq. meter area). Further, occupation certificate to the CLU holders[3] was also granted (July 2021).

Audit through examination of the Digital Land Records of Haryana and Joint Physical Verification found that the site was being utilised as banquet hall with commercial name of GNH Convention. The photographs taken during Joint Physical Verification are depicted below:

1 Controlled Area" means an area declared under Section 4 of 'The Punjab Scheduled Roads and Controlled Areas Restriction of Unregulated Development Act, 1963' to be a controlled area. Section 4(1) of the Act relates to Declaration of controlled area which provides that the Government may, by notification in the Official Gazette, declare any area outside the limits of municipal town or any other area, which in its opinion has the potential for building activities, industrial, commercial, institutional, recreational estates/ activities and uses subservient to the above, to be a controlled area for the purposes of this Act

2 Powers of the Director which have been entrusted to the Director of Town and Country Planning under section 7 of the Act has also been entrusted to Commissioner under section 348(1) of the Haryana Municipal Corporation Act,1994.

3 Sh. Mahender Singh, Sh. Dharmender and Sh. Karambir Yadav.

Photograph 1 depicting the directions for various halls and Baraat assembly

Photograph 2 depicting the GNH convention

Notably CLU charges for Banquet Hall were applicable at the rate of ₹ 4,700 per square meter, while the applicable CLU charges for recreation purpose were only ₹ 200 per square meter. As such, the violation in changing the use of land from permitted use by CLU holder resulted in short recovery of differential amount of CLU charges of ₹ 3.44[4] crore from CLU holder.

The Municipal Corporation, Gurugram (MCG) stated (December 2025) that the applicant has submitted that the site is being used for recreational indoor/outdoor sports purpose activities etc. The applicant has also mentioned that the community hall is being used for functions like Social Gatherings, Community Services etc.

4 7,655.43 sqm x @ 4,500 per sq. meter (₹ 4,700 - ₹ 200) being site was on NH 248A i.e. hyper potential zone.

The reply is not acceptable as MCG has merely reiterated and endorsed the self-serving statements of the CLU holder regarding the alleged use of the site for recreational and community purposes. No independent inspection, verification, or factual inquiry has been undertaken by the MCG authorities. Such reliance without verification is contrary to the statutory duty imposed upon the Corporation under the Act.

Incidentally on being pointed out (February 2024) by the audit, the MCG had issued (August 2024) a show cause notice to another CLU holder, who was using an agro-based warehouse for non-agro products i.e. batteries (Amara Raja Batteries) for imposition of ₹ 14.03 lakh for violation of CLU conditions and had sealed the warehouse and recovered penalty of ₹ 14.03 lakh. However, in the instant case, despite clear evidence from joint physical verification, the MCG merely endorsed the CLU holder’s claims without conducting independent inspection or verification, contrary to statutory duty. The absence of verification in the present case led to non-recovery of dues amounting to ₹ 3.44 crore, highlighting weak enforcement of the CLU conditions.

The irregularities were referred to the State Government in June 2024, their reply is awaited (April 2026).

The State Government should ensure strict enforcement of Change of Land Use conditions by conducting periodic inspections and promptly initiating penal action in cases of unauthorised change in land use and Municipal Corporations should immediately assess and recover short levy of conversion charges, including applicable penalties and interest, from CLU holders, found violating the permitted land use.

4.2 Non-achievement of intended objective of development of lake due to lack of timely action by Municipal Corporation, Panipat

The State Government had accorded the administrative approval for revival of Hali Park lake in Panipat in December 2016 and the technical approval was granted (November 2017) by the Municipal Corporation, Karnal for the detailed estimate of ₹ 23.40 crore.

Subsequently, based on an open tender and evaluation of bids, the work including the development of lake and boating site, development of park with open air theatre, Garden café, Kiosks, Parking lot, Market, Public Plaza etc. was awarded (December 2017) to M/s Jai Shree Balaji Construction Company (contractor) for ₹ 23.40 crore with scheduled completion within 20 months i.e. upto August 2019. A new underground 2.5 Km long water pipeline from Parallel Delhi Canal to Hali Park lake for filling it with water was also to be laid down. The contractor started the work from 17 January 2018.

The third-party inspection conducted between 8 and 10 August 2022 revealed that many items of work were completed, however, some items of work were still incomplete, such as the installation of the lift, provision of railing on the staircase and partial completion of electrical wiring etc. This highlights that the completion of the work was delayed by about three years and not completed within the scheduled period by August 2019. Payment of ₹ 23.56 crore has been made to the contractor till March 2023. In this regard, audit observed the following:

- As per Para 24.3.3 of the Haryana PWD code, the Engineer-in-Charge shall ensure the availability of site, cutting of trees, shifting of utilities, removal of encroachments, availability of design, etc. Further, necessary clearances should be obtained in time, preferably before award of the work. However, Municipal Corporation, Panipat applied for the clearance from the various departments namely Forest, Irrigation, Public Works Department and the Indian Oil Corporation Limited during June 2018 to December 2020. The approvals were obtained during June 2018 to December 2022, much after the award of the work in December 2017. The delayed clearances contributed to the delays in execution and completion of the awarded work. As a result, the MC Panipat granted extension to the contractor upto August 2022.

- The above-mentioned delays in getting the approval also delayed the laying down of the water pipeline from Parallel Delhi Canal to Hali Park lake for ensuring supply of water for filling the lake. From January 2023, the augmentation and widening work of the Parallel Delhi Canal was started, which is still in progress (May 2026) and therefore, currently, there is lack of supply of water from the canal for filling the Hali Park lake. As a result, the infrastructure created as part of development of the Hali Park lake at a cost of ₹ 23.56 crore is lying unutilised despite lapse of more than three years.

Thus, due to lack of timely action on part of MC, Panipat, the intended objective of development of lake as a recreational hub remains unachieved. This could have been avoided if the requisite clearances were obtained before award of the work, in terms of para 24.3.3 of the Haryana PWD code by ensuring coordination between the concerned Departments.

The observations were referred (December 2024) to the Commissioner & Secretary, ULB, and reply is awaited (May 2026).

Recommendations:

1. *The State Government should take appropriate measures to ensure strict adherence to the provisions of the Haryana PWD Code so that the requisite clearances prior to award of work are taken by the Local Bodies and for coordination between various Departments to avoid delays in obtaining the prescribed permissions.*

2. *The State Government should ensure a review of the aspect of award of work for development of the Hali Park lake without obtaining the prior approvals from the concerned departments and take the appropriate action including fixation of the responsibility for the lapses.*

Chandigarh **(ASHUTOSH SHARMA)**
Dated: 18 August 2026 **Principal Accountant General (Audit), Haryana**

Countersigned

New Delhi **(K. SANJAY MURTHY)**
Dated: 20 August 2026 **Comptroller and Auditor General of India**

Appendices

Appendix 1.1

(Reference: Paragraph 1; Page 2)

Details of Panchayati Raj Institutions in Haryana

Sr. No.	Name of District	PRI			
		Zila Parishads	Panchayat Samitis	Gram Panchayats	Total PRIs
1	Ambala	1	6	400	407
2	Bhiwani	1	7	312	320
3	Charki Dadri	1	4	167	172
4	Faridabad	1	3	100	104
5	Fatehabad	1	7	259	267
6	Gurugram	1	4	157	162
7	Hisar	1	9	307	317
8	Jhajjar	1	7	250	258
9	Jind	1	8	300	309
10	Kaithal	1	7	277	285
11	Karnal	1	9	395	405
12	Kurukshetra	1	7	403	411
13	Mahendragarh	1	8	343	352
14	Nuh	1	7	325	333
15	Palwal	1	6	263	270
16	Panchkula	1	4	135	140
17	Panipat	1	6	178	185
18	Rewari	1	7	365	373
19	Rohtak	1	5	142	148
20	Sirsa	1	7	339	347
21	Sonipat	1	8	318	327
22	Yamuna Nagar	1	7	490	498
	Total	**22**	**143**	**6,225**	**6,390**

Appendix 1.2

(Reference: Paragraph 1; Page 2)

Details of Urban Local Bodies in Haryana

Sr. No.	Name of District	ULBs			
		Municipal Corporation	Municipal Council	Municipal Committee	Total ULBs
1	Ambala	1	1	2	4
2	Bhiwani	0	1	3	4
3	Charki Dadri	0	1	0	1
4	Faridabad	1	0	0	1
5	Fatehabad	0	2	3	5
6	Gurugram	2	2	1	5
7	Hisar	1	1	4	6
8	Jhajjar	0	2	1	3
9	Jind	0	2	3	5
10	Kaithal	0	1	5	6
11	Karnal	1	0	6	7
12	Kurukshetra	0	1	4	5
13	Mahendragarh	0	1	4	5
14	Nuh	0	1	3	4
15	Palwal	0	2	1	3
16	Panchkula	1	1	0	2
17	Panipat	1	0	1	2
18	Rewari	0	1	2	3
19	Rohtak	1	0	3	4
20	Sirsa	0	2	3	5
21	Sonipat	1	1	3	5
22	Yamuna Nagar	1	0	2	3
	Total	**11**	**23**	**54**	**88**

Appendix 1.3

(Reference: Paragraph 1.1.2; Page 3)

Details of functions transferred to PRIs

Sl. No.	Functions transferred to PRIs
	Functions where PRIs have full jurisdiction
1.	Rural housing
2.	Poverty alleviation program
3.	Libraries
4.	Markets and fairs
5.	Maintenance of community assets
	Functions where PRIs have a limited role with overlapping jurisdiction of the State Department
6.	Drinking water
7.	Welfare of weaker sections and in particular of the Scheduled Castes and the Scheduled Tribes
8.	Bus queue shelter
9.	Social forestry and farm forestry
10.	Rural Electrification including Distribution of Electricity
	Functions where PRIs are mere implementing agencies
11.	Minor irrigation, water management and watershed development
12.	Women and child development
13.	Public distribution system
14.	Education, including primary and secondary schools
15.	Health and sanitation, including hospitals, primary health centres and dispensaries
16.	Non-Conventional Energy Sources
	Functions where PRIs have insignificant role
17.	Agriculture, including agricultural extension
18.	Fuel and fodder
19.	Land improvement, implementation of land reforms, land consolidation and soil conservation
20.	Animal husbandry, dairying and poultry
21.	Minor forest produce
22.	Family welfare
23.	Social welfare, including welfare of handicapped and mentally retarded
24.	Fisheries
25.	Cultural education
26.	Khadi Village and Cottage Industries
27.	Technical training & vocational education
28.	Small scale industries including food processing industries
29.	Adult & non-formal education

Appendix 1.4

(Reference: Paragraph 1.2.2; Page 7)

Functions transferred to ULBs

Sl. No.	Functions Transferred to ULBs
	Functions where ULBs have full jurisdiction
1	Vital statistics including registration of births and deaths
2	Burials and burial grounds, cremations, cremation grounds and electric crematoriums
3	Cattle Pounds, prevention of cruelty to animals
4	Regulation of slaughterhouses and tanneries
	Functions where ULBs have major role with overlapping jurisdictions of State Government Departments and Parastatals
5	Roads and bridges
6	Public amenities including street lighting, parking lots, bus stops and public conveniences
7	Provision of urban amenities and facilities- parks, gardens and playgrounds
	Functions where ULBs are mere implementing agencies
8	Planning for economic and social development
9	Safeguarding the interest of weaker sections of the society including the handicapped and mentally retarded
10	Urban poverty alleviation
11	Slum improvement and upgradation
	Functions where ULBs have limited role with overlapping jurisdictions of State Government Departments and Parastatals
12	Urban planning including town planning
13	Regulation of land use and construction of buildings
14	Water supply- domestic, industrial and commercial
15	Public health sanitation, conservancy and solid waste management
16	Fire services
	Functions where ULBs have virtually no role
17	Urban forestry, protection of environment and promotion of ecological aspects
18	Promotion of cultural, educational and aesthetic aspects

Appendix 2.1

(Reference: Paragraph 2.4; Page 13)

Details of selected PRIs

Total no. of Zila Panchayats (ZPs) = 22	Total no. of Panchayat Samitis (PSs) = 143	Total no. of Gram Panchayats (GPs) = 6,225
Name & no. of selected ZPs= 5	**Name & no. of selected PSs from selected ZPs = 12**	**Name & no. of selected GPs from selected PSs = 60**
Yamunanagar	Bilaspur	Judda Jattan, Mussimble (H), Sultanpur, Nagli-32 and Ram Kheri.
	Jagadhri	Mali Majra, Amadalpur, Dayal Garh, Dudhla and Darwa Majri.
Palwal	Hathin	Kot Mithaka, Chainssa, Ladmaki, Roopraka and Maluka.
	Palwal	Chirwari, Sihol, Rehrana, Taraka and Jodhpur.
Hisar	Hisar-1	Talwandi Rana, Daya, Dhani Jatan, Mangali Surtia and Mayar.
	Barwala	Khark Punia, Badhawar, Sandlana, Matloda and Khanpur.
	Hisar-2	Balsamand, Patan, Arya Nagar, Tokas and Sarsana.
Jind	Jind	Ikkas, Kandela, Radhana, Intal Kalan and Igrah.
	Narwana	Danoda Kalan, Rajgarh Dhobhi, Dablain, Bhikhewala and Dhakal.
	Uchana	Kuchrana Kalan, Dohana Khera, Makhand, Karsindhu and Chhattar.
Kurukshetra	Pehowa	Diwana, Jakhwala, Bherian, Murtzapur and Ramgarh Rod.
	Shahabad	Sudh Pur, Bijar Pur, Mohan Pur, Teora and Nalvi.

Appendix 2.2.1

(Reference: Paragraph 2.6.2; Page 16)

Statement showing details of non-execution of approved activities-2021-22

Sr. No.	Name of Block	Name of GP	Approved Activities	Ongoing/ Completed	Abandoned	Not Started	Closing balance grant
			Activities in number				₹ in lakh
	Hisar District						
1	Hisar	ZP Hisar	26	1	0	25	992.00
2	Barwala	PS Barwala	23	23	0	0	87.02
3	Barwala	GP Badhawar	5	4	0	1	0.70
4	Barwala	GP Khanpur	6	0	0	6	9.88
5	Barwala	GP Khark Punia	4	3	0	1	2.32
6	Barwala	GP Matloda	8	0	3	5	6.11
7	Barwala	GP Sandlana	11	5	1	5	14.06
8	Hisar-I	PS Hisar-I	14	10	0	4	119.51
9	Hisar-I	GP Daya	10	1	0	9	13.67
10	Hisar-I	GP Dhani Jatan	5	1	0	4	8.76
11	Hisar-I	GP Mangali Surtia	7	0	0	7	15.03
12	Hisar-I	GP Mayar	7	0	0	7	25.77
13	Hisar-I	GP Talwandi Rana	5	0	0	5	31.86
14	Hisar-II	PS Hisar-II	18	18	0	0	129.34
15	Hisar-II	GP Arya nagar	6	0	5	1	0.08
16	Hisar-II	GP Balsamand	5	1	0	4	3.72
17	Hisar-II	GP Patan	4	0	0	4	0.54
18	Hisar-II	GP Sarsana	11	0	8	3	5.65
19	Hisar-II	GP Tokas	6	1	0	5	0.11
	Jind District						
20	Jind	ZP Jind	150	85	40	25	472.81
21	Jind	PS Jind	90	26	0	64	181.84
22	Jind	GP Igrah	12	8	0	4	8.55
23	Jind	GP Ikkas	3	3	0	0	11.58
24	Jind	GP Intel Kalan	3	0	0	3	0.57
25	Jind	GP Kandela	13	13	0	0	25.88
26	Jind	GP Radhana	10	6	0	4	32.95
27	Narwana	PS Narwana	22	15	0	7	75.01
28	Narwana	GP Bhikhewala	6	4	0	2	0.06
29	Narwana	GP Dablain	5	1	0	4	0.74
30	Narwana	GP Danoda Kalan	10	3	0	7	0.42
31	Narwana	GP Dhakal	2	0	0	2	0.04
32	Narwana	GP Rajgarh Dhabi	9	2	0	7	5.82
33	Uchana	PS Uchana	51	32	2	17	146.23
34	Uchana	GP Chattar	7	4	0	3	14.20
35	Uchana	GP Dohana Khera	10	7	0	3	1.09
36	Uchana	GP Karsindhu	4	2	0	2	17.80
37	Uchana	GP Kuchrana Kalan	11	3	0	8	9.00
38	Uchana	GP Makhand	3	3	0	0	12.69
	Kurukshetra District						
39	Kurukshetra	ZP Kurukshetra	72	46	0	26	393.45
40	Pehowa	PS Pehowa	3	1	0	2	93.77
41	Pehowa	GP Bherian	3	2	0	1	6.70
42	Pehowa	GP Diwana	3	3	0	0	12.75
43	Pehowa	GP Jakhwala,	3	3	0	0	4.73
44	Pehowa	GP Murtzapur	3	2	0	1	10.33
45	Pehowa	GP Ramgarh Rod	3	2	0	1	0.13
46	Shahbad	PS Shahbad	3	2	0	1	37.59

Sr. No.	Name of Block	Name of GP	Approved Activities	Ongoing/ Completed	Abandoned	Not Started	Closing balance grant
			Activities in number				₹ in lakh
47	Shahbad	GP Bijar Pur	3	1	0	2	8.21
48	Shahbad	GP Mohan Pur	3	1	0	2	0.02
49	Shahbad	GP Nalvi	3	1	0	2	16.63
50	Shahbad	GP Sudh Pur	3	1	0	2	5.79
51	Shahbad	GP Teora	3	1	0	2	5.55
	Palwal District						
52	Palwal	ZP Palwal	0	0	0	0	403.55
53	Hathin	PS Hathin	0	0	0	0	174.11
54	Hathin	GP Chhainsa	5	1	0	4	14.43
55	Hathin	GP Kot Mithaka	9	3	0	6	NA*
56	Hathin	GP Ladmaki	4	0	0	4	5.94
57	Hathin	GP Maluka	3	2	0	1	11.43
58	Hathin	GP Roopraka	3	3	0	0	32.83
59	Palwal	PS Palwal	0	0	0	0	183.37
60	Palwal	GP Chirwari	3	0	0	3	7.32
61	Palwal	GP Jodhpur	3	0	0	3	10.36
62	Palwal	GP Rehrana	3	1	0	2	17.27
63	Palwal	GP Sihol	3	1	0	2	18.34
64	Palwal	GP Taraka	3	0	0	3	4.58
	Yamuna Nagar District						
65	Yamuna Nagar	ZP Yamuna Nagar	101	23	23	55	549.16
66	Bilaspur	PS Bilaspur	5	1	0	4	258.26
67	Bilaspur	GP Judda Jattan	6	0	0	6	7.37
68	Bilaspur	GP Mussimble (H)	3	3	0	0	12.38
69	Bilaspur	GP Nagli-32	18	8	9	1	13.58
70	Bilaspur	GP Ram Kheri	5	2	0	3	4.95
71	Bilaspur	GP Sultanpur	11	3	2	6	0.72
72	Jagadhri	PS Jagadhri	25	1	21	3	128.80
73	Jagadhri	GP Amadalpur	10	5	2	3	14.54
74	Jagadhri	GP Darwa Majri	7	3	0	4	6.00
75	Jagadhri	GP Dayal Garh	4	3	0	1	10.53
76	Jagadhri	GP Dudhla	6	4	1	1	5.18
77	Jagadhri	GP Mali Majra	4	0	0	4	1.33
		Total	**954**	**418**	**117**	**419**	**4,955.02**

Appendix 2.2.2

(Reference: Paragraph 2.6.2; Page 16)

Statement showing details of non-execution of approved activities-2022-23

Sr. No.	Name of Block	Name of GP	Approved Activities	Ongoing/ Completed	Abandoned	Not Started	Closing balance grant
			Activities in number				₹ in lakh
	Hisar District						
1	Hisar	ZP Hisar	236	148	0	88	1,540.13
2	Barwala	PS Barwala	40	38	0	2	170.30
3	Barwala	GP Badhawar	5	0	0	5	28.00
4	Barwala	GP Khanpur	4	2	0	2	9.33
5	Barwala	GP Khark Punia	5	0	0	5	24.58
6	Barwala	GP Matloda	6	0	0	6	25.89
7	Barwala	GP Sandlana	7	6	0	1	16.64
8	Hisar-I	PS Hisar-I	12	0	0	12	190.39
9	Hisar-I	GP Daya	13	2	0	11	21.95
10	Hisar-I	GP Dhani Jatan	5	3	0	2	9.81
11	Hisar-I	GP Mangali Surtia	9	2	0	7	13.82
12	Hisar-I	GP Mayar	9	2	0	7	26.64
13	Hisar-I	GP Talwandi Rana	5	0	0	5	21.61
14	Hisar-II	PS Hisar-II	7	1	0	6	178.81
15	Hisar-II	GP Arya nagar	5	0	0	5	0.08
16	Hisar-II	GP Balsamand	3	0	0	3	15.55
17	Hisar-II	GP Patan	3	3	0	0	9.54
18	Hisar-II	GP Sarsana	4	3	0	1	10.09
19	Hisar-II	GP Tokas	3	0	0	3	5.37
	Jind District						
20	Jind	ZP Jind	399	39	285	75	782.07
21	Jind	PS Jind	131	86	0	45	100.01
22	Jind	GP Igrah	5	5	0	0	15.39
23	Jind	GP Ikkas	4	2	0	2	7.27
24	Jind	GP Intel Kalan	4	3	0	1	7.27
25	Jind	GP Kandela	5	4	0	1	14.84
26	Jind	GP Radhana	4	3	0	1	10.04
27	Narwana	PS Narwana	43	38	0	5	112.43
28	Narwana	GP Bhikhewala	17	1	0	16	6.51
29	Narwana	GP Dablain	4	0	0	4	11.61
30	Narwana	GP Danoda Kalan	10	2	0	8	25.40
31	Narwana	GP Dhakal	14	3	0	11	17.71
32	Narwana	GP Rajgarh Dhabi	9	0	0	9	7.14
33	Uchana	PS Uchana	69	14	0	55	232.82
34	Uchana	GP Chattar	13	11	0	2	30.40
35	Uchana	GP Dohana Khera	3	0	0	3	7.28
36	Uchana	GP Karsindhu	16	3	3	10	32.49
37	Uchana	GP Kuchrana Kalan	4	4	0	0	5.53
38	Uchana	GP Makhand	3	1	0	2	8.89
	Kurukshetra District						
39	Kurukshetra	ZP Kurukshetra	120	1	107	12	584.57
40	Pehowa	PS Pehowa	3	3	0	0	110.46
41	Pehowa	GP Bherian	3	1	0	2	8.43
42	Pehowa	GP Diwana	3	1	0	2	8.62
43	Pehowa	GP Jakhwala,	3	3	0	0	6.01
44	Pehowa	GP Murtzapur	3	1	0	2	21.82
45	Pehowa	GP Ramgarh Rod	3	1	0	2	0.09
46	Shahbad	PS Shahbad	3	3	0	0	108.25
47	Shahbad	GP Bijar Pur	3	0	0	3	12.49

Sr. No.	Name of Block	Name of GP	Approved Activities	Ongoing/ Completed	Abandoned	Not Started	Closing balance grant
			Activities in number				₹ in lakh
48	Shahbad	GP Mohan Pur	3	1	0	2	2.75
49	Shahbad	GP Nalvi	3	1	0	2	25.68
50	Shahbad	GP Sudh Pur	3	1	0	2	11.68
51	Shahbad	GP Teora	3	1	0	2	6.79
	Palwal District						
52	Palwal	ZP Palwal	129	30	5	94	453.87
53	Hathin	PS Hathin	3	0	0	3	272.07
54	Hathin	GP Chhainsa	3	3	0	0	13.33
55	Hathin	GP Kot Mithaka	3	3	0	0	NA*
56	Hathin	GP Ladmaki	3	3	0	0	11.55
57	Hathin	GP Maluka	3	0	0	3	24.11
58	Hathin	GP Roopraka	3	1	0	2	37.08
59	Palwal	PS Palwal	6	3	1	2	203.05
60	Palwal	GP Chirwari	5	2	1	2	14.16
61	Palwal	GP Jodhpur	11	7	1	3	6.31
62	Palwal	GP Rehrana	3	2	0	1	13.33
63	Palwal	GP Sihol	4	0	0	4	21.72
64	Palwal	GP Taraka	4	4	0	0	4.56
	Yamuna NagarDistrict						
65	Yamuna Nagar	ZP Yamuna Nagar	137	3	21	113	784.41
66	Bilaspur	PS Bilaspur	73	3	22	48	258.26
67	Bilaspur	GP Judda Jattan	7	1	0	6	8.71
68	Bilaspur	GP Mussimble (H)	7	4	3	0	18.23
69	Bilaspur	GP Nagli-32	9	3	3	3	9.57
70	Bilaspur	GP Ram Kheri	7	3	2	2	7.89
71	Bilaspur	GP Sultanpur	10	4	6	0	2.87
72	Jagadhri	PS Jagadhri	59	5	48	6	128.80
73	Jagadhri	GP Amadalpur	7	3	0	4	17.57
74	Jagadhri	GP Darwa Majri	6	4	1	1	7.91
75	Jagadhri	GP Dayal Garh	7	3	1	3	13.10
76	Jagadhri	GP Dudhla	5	3	1	1	7.38
77	Jagadhri	GP Mali Majra	3	1	0	2	2.42
		Total	**1,811**	**545**	**511**	**755**	**6,974.90**

Appendix 2.2.3

(Reference: Paragraph 2.6.2; Page 16)

Statement showing details of non-execution of approved activities 2023-24

Sr. No.	Name of Block	Name of GP	Approved Activities	Ongoing/ Completed	Abandoned	Not Started	Closing balance grant
			Activities in number				₹ in lakh
	Hisar District						
1	Hisar	ZP Hisar	156	26	0	130	2,020.87
2	Barwala	PS Barwala	24	0	0	24	314.44
3	Barwala	GP Badhawar	13	3	0	10	51.27
4	Barwala	GP Khanpur	9	2	0	7	12.33
5	Barwala	GP Khark Punia	10	3	0	7	66.77
6	Barwala	GP Matloda	6	1	0	5	43.97
7	Barwala	GP Sandlana	4	2	0	2	14.99
8	Hisar-I	PS Hisar-I	27	11	0	16	330.78
9	Hisar-I	GP Daya	4	0	0	4	8.74
10	Hisar-I	GP Dhani Jatan	4	0	0	4	10.43
11	Hisar-I	GP Mangali Surtia	4	1	0	3	20.47
12	Hisar-I	GP Mayar	4	1	0	3	18.91
13	Hisar-I	GP Talwandi Rana	13	0	0	13	30.01
14	Hisar-II	PS Hisar-II	5	3	0	2	86.66
15	Hisar-II	GP Arya nagar	8	0	0	8	28.70
16	Hisar-II	GP Balsamand	0	0	0	0	82.90
17	Hisar-II	GP Patan	4	1	0	3	25.20
18	Hisar-II	GP Sarsana	0	0	0	0	14.13
19	Hisar-II	GP Tokas	0	0	0	0	18.43
	Jind District						
20	Jind	ZP Jind	101	2	0	99	1,496.30
21	Jind	PS Jind	72	33	25	14	196.18
22	Jind	GP Igrah	5	4	0	1	27.94
23	Jind	GP Ikkas	5	2	0	3	10.48
24	Jind	GP Intel Kalan	5	1	0	4	22.51
25	Jind	GP Kandela	13	7	0	6	28.37
26	Jind	GP Radhana	5	4	0	1	20.59
27	Narwana	PS Narwana	52	16	0	36	138.07
28	Narwana	GP Bhikhewala	9	1	0	8	11.10
29	Narwana	GP Dablain	17	2	0	15	4.37
30	Narwana	GP Danoda Kalan	10	6	0	4	29.16
31	Narwana	GP Dhakal	9	2	0	7	23.81
32	Narwana	GP Rajgarh Dhabi	24	2	0	22	5.38
33	Uchana	PS Uchana	72	6	14	52	409.00
34	Uchana	GP Chattar	16	9	0	7	71.70
35	Uchana	GP Dohana Khera	8	1	0	7	11.83
36	Uchana	GP Karsindhu	11	1	0	10	72.28
37	Uchana	GP Kuchrana Kalan	4	1	0	3	13.10
38	Uchana	GP Makhand	7	3	0	4	24.65
	Kurukshetra District						
39	Kurukshetra	ZP Kurukshetra	19	8	0	11	589.91
40	Pehowa	PS Pehowa	23	1	0	22	233.90
41	Pehowa	GP Bherian	23	1	0	22	6.43
42	Pehowa	GP Diwana	23	0	0	23	4.30
43	Pehowa	GP Jakhwala,	23	0	0	23	3.31
44	Pehowa	GP Murtzapur	23	1	0	22	33.38
45	Pehowa	GP Ramgarh Rod	23	0	0	23	8.94
46	Shahbad	PS Shahbad	23	2	0	21	128.73
47	Shahbad	GP Bijar Pur	23	0	0	23	9.95

Sr. No.	Name of Block	Name of GP	Approved Activities	Ongoing/ Completed	Abandoned	Not Started	Closing balance grant
			Activities in number				₹ in lakh
48	Shahbad	GP Mohan Pur	23	2	0	21	2.43
49	Shahbad	GP Nalvi	23	1	0	22	11.64
50	Shahbad	GP Sudh Pur	23	2	0	21	8.09
51	Shahbad	GP Teora	23	0	0	23	0.78
	Palwal District						
52	Palwal	ZP Palwal	133	59	0	74	840.64
53	Hathin	PS Hathin	0	0	0	0	435.88
54	Hathin	GP Chhainsa	4	0	0	4	18.83
55	Hathin	GP Kot Mithaka	4	2	0	2	NA
56	Hathin	GP Ladmaki	4	0	0	4	6.26
57	Hathin	GP Maluka	4	0	0	4	31.70
58	Hathin	GP Roopraka	9	0	0	9	19.46
59	Palwal	PS Palwal	8	1	0	7	273.65
60	Palwal	GP Chirwari	14	2	2	10	33.34
61	Palwal	GP Jodhpur	12	1	0	11	9.42
62	Palwal	GP Rehrana	12	2	0	10	12.56
63	Palwal	GP Sihol	14	1	0	13	37.62
64	Palwal	GP Taraka	12	3	0	9	8.29
	Yamuna Nagar District						
65	Yamuna Nagar	ZP Yamuna Nagar	128	0	7	121	1,175.07
66	Bilaspur	PS Bilaspur	41	0	0	41	259.47
67	Bilaspur	GP Judda Jattan	4	0	0	4	5.26
68	Bilaspur	GP Mussimble (H)	4	0	0	4	11.17
69	Bilaspur	GP Nagli-32	4	0	0	4	9.49
70	Bilaspur	GP Ram Kheri	5	0	0	5	4.68
71	Bilaspur	GP Sultanpur	4	1	0	3	3.89
72	Jagadhri	PS Jagadhri	11	2	4	5	285.79
73	Jagadhri	GP Amadalpur	8	1	0	7	16.04
74	Jagadhri	GP Darwa Majri	4	1	0	3	3.76
75	Jagadhri	GP Dayal Garh	6	1	0	5	10.10
76	Jagadhri	GP Dudhla	6	0	0	6	5.80
77	Jagadhri	GP Mali Majra	5	0	0	5	7.460
		Total	**1,495**	**252**	**52**	**1,191**	**10,360.34**

Appendix 2.3

(Reference: Paragraph 2.6.4; Page 18)

Statement showing details of payment made through cheque or NEFT and payment credited in accounts of BDPO, Junior Engineer (JE), Clerks and Sarpanch

Sr. No.	Name of District	Name of unit	Year	Payment made (₹ in lakh)	Payment mode
Details of payment made to officers/officials of Panchayats					
1	Hisar	Badhawar GP	August 2021 to January 2024	3.98	PFMS to BDPO and Sarpanch
2	Hisar	Barwala PS	January 2022 to December 2023	16.44	BDPO, JE and clerk
3	Hisar	Hisar II PS	May 2022 to November 2023	2.39	BDPO, JE through PFMS
4	Jind	Uchana PS	April 2021 to February 2024	27.48	PFMS BDPO and JE
5	Kurukshetra	Bherian GP	2021-22	2.42	Gram Sachiv
6	Kurukshetra	Shahbad PS	January 2022 to October 2022	2.09	PFMS JE
7	Kurukshetra	ZP Kurukshetra	July 2021 to January 2023	58.67	JE
8	Hisar	ZP Hisar	July 2020 to May 2024	240.33	PFMS BDPO, Sarpanch and JE
9	Kurukshetra	Diwana GP	May 2021 to November 2022	4.31	Gram Sachiv
10	Palwal	Palwal PS	November 2023	4.38	PFMS to BDPO
11	Kurukshetra	Pehowa PS	June 2021 to November 2022	31.17	JE
12	Palwal	Ladmaki GP	August 2023	0.89	JE
Total				**394.55**	
Details of payment made through NEFT/Cheque to vendors/suppliers					
1	Kurukshetra	Shahbad PS	May 2021 to July 2023	96.79	Cheque payment
2	Jind	Uchana PS	2021-22	31.56	Cheque payment
3	Kurukshetra	Sudhpur GP	July 2021 to November 2021	2.37	Cheque payment
4	Hisar	Hisar II PS	November 2023	5.97	NEFT/Cheque payment
5	Kurukshetra	Mohanpur GP	July 2021 to November 2021	2.64	Cheque payment
6	Palwal	Ladmaki GP	August 2023	13.10	Cheque payment
7	Palwal	Palwal PS	January 2022 to August 2023	32.88	Cheque payment
8	Palwal	Hathin PS	2021-22 to 2023-24	171.34	Cheque payment
9	Palwal	ZP Palwal	2021-22	417.45	Cheque payment
10	Yamuna Nagar	Amadalpur GP	2021-22 to 2023-24	1.88	Cheque payment
Total				**775.98**	

Appendix 2.4

(Reference: Paragraph 2.6.5; Page 19)

Statement showing details of grant transferred by Directorate office but not received in GPs account

Sr. No.	Name of District	Name of Block	Name of Gram Panchayat	No. and date of sanction	Type of grant	Total amount of grant (₹ in Crore)	Amount Allocated to GP (in ₹)
1	Hisar	Hisar-2	Patan	DFA-3-2023/10332 dated 17 January 2023	Untied 22-23	₹ 187 dated 17 January 2023	3,54,568
2	Hisar	Hisar-2	Sarsana	DFA-3-2023/10332 dated 17 January 2023	Untied 22-23	₹ 187 dated 17 January 2023	3,75,378
3	Hisar	Hisar-2	Tokas	DFA-3-2023/10332 dated 17 January 2023	Untied 22-23	₹ 187 dated 17 January 2023	2,07,476
4	Jind	Narwana	Dablain	DFA-3-2023/10332 dated 17 January 2023	Untied 22-23	₹ 187 dated 17 January 2023	4,31,414
5	Jind	Narwana	Danoda Kalan	DFA-3-2023/10332 dated 17 January 2023	Untied 22-23	₹ 187 dated 17 January 2023	9,94,121
	Jind	Narwana	Danoda Kalan	DFA-3-2020/57371 dated 25 June 2020	Untied	₹ 316 dated 25 June 2020	15,78,842
6	Jind	Narwana	Narwana	DFA-3-2021/95637 dated 09 September 2021	Untied 21-22	₹ 280.50 dated 09 September 2021	30,29,541
7	Jind	Narwana	Rajgarh Dhabi	DFA-3-2023/10332 dated 17 January 2023	Untied 22-23	₹ 187 dated 17 January 2023	2,31,361
8	Palwal	Hathin	Chhainsa	DFA-3-2021/11211 dated 05 February 2021	Untied	₹ 316 dated 05 February 2021	5,87,378
	Palwal	Hathin	Chhainsa	DFA-3-2020/57371 dated 25 June 2020	Untied	₹ 316 dated 25 June 2020	5,79,313
9	Palwal	Hathin	Ladmaki	DFA-3-2021/11211 dated 05 February 2021	Untied	₹ 316 dated 05 February 2021	2,39,348
	Palwal	Hathin	Ladmaki	DFA-3-2020/57371 dated 25 June 2020	Untied	₹ 316 dated 25 June 2020	2,36,061
10	Palwal	Hathin	Maluka	DFA-3-2023/39984 dated 28 March 2023	Tied XV-FC	₹ 280.50 dated 28 March 2023	1,84,452
	Palwal	Hathin	Maluka	DFA-3-2021/95637 dated 09 September 2021	Untied 21-22	₹ 280.50 dated 09 September 2021	5,30,855
	Palwal	Hathin	Maluka	DFA-3-2021/11211 dated 05 February 2021	Untied 20-21	₹ 316 dated 05 February 2021	5,89,805
	Palwal	Hathin	Maluka	DFA-3-2020/57371 dated 25 June 2020	Untied 20-21	₹ 316 dated 25 June 2020	5,81,707
	Palwal	Hathin	Maluka	DFA-3-2023/34411-12 dated 27 March 2023	Untied 22-23	₹ 193.46 dated 27 March 2023	1,27,275
	Palwal	Hathin	Maluka	DFA-3-2023/10332 dated 17 January 2023	Untied 22-23	₹ 187 dated 17 January 2023	1,22,968
	Palwal	Hathin	Maluka	DFA-3-2023/92220-21 dated 24 August 2023	Untied 22-23	₹ 193.46 dated 24 August 2023	4,49,743
11	Palwal	Hathin	Roopraka	DFA-3-2021/11211 dated 05 February 2021	Untied	₹ 316 dated 05 February 2021	13,47,760
	Palwal	Hathin	Roopraka	DFA-3-2020/57371 dated 25 June 2020	Untied	₹ 316 dated 25 June 2020	13,29,256
12	Yamuna Nagar	Bilaspur	Judda Jattan	DFA-3-2023/10332 dated 17 January 2023	Untied	₹ 187 dated 17 January 2023	84,773
13	Yamuna Nagar	Bilaspur	Mussimble (H)	DFA-3-2023/10332 dated 17 January 2023	Untied	₹ 187 dated 17 January 2023	2,24,092
14	Yamuna Nagar	Bilaspur	Nangli-32	DFA-3-2023/10332 dated 17 January 2023	Untied	₹ 187 dated 17 January 2023	2,55,819
15	Yamuna Nagar	Jagadhri	Mali Majra	DFA-3-2021/11211 dated 05 February 2021	Untied	₹ 316 dated 05 February 2021	86,399
	Yamuna Nagar	Jagadhri	Mali Majra	DFA-3-2023/10332 dated 17 January 2023	Untied	₹ 187 dated 17 January 2023	57,543
				Total			**1,48,17,248**

Appendix 2.5

(Reference: Paragraph 2.6.6; Page 19)

Statement showing details of the amount deducted by BDPOs from the XV-FC grant allocated to Gram Panchayats

Sr. No.	Name of District	Name of Panchayat Samiti	Period	Total amount deducted (₹ in lakh)
1	Hisar	P S Barwala	April 2021 to May 2023	8.44
2	Jind	P S Jind	January 2022 to March 2024	19.44
3	Jind	P S Narwana	June 2021 to February 2024	4.63
4	Jind	P S Uchana	June 2021 to February 2024	27.94
5	Kurukshetra	P S Pehowa	April 2021 to April 2023	18.00
6	Kurukshetra	P S Shahbad	May 2021 to September 2023	4.19
7	Palwal	P S Hathin	October 2021 to April 2023	55.30
8	Palwal	P S Palwal	March 2023	18.20
9	Yamuna Nagar	P S Bilaspur	July 2021 to October 2023	23.04
10	Yamuna Nagar	P S Jagadhri	May 2023 to March 2024	12.18
	Total			**191.36**

Appendix 2.6

(Reference: Paragraph 2.6.9; Page 21)

Statement showing XV-FC grant incurred on inadmissible works

(Amount in ₹)

Sl. No.	District	Name of PRI	Name of work/ scheme	Expenditure
1	Hisar	GP Daya	Welcome Gate	4,72,000
2	Hisar	PS Hisar-1	EPFO interest and penalties	14,13,327
3	Hisar	PS Barwala	EPFO interest and penalties	8,33,764
			Boundary wall and Shed in Goswami Samadh at village Ghyanpura (Religious Place)	1,99,250
4	Hisar	GP Sarsana (Hisar-II)	Supply and fixing of Dholpur stone on Tau Devilal entry gate	8,13,668
5	Jind	GP Kuchrana Kalan (Uchana)	Name Plate	25,004
			Welcome Gate repair	2,70,220
6	Jind	PS Jind	Renovation of BDPO Building	7,65,306
7	Kurukshetra	GP Diwana (Pehowa)	Residence Board	14,160
8	Kurukshetra	GP Nalvi (Shahbad)	75th Aajadi Amrit Mahotsav (Teej festival)	50,000
			Hon'ble Chief Minister, Haryana programme 01 May 2023	5,80,728
			Welcome Gate Repair and painting and fitting complete.	64,900
9	Kurukshetra	GP Sudhpur (Shahbad)	Welcome Gate	1,99,774
10	Kurukshetra	GP Mohanpur (Shahbad)	Welcome Gate providing & fixing	77,101
11	Kurukshetra	PS Pehowa	Construction of shed in EOPS Building	1,95,290
12	Kurukshetra	PS Shahbad	Residence Board of Panchayat Samiti member name sign board with labour and transportation.	8,04,999
13	Kurukshetra	GP Teora (Shahbad)	Advocate fee	21,000
	Kurukshetra		Village decoration programme.	1,43,073
14	Palwal	GP Chhainsa (Hathin)	Residence board of size 3x4.	88,500
	Palwal		Welcome Gate repair.	4,01,200
15	Palwal	GP Chirwari (Palwal)	Payment from two scheme	2,00,000
16	Palwal	GP Ladmaki (Hathin)	Residence board of size 3x4.	90,270
17	Palwal	PS Hathin	Rainwater harvesting system in BD&PO office campus	1,68,443
18	Palwal	PS Palwal	DHBVNL for arrear of electricity bill of BDPO office	1,72,408
			Repair of room in BDPO office, Mukhyamantri Privar Uthan Mela	2,47,738
			Installation of water cooler in private school	1,45,000
19	Palwal	GP Roopraka (Hathin)	Residence board of size 3x4	6,61,980
20	Palwal	GP Sihol (Palwal)	For irrigation in Agriculture farm Submersible pump set with cable.	96,524
21	Palwal	ZP Palwal	One RO in Zila Parishad Building	4,24,092
			One bio toilet in Zila Parishad Building	1,75,224
			CCTV Camera in Zila Parishad Building	6,08,276
			R. O. and Bio-toilets in Co-operative Sugar Mills Ltd. Palwal	51,92,712
22	Yamuna Nagar	GP Amadalpur (Jagadhri)	Sweets and tent	40,550
			Flex Banner	8,040
			Village decoration programme.	1,83,490
23	Yamuna Nagar	GP Darwa Majri (Jagadhri)	Shila Palkam	13,165
			Sweet	9,300
			Welcome Gate	60,652

Sl. No.	District	Name of PRI	Name of work/ scheme	Expenditure
24	Yamuna Nagar	GP Dayalgarh (Jagadhri)	Credited in SFC Account	6,99,051
			Rough Cost Estimate for Manrega	20,000
			Advocate fee	24,000
			Welcome Gate	77,290
25	Yamuna Nagar	GP Judda Jattan (Bilaspur)	Sweeper salary posted in BDPO Office	36,000
26	Yamuna Nagar	GP Nagli-32 (Bilaspur)	Advocate fee	22,000
27	Yamuna Nagar	PS Bilaspur	Providing & fixing of monumental gate for Shaheed Rocky village Ramgarh Majra	4,93,095
28	Yamuna Nagar	GP Ram Kheri (Bilaspur)	Flex Banner	11,760
			Advertisement Diwali Greetings news paper	2,000
29	Yamuna Nagar	GP Sultanpur	Advertisement Diwali Greetings news paper	2,000
Total				**1,73,18,324**

Appendix 2.7

(Reference: Paragraph 2.6.10; Page 21)

Statement showing details of release of XV-FC and selected PRI wise pending utilisation certificates for the period 2021-24

(Amount in ₹)

Sr. No.	Name of District	Name of PRI Unit	2021-22		2022-23		2023-24	
			Tied	Untied	Tied	Untied	Tied	Untied
1	Hisar	GP Badhawar	11,43,115	17,02,273	10,61,303	14,39,793	21,96,117	21,58,492
2	Hisar	GP Khanpur	4,30,708	6,41,390	3,93,520	5,33,860	8,14,477	8,00,346
3	Hisar	GP Kharak Punia	11,11,238	16,54,805	9,90,202	13,43,336	20,48,992	20,13,888
4	Hisar	GP Matloda	11,15,967	16,61,846	9,90,069	13,43,155	20,48,716	20,15,636
5	Hisar	GP Sandlana	5,60,805	8,35,125	4,85,564	6,58,729	10,04,760	10,57,538
6	Hisar	PS Barwala	48,18,835	75,26,550	47,48,089	64,42,506	94,55,222	92,82,666
7	Hisar	ZP Hisar	6,10,86,592	0	5,16,53,259	0	8,66,62,426	0
8	Hisar	GP Daya	4,34,979	6,47,749	4,07,527	5,52,861	8,43,280	8,28,833
9	Hisar	GP Dhani Jatan	0	5,92,235	0	5,55,799	0	1,59,787
10	Hisar	GP Mangal Surtia	0	10,32,995	0	10,21,061	0	17,77,748
11	Hisar	GP- Mayar	0	23,18,853	0	18,63,876	0	32,45,159
12	Hisar	GP Talwandi Rana	10,12,407	15,07,631	8,81,218	11,95,484	18,23,473	17,92,233
13	Hisar	PS Hisar-1	57,31,801	85,36,600	47,15,674	63,98,523	93,90,672	92,19,293
14	Hisar	GP Arya Nagar	12,47,741	18,57,978	0	0	35,49,753	39,21,208
15	Hisar	GP Balsamand	19,57,555	29,15,100	0	11,71,399	53,93,005	47,85,942
16	Hisar	GP Patan	11,23,959	3,50,556	0	8,98,809	11,00,543	10,81,688
17	Hisar	GP Sarsana	6,22,269	9,26,654	5,63,067	3,88,494	11,65,134	11,45,173
18	Hisar	GP Tokas	2,26,793	3,37,729	3,11,214	2,14,726	6,43,984	6,32,971
19	Hisar	PS Hisar-II	50,06,248	74,71,495	43,70,924	59,30,745	43,52,073	1,28,97,369
20	Jind	GP Igrah	8,42,254	12,54,630	6,44,561	4,45,316	17,79,351	12,95,500
21	Jind	GP Ikkas	4,05,206	6,03,599	3,68,413	5,00,137	7,62,895	7,48,990
22	Jind	GP Intal Kalan	4,43,154	6,60,126	3,95,797	5,37,314	8,19,602	8,04,663
23	Jind	GP Kandela	0	15,98,553	17,08,876	17,18,124	8,68,100	11,27,281
24	Jind	GP Radhana	6,44,667	9,60,301	5,59,721	3,86,701	11,59,049	15,11,070
25	Jind	PS Jind	55,56,231	82,74,058	47,67,198	64,68,433	98,96,190	97,15,583
26	Jind	ZP Jind	3,76,77,525	1,17,03,202	1,73,20,120	2,35,01,025	3,59,54,700	3,52,98,530
27	Jind	GP Bhikhewala	4,27,597	6,36,952	3,84,792	2,65,846	7,96,814	10,38,818
28	Jind	GP Dablain	6,98,898	10,41,084	6,47,121	4,47,084	13,40,035	13,15,610
29	Jind	GP Dakhal	11,53,973	29,51,082	10,50,212	7,25,573	21,74,742	28,35,243
30	Jind	GP Danoda Kalan	16,02,798	23,87,542	14,91,181	10,30,230	30,87,885	30,31,601
31	Jind	GP Rajgarh Dhobi	3,90,668	9,71,745	3,47,042	2,39,765	7,18,643	7,01,036
32	Jind	PS Narwana	65,17,240	35,73,908	31,54,654	42,80,433	65,48,722	64,29,210
33	Jind	GP Chhatar	17,58,513	43,74,117	14,86,702	20,18,271	30,78,610	30,22,494
34	Jind	GP Dohana Khera	4,61,473	6,87,415	4,26,893	5,79,527	8,83,994	8,67,881
35	Jind	GP Karsindu	25,08,413	7,85,501	11,24,048	7,76,584	23,27,639	30,34,529
36	Jind	GP Kuchrana Kalan	3,55,628	5,29,747	3,25,800	2,25,089	6,74,655	8,79,558
37	Jind	GP Makhand	11,27,683	9,46,611	5,18,388	3,58,145	10,73,459	13,99,485
38	Jind	PS Uchana	52,02,754	79,37,515	47,54,965	64,51,834	98,70,794	96,90,652
39	Kurukshetra	GP Bherian	0	6,67,371	0	8,26,347	0	9,98,178

Sr. No.	Name of District	Name of PRI Unit	2021-22		2022-23		2023-24	
			Tied	Untied	Tied	Untied	Tied	Untied
40	Kurukshetra	GP Diwana	0	19,57,048	0	8,75,036	0	24,24,613
41	Kurukshetra	GP Jakhwala	0	7,16,620	0	8,62,247	0	10,42,866
42	Kurukshetra	GP Murtzapur	0	16,51,243	0	14,54,411	0	25,19,291
43	Kurukshetra	GP Ramgarh Road	0	8,46,319	0	0	0	17,79,736
44	Kurukshetra	PS Pehowa	0	95,15,409	0	82,08,602	0	1,49,79,550
45	Kurukshetra	GP Bijarpur	1,12,810	3,69,876	1,87,273	2,54,066	3,87,528	3,80,689
46	Kurukshetra	GP Mohanpur	1,34,429	1,99,607	1,41,495	2,12,415	2,92,799	2,87,631
47	Kurukshetra	GP Nanvi	5,85,728	8,20,029	5,12,000	6,94,614	10,59,496	10,40,798
48	Kurukshetra	GP Sudhpur	3,65,586	5,42,839	3,63,529	4,93,188	7,52,259	7,38,983
49	Kurukshetra	GP Teora	5,57,062	7,09,620	2,95,352	4,00,694	6,11,179	6,00,393
50	Kurukshetra	PS Shahbad	33,71,720	49,55,880	31,02,970	42,10,303	67,34,300	66,11,401
51	Kurukshetra	ZP Kurukshetra	1,29,58,651	1,92,30,082	1,20,22,204	1,63,12,481	2,60,91,504	2,56,15,336
52	Palwal	GP Chhainsa	5,88,780	8,76,838	5,54,544	7,52,339	11,47,543	11,27,285
53	Palwal	GP Ladmaki	2,39,919	3,57,298	2,36,678	3,21,096	4,89,770	4,81,123
54	Palwal	GP Maluka	7,73,018	3,49,607	5,34,483	7,25,125	13,43,065	7,59,383
55	Palwal	GP Roopraka	13,50,976	20,11,937	12,02,618	16,31,570	24,88,637	24,44,703
56	Palwal	PS Hathin	68,55,010	1,02,08,734	60,87,253	82,59,567	1,36,23,418	1,33,74,792
57	Palwal	GP Chirwari	3,17,908	7,86,242	4,69,676	6,37,201	9,71,924	9,54,765
58	Palwal	GP Jodhpur	2,13,967	5,29,176	1,97,033	2,67,312	4,07,731	4,00,534
59	Palwal	GP Rehrana	3,65,081	5,43,697	3,15,966	4,28,665	6,53,845	6,42,302
60	Palwal	GP Sihol	6,50,821	16,09,589	5,59,172	7,58,619	11,57,123	11,36,695
61	Palwal	GP Taraka	1,78,689	2,66,111	1,66,648	2,26,088	3,44,852	3,38,765
62	Palwal	PS Palwal	44,65,202	39,09,421	25,54,720	32,80,015	64,18,104	42,20,771
63	Palwal	ZP Palwal	1,47,59,837	1,27,34,548	1,27,44,290	1,72,92,252	2,85,22,026	2,80,01,502
64	Yamuna Nagar	GP Judda Jattan	2,08,714	2,22,594	1,27,160	1,72,512	2,63,134	2,58,492
65	Yamuna Nagar	GP Mussimble (H)	3,34,289	4,97,413	3,36,138	4,56,024	6,95,574	6,83,300
66	Yamuna Nagar	GP Nangli-32	3,65,502	5,43,858	3,83,729	5,20,588	7,94,055	7,80,043
67	Yamuna Nagar	GP Ram Kheri	2,04,831	3,04,783	3,76,206	2,50,804	1,91,215	3,75,803
68	Yamuna Nagar	GP Sultanpur	1,54,630	2,30,085	1,56,265	1,07,821	1,61,732	5,83,459
69	Yamuna Nagar	PS Bilaspur	37,44,923	53,20,142	33,99,999	46,13,332	72,30,574	70,98,616
70	Yamuna Nagar	GP Amadalpur	8,10,970	2,53,708	4,02,091	5,45,500	8,32,051	8,17,371
71	Yamuna Nagar	GP Darwa Majri	3,50,284	1,09,585	2,25,716	3,06,219	4,67,075	4,58,835
72	Yamuna Nagar	GP Dayalgarh	0	3,92,825	4,75,914	3,28,376	9,84,814	12,84,713
73	Yamuna Nagar	GP Dudhla	2,83,224	4,21,431	2,74,307	3,72,140	5,67,625	5,57,610
74	Yamuna Nagar	GP Mali Majra	1,64,102	51,339	86,314	59,556	1,78,611	1,75,449
75	Yamuna Nagar	PS Jagadhri	60,07,388	18,79,386	28,74,120	38,99,787	61,12,220	60,00,672
76	Yamuna Nagar	ZP Yamuna Nagar	2,58,60,818	80,62,346	1,25,79,034	1,70,68,024	2,67,51,076	2,62,62,871
	Total		24,27,40,556	18,90,49,888	17,69,93,011	18,09,93,523	35,50,35,365	30,18,03,023
Grand Total								**1,44,66,15,366**

Appendix 2.8

(Reference: Paragraph 2.6.11; Page 22)

Statement showing details of purchases on quotation/Execution of Work Departmentally Instead of e-tendering

Sr. No.	Name of District	Name of PRI	Amount (₹ in lakh)
1	Hisar	Aarya Nagar, GP, Hisar-2	34.76
2	Hisar	Balasmand, GP, Hisar-2	2.83
3	Hisar	Barwala, PS	9.35
4	Hisar	Hisar-1, PS	55.86
5	Hisar	Patan, GP, Hisar-2	5.00
6	Hisar	Sarsana, GP, Hisar-2	2.53
7	Hisar	Tokas, GP, Hisar-2	7.11
8	Jind	Jind, ZP	16.21
9	Jind	Uchana, PS	7.13
10	Kurukshetra	Bijarpur, GP, Shahbad	7.10
11	Kurukshetra	Mohanpur, GP, Shahbad	3.14
12	Kurukshetra	Nalvi, GP, Shahbad	24.78
13	Kurukshetra	Pehowa, PS	7.20
14	Kurukshetra	Shahbad, PS	21.15
15	Kurukshetra	Sudhpur, GP, Shahbad	5.19
16	Kurukshetra	Teora, GP, Shahbad	5.90
17	Palwal	Palwal, ZP	227.79
18	Yamuna Nagar	Yamunanagar, ZP	12.00
	Total		**455.03**

Appendix 2.9

(Reference: Paragraph 2.6.11; Page 22)

Statement showing the detail of irregular expenditure on purchase of goods without following due procedure

(₹ in lakh)

Sr. No.	Name of District	Name of PS	Executive agency (ZP/ PS/ GP/ Other)	Particulars	Amount
1	Hisar	Hisar-2	Patan, GP	RCC Benches	4.13
2	Jind	Jind	Jind, PS	RCC Benches	24.17
3	Jind	--	Jind, ZP	RCC Benches	0.49
4	Kurukshetra	Shahbad	Shahbad, PS	CCTV Cameras	1.98
5	Palwal	Hathin	Chhainsa, GP	RCC Benches and dustbin	9.91
6	Palwal	Hathin	Hathin, PS	RCC Benches	13.73
7	Palwal	Hathin	Ladmaki, GP	RCC Benches	2.97
8	Palwal	Hathin	Roopraka, GP	RCC Benches	0.40
9	Palwal	Palwal	Jodhpur, GP	RCC Benches	1.93
10	Palwal	--	Palwal, ZP	CCTV Cameras, RO with water cooler	175.72
				Total	**235.43**

Appendix 2.10

(Reference: Paragraph 2.6.13; Page 24)

Statement showing details of payment made without name and without signatures/thumb impressions on muster rolls

Sl. No.	Name of Panchayat Samiti	Name of village	Name of work	Period	Date of payment	Number of labourers	Amount paid (in ₹)
1	Uchana	Karsindu	Ambedkar chowk street and Chabutra around Peeple tree	10 October 2023 to 21 October 2023	22 October 2023	6	42,205
2	Zila Parishad Jind	Zila Parishad Jind	Construction of street from Poonam W/o anil to PWD Road	09 March 2021 to 19 March 2021	10 August 2021	5	31,300
	Total						**73,505**

Appendix 2.11

(Reference: Paragraph 2.6.14; Page 24)

Payments made without supporting bills/vouchers

Sr. No.	Name of district	Name of PS		Executive agency (ZP/ PS/ GP/ Other)	Name of firm	Voucher no./ date	Amount	Total
							(in ₹)	
1	Hisar	Barwala	1	Sandlana, GP	Maa Sheetla Trading	57/08 June 2021	1,11,300	3,91,075
					Shree Shyam Enterprises	59/08 June 2021	2,79,775	
2	Kurukshetra	Pehowa	2	Bherian, GP	Labour payment	131, 132, 134 and 136/ date not mentioned.	2,15,751	2,15,751
	Kurukshetra	Pehowa	3	Diwana, GP	Muster Roll payment	34/20 May 2021	78,486	6,41,090
	Kurukshetra	Pehowa		Diwana, GP	Muster Roll payment	35/20 May 2021	62,133	
	Kurukshetra	Pehowa		Diwana, GP	Muster Roll payment	46 & 47/15 June 2021	35,397	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	25/20 April 2021	34,526	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	26/20 April 2021	48,250	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	27/20 April 2021	39,412	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	28/20 April 2021	40,120	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	29/20 April 2021	40,120	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	49/10 September 2021	30,680	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	50/27 February 2022	19,014	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	51/27 February 2022	37,654	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	52/27 February 2022	10,000	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	53/27 February 2022	13,419	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	54/27 February 2022	40,887	
	Kurukshetra	Pehowa		Diwana, GP	M/s. Kuldeep Building materials Pehowa	55/27 February 2022	630	
	Kurukshetra	Pehowa		Diwana, GP	Lakshmi Bhatha company	56/27 February 2022	32,277	
	Kurukshetra	Pehowa		Diwana, GP	Muster Roll payment	57/27 February 2022	19,098	
	Kurukshetra	Pehowa		Diwana, GP	Muster Roll payment	102/05 August 2022	6,300	
	Kurukshetra	Pehowa		Diwana, GP	Vasu Construction	103/05 August 2022	49,560	
	Kurukshetra	Pehowa		Diwana, GP	Lal dora property card payment	104/05 August 2022	3,127	
	Kurukshetra	Shahbad	4	Bijarpur, GP	Muster Roll payment	07/ 08 December 2023	5,355	5,355
	Kurukshetra	Shahbad	5	Mohanpur, GP	Jai Ganpati Trading Co.	01/ 01 July 2021	42,000	42,000
	Kurukshetra	Shahbad	6	Nalvi, GP	Shri Balaji Enterprises	06/ 15 June 2021	9,198	34,538
	Kurukshetra	Shahbad		Nalvi, GP	M/s Rishi Markandeshwar	07/ 22 July 2021	14,000	
	Kurukshetra	Shahbad		Nalvi, GP	M/s Kush Trading Co.	18/ 26 January 2022	11,340	
	Kurukshetra	Shahbad	7	Teora, GP	Labour muster roll for sanitation work.	34/ December 2021	23,625	47,625
	Kurukshetra	Shahbad		Teora, GP	M/s Rishi Markandeshwar.	35/February 2022	14,000	
	Kurukshetra	Shahbad		Teora, GP	For dongle payment.	03/ 22 February 2023	2,000	

Sr. No.	Name of district	Name of PS		Executive agency (ZP/ PS/ GP/ Other)	Name of firm	Voucher no./ date	Amount (in ₹)	Total (in ₹)
	Kurukshetra	Shahbad		Teora, GP	To Naresh Kumar S/o Shivdayal.	07/ 21 July 2023	3,000	
	Kurukshetra	Shahbad		Teora, GP	To Naresh Kumar S/o Shivdayal.	08/ 21 July 2023	5,000	
3	Palwal	Hathin	8	Chhainsa, GP	Laxmi Naraayan contractor	Not mentioned/ 03 August 2022	7,10,000	14,05,000
		Hathin		Chhainsa, GP	Laxmi Naraayan contractor	Not mentioned/ 10 August 2022	6,95,000	
		Palwal	9	Palwal, PS	Raghav Stainless Stell fabrication, Rasuplur road near tractor market, Palwal	03/ 06 August 2023 Payment on photocopy	1,53,947	8,01,853
		Palwal		Palwal, PS	M/s Rambir Contractor & Building material supplier, Mohna road village Alawalpur, Palwal	04/ 06 August 2023 Payment on photocopy	1,25,403	
		Palwal		Palwal, PS	Mannu Hardware and Sanitary Store, village- Chandhat, Palwal Village- Messa	09/ November 2023 Payment on photocopy	98,875	
		Palwal		Palwal, PS	Mannu Hardware and Sanitary Store, village- Chandhat, Palwal Village- Messa	10/ November 2023	1,00,873	
		Palwal		Palwal, PS	Mannu Hardware and Sanitary Store, village- Chandhat, Palwal Village- Chandhat	11/ November 2023 Payment on photocopy	1,48,290	
		Palwal		Palwal, PS	SP Enterprises, Shiv Colony near State Bank, Palwal Village- Shekpur, Bhood, Bahrampur	17/ November 2023 Payment on photocopy	1,74,465	
4	Yamuna Nagar	Bilaspur	10	Nagli 32, GP	Om traders	90/ 06 November 2021	5,865	6,52,396
		Bilaspur		Nagli 32, GP	Guljar khan advocate	91/ 27 April 2022	11,000	
		Bilaspur		Nagli 32, GP	Shiv shakti enterprises	94/ 20 June 2022	23,482	
		Bilaspur		Nagli 32, GP	Sabir Aahmad supplier	100/ ------	1,15,021	
		Bilaspur		Nagli 32, GP	Khalsa cement & hardware store	101/ ------	32,326	
		Bilaspur		Nagli 32, GP	Mazdoori muster roll	102/ ------	75,746	
		Bilaspur		Nagli 32, GP	Sabir Aahmad supplier	103/ ------	1,37,700	
		Bilaspur		Nagli 32, GP	M/s Somprakash & company	104/ ------	1,14,352	
		Bilaspur		Nagli 32, GP	Khalsa cement & hardware store	114/ ------	6,118	
		Bilaspur		Nagli 32, GP	Mahadev enterprises	115/ ------	70,331	
		Bilaspur		Nagli 32, GP	Sabir Aahmad supplier	116/ ------	41,399	
		Bilaspur		Nagli 32, GP	Shiv shakti enterprises	135/ ------	19,056	
					Total		**42,36,683**	**42,36,683**

Appendix 2.12

(Reference: Paragraph 2.6.15; Page 24)

Simultaneous employment of the same persons on different works and irregular payments through Muster Rolls

Sr. No.	Name of Panchayat	Name of worker	Name of work	Period	Voucher No and date	Total Amount of Muster Roll	Bank account no./ IFSC code made payment to worker	Number of days	Wages per day	Amount paid	Minimum double amount paid (in ₹)
1	Zila Parishad Yamuna Nagar	Karamphool S/o Sh. Joginder Singh	Construction of tiling in Phirni from main road to H/o Kali Ram to H/o Hukam Chand, village: Sandhala, block: Radour	01 February 2021 to 28 February 2021	Voucher no. 12 of 02 December 2021 ₹ 84,512/-	84,512	7977000100008052/ PUNB0797700	21	365	7,665	0
			Tiling in SC Choupal, village: Faridpur, block: Saraswati Nagar period	18 February 2021 to 28 February 2021	Voucher no. 15 of 03 December 2021 ₹ 22,061/-	22,061		11	446	4,906	4,906
2	Zila Parishad Yamuna Nagar	Rajat Kashyap S/o Sh. Babu Ram	Construction of tiling in Phirni from main road to H/o Kali Ram to H/o Hukam Chand, village: Sandhala, block: Radour	01 February 2021 to 28 February 2021	Voucher no. 12 of 02 December 2021 ₹ 84,512/-	84,512	50100384710283/ HDFC0000210	21	365	7,665	7,665
			Construction of tiling in Shamshan, village: Bapoli, block:Radour	01 February 2021 to 28 February 2021	Voucher no. 10 of 30 November 2021 ₹ 90,434/-	90,434		26	365	9,490	0
3	Zila Parishad Yamuna Nagar	Sunil Kumar S/o Sh. Sheo Ram	Construction of tiling in Phirni from main road to H/o Kali Ram to H/o Hukam Chand, village: Sandhala, block: Radour	01 February 2021 to 28 February 2021	Voucher no. 12 of 02 December 2021 ₹ 84,512/-	84,512	50100103099453/ HDFC0004315	19	446	8,474	0
			Tiling in SC Choupal, village: Faridpur, block: Saraswati Nagar period	18 February 2021 to 28 February 2021	Voucher no. 15 of 03 December 2021 ₹ 22,061/-	22,061		7	365	2,555	2,555
4	P S Pehowa	Naresh Kumar S/o Pala Ram	Construction of street from main road to peer baba	08 February 2022 to 28 February 2022	V No 1/11 dt 20 October 2022 ₹ 1,11,108/-	1,11,108	Hand receipt	19	648	12,312	0
			Construction of street from Vishal Sunda	14 February 2022 to 28 February 2022	V No 65 dt 06 March 2023 ₹ 61,074/-	61,074	Hand receipt	13	331	4,303	4,303
5		Roshan Lal S/o Bholu Ram	Construction of street from main road to peer baba	08 February 2022 to 28 February 2022	V No 1/11 dt 20 October 2022 ₹ 1,11,108/-	1,11,108	Hand receipt	19	648	12,312	0
			Construction of street from Vishal Sunda	14 February 2022 to 28 February 2022	V No 65 dt 06 March 2023 ₹ 61,074/-	61,074	Hand receipt	13	315	4,095	4,095
			Total amount of muster rolls			**7,32,456**		**Total minimum amount paid**			**23,524**

Appendix 2.13

(Reference: Paragraph 2.7.1; Page 25)

Details of non-functional Rainwater Harvesting Systems (RHS) and Soak Pits

Sr. No	Name of District	Name of block	Executive agency	Structure	Non-functional units
1.	Jind	Uchana	GP Dohana Khera	RHS	1
2.	Jind	Uchana	GP Makhand	RHS	1
3.	Yamuna Nagar	Bilaspur	GP Judda Jatan	RHS	1
4.	Jind	Uchana	GP Karsindhu	RHS	1
5.	Jind	Uchana	GP Chhatar	Soak pit	2
6.	Kurukshetra	Shahbad	GP Teora	Soak pit	1
7.	Palwal	Hathin	PS Hathin	Soak pit	19
8.	Palwal	Palwal	GP Chirwari	Soak pit	6
9.	Palwal	Palwal	GP Rehrana	Soak pit	9
10.	Palwal	Palwal	GP Taraka	Soak pit	7
11.	Hisar	Barwala	GP Matloda	Soak pit	1
	Total				**49**

Appendix 2.14

(Reference: Paragraph 2.7.3; Page 26)

Details of choupals without toilet facilities

Sl No.	Name of District	Name of block	Name of Gram Panchayat	Total Choupals	Choupals without toilet facilities
1.	Hisar	Barwala	Badhawar	10	9
2.	Hisar	Hisar-I	Daya	2	2
3.	Hisar	Barwala	Khanpur	6	2
4.	Hisar	Barwala	Khark Punia	11	5
5.	Hisar	Hisar-I	Mangali Surtia	4	4
6.	Hisar	Barwala	Matloda	10	6
7.	Hisar	Hisar-I	Mayar	2	2
8.	Hisar	Barwala	Sandlana	9	8
9.	Hisar	Hisar-II	Sarsana	4	1
10.	Hisar	Hisar-I	Talwandi Rana	3	3
11.	Jind	Narwana	Bhikhewala	5	5
12.	Jind	Uchana	Chhattar	10	9
13.	Jind	Narwana	Dablain	8	6
14.	Jind	Narwana	Danoda Kalan	16	11
15.	Jind	Narwana	Dhakal	5	2
16.	Jind	Uchana	Dohana Khera	5	5
17.	Jind	Jind	Ikkas	3	3
18.	Jind	Jind	Intal Kalan	3	3
19.	Jind	Uchana	Kuchrana Kalan	4	3
20.	Jind	Uchana	Makhand	3	3
21.	Jind	Jind	Radhana	8	6
22.	Jind	Narwana	Rajgarh Dhobhi	2	2
23.	Kurukshetra	Pehowa	Bherian	2	2
24.	Kurukshetra	Shahbad	Bijar Pur	2	1
25.	Kurukshetra	Shahbad	Nalvi	6	2
26.	Kurukshetra	Pehowa	Ramgarh Rod	2	2
27.	Kurukshetra	Shahbad	Teora	3	1
28.	Palwal	Hathin	Chhainsa	2	1
29.	Palwal	Palwal	Chirwari	2	1
30.	Palwal	Palwal	Jodhpur	7	7
31.	Palwal	Palwal	Rehrana	4	2
32.	Palwal	Hathin	Roopraka	5	5
33.	Palwal	Palwal	Taraka	10	6
34.	Yamuna Nagar	Jagadhari	Amadalpur	4	2
35.	Yamuna Nagar	Jagadhari	Dayal Garh	4	3
36.	Yamuna Nagar	Jagadhari	Dudhla	4	1
37.	Yamuna Nagar	Bilaspur	Nagli-32	4	4
38.	Yamuna Nagar	Bilaspur	Sultanpur	3	3
Total				**197**	**143**

Appendix 2.15

(Reference: Paragraph 2.7.4; Page 27)

List of GPs where garbage shed had been constructed

Sr. No.	Name of District	Name of Block	Name of Gram Panchayat	Remarks
1.	Hisar	Barwala	GP Badhawar	2 in no. Garbage shed constructed in village. One shed is used by children for gym and second vacant. It has been seen that garbage is scattered here and there on the side of the road.
2.	Hisar	Barwala	GP Khanpur	Garbage shed was constructed approximate 8-10 years ago but not in use. Garbage was scattered here and there on road.
3.	Hisar	Barwala	GP Matloda	Garbage is scattered here and there on the side of the road. No efforts have been made by the GP for the segregation and safe disposal of solid waste.
4.	Hisar	Hisar-2	GP Arya Nagar	It has been seen that Garbage shed was locked. Garbage was scattered here and there on the side of the road.
5.	Hisar	Hisar-2	GP Balasmand	Garbage was scattered here and there on the side of the road and solid waste is lying surrounding the Garbage shed. Shed is lying unutilised.
6.	Jind	Jind	GP Ikkas	Plastic waste had been dumped outside of Garbage shed. Segregation of waste not available. Garbage is scattered on roadside area.
7.	Jind	Narwana	GP Rajgarh Dhobi	Garbage was scattered here and there on road.
8.	Jind	Narwana	GP Dablain	Garbage shed was not in use.
9.	Jind	Uchana	GP Karsindhu	Garbage shed was in bad condition and not functional. Garbage was scattered here and there on road, dumped at the edge of Barsola minor.
10.	Kurukshetra	Pehowa	GP Ramgarh Rod	Gram Panchayat has constructed their garbage shed but it is not in use for waste segregation. Household waste had been dumped at various sites.
11.	Kurukshetra	Pehowa	GP Jakhwala	Garbage shed was not in use.
12.	Yamuna Nagar	Jagadhri	GP Dayalgarh	Garbage shed was being used by villagers for storing animal's fodder.
13.	Yamuna Nagar	Jagadhri	GP Dudhla	Garbage was scattered here and there outside of shed. The shed was not in use.
14.	Jind	Jind	GP Radhana	Garbage shed was not in use.
15.	Jind	Narwana	GP Bhikhewala	Garbage shed was functional.

Appendix 2.16

(Reference: Paragraph 2.7.5; Page 27)

List of Gram Panchayats where plastic was found disposed in ponds

Sl No.	Name of District	Name of PS	Name of Gram Panchayat	Remarks
1.	Hisar	Barwala	GP Badhawar	Plastic waste available and weeds growing in three pond system. Grey water is used by farmers for irrigation without treatment and during the rainy season system for lifting of grey water from overflow ponds and discharging the same into Bhakra Canal has been setup.
2.	Hisar	Barwala	GP Khanpur	Grey water released into pond without treatment and plastic waste available in pond.
3.	Hisar	Barwala	GP Kharak Punia	Grey water released into three pond system. Plastic waste available and weeds growing in three pond system. Grey water is used by farmers for irrigation without treatment and during the rainy season system for lifting of grey water from overflow ponds and discharging the same into Bhakra Canal has been setup.
4.	Hisar	Barwala	GP Matloda	Grey water released into pond without treatment and plastic waste available in pond.
5.	Hisar	Barwala	GP Sandlana	Grey water released into pond without treatment and plastic waste available in pond.
6.	Hisar	Hisar-1	GP Daya	Grey water released into pond. Plastic waste available in pond.
7.	Hisar	Hisar-1	GP Dhani Jatan	Grey water released into pond. Plastic waste available in pond.
8.	Hisar	Hisar-1	GP Mangali Surita	Grey water released into pond. Plastic waste available in pond.
9.	Hisar	Hisar-1	GP Talwandi Rana	Grey water released into pond. Plastic waste available in pond.
10.	Hisar	Hisar-2	GP Balasmand	Grey water released into model pond. Plastic waste available and weeds growing in model pond. The pilaf constructed by villagers on model pond track inside barbed wire fencing.
11.	Hisar	Hisar-2	GP Arya Nagar	Grey water released into pond. Plastic waste available and weeds growing in pond.
12.	Hisar	Hisar-2	GP Patan	Grey water released into pond. Plastic waste available and weeds growing in pond.
13.	Hisar	Hisar-2	GP Sarsana	Grey water released into pond. Plastic waste available in pond.
14.	Hisar	Hisar-2	GP Tokas	Grey water released into pond. Plastic waste available in pond.
15.	Jind	Jind	GP Ikkas	Grey water released into pond without treatment and plastic waste available in pond.
16.	Jind	Uchana	GP Chhattar	Grey water released into pond without treatment and plastic waste available in pond.
17.	Jind	Uchana	GP Dohana Khera	Grey water released into pond without treatment and plastic waste is floating in pond.
18.	Jind	Uchana	GP Kuchrana Kalan	Grey water released into pond without treatment and plastic waste available in pond.
19.	Jind	Uchana	GP Makhand	Grey water released into pond without treatment and plastic waste available in pond.
20.	Kurukshetra	Pehowa	GP Bherian	Grey water released into pond. Plastic waste and weeds growing in pond.
21.	Kurukshetra	Pehowa	GP Diwana	Grey water released into pond. Plastic waste and weeds growing in pond.

Sl No.	Name of District	Name of PS	Name of Gram Panchayat	Remarks
22.	Kurukshetra	Pehowa	GP Jakhwala	Grass and mud waste and other garbage like plastic waste had been accumulated. As a result, village ponds have become dumps for solid waste and are not used for any useful purpose.
23.	Kurukshetra	Pehowa	GP Murtzapur	Grey water released into pond. Plastic waste and weeds growing in pond.
24.	Kurukshetra	Pehowa	GP Ramgarh Ror	Grey water released into pond. Plastic waste and weeds growing in pond.
25.	Kurukshetra	Shahbad	GP Bijarpur	Grey water released into pond. Plastic waste and weeds growing in pond.
26.	Kurukshetra	Shahbad	GP Mohanpur	Grey water released into pond. Plastic waste and weeds growing in pond.
27.	Kurukshetra	Shahbad	GP Nalvi	Grey water released into pond. Plastic waste and weeds growing in pond.
28.	Kurukshetra	Shahbad	GP Sudhpur	Grey water released into pond. Plastic waste and weeds growing in pond.
29.	Kurukshetra	Shahbad	GP Teora	Grey water released into pond. Plastic waste and weeds growing in pond.
30.	Palwal	Palwal	GP Taraka	Grey water is being released into the ponds without treatment. Plastic were floating in pond.

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