



SUPREME AUDIT INSTITUTION OF INDIA
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**Annual Review on the Working
of
Public Works Department
2024-25**



Government of Haryana

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**Annual Review on the Working of Public Works Department
2024-25**

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

PREFACE

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

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

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

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

I hope this Annual Review for the year 2024-25 will help in improving the quality of the working of all the branches of Public Works Departments, ensuring the financial discipline and in preparation, maintenance and submission of Monthly Accounts.

CHANDIGARH
Dated: 05/01/2026



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

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Introduction

The Annual Review on the working of the Public Works Department (PWD), provides an overview of the state of affairs in all the three branches of PWD consisting of the Irrigation, Public Health Engineering and Buildings & Roads. The purpose of the review is to highlight the important and recurrent irregularities and deficiencies noticed in the maintenance and submission of Monthly Accounts, as well as in the functioning of the Public Works Divisions. In addition to the observations made by the Office of the Principal Accountant General (A&E), Haryana, the common irregularities noticed in the functioning of the divisions by the Office of the Principal Accountant General (Audit) during Central Audit and Local Audit are also included in the Annual Review. The aim is not to find faults with the working of individual divisions; rather, it highlights general departures from codes and rules by various units functioning under the Public Works Department.

The accounting transactions of the PWD include receipts and payments under various relevant heads. These transactions, which are incorporated in the compiled PW Accounts, are effected through cash as well as stock transfer entries. The financial, accounting, and administrative rules and procedures to be followed by the PWD have been elaborated in the Departmental Financial Rules, Haryana Financial Rules, Account Code Vol. III, and the departmental manuals. Any deviation from these rules and procedures by PWD authorities adversely affects the process of financial accountability.

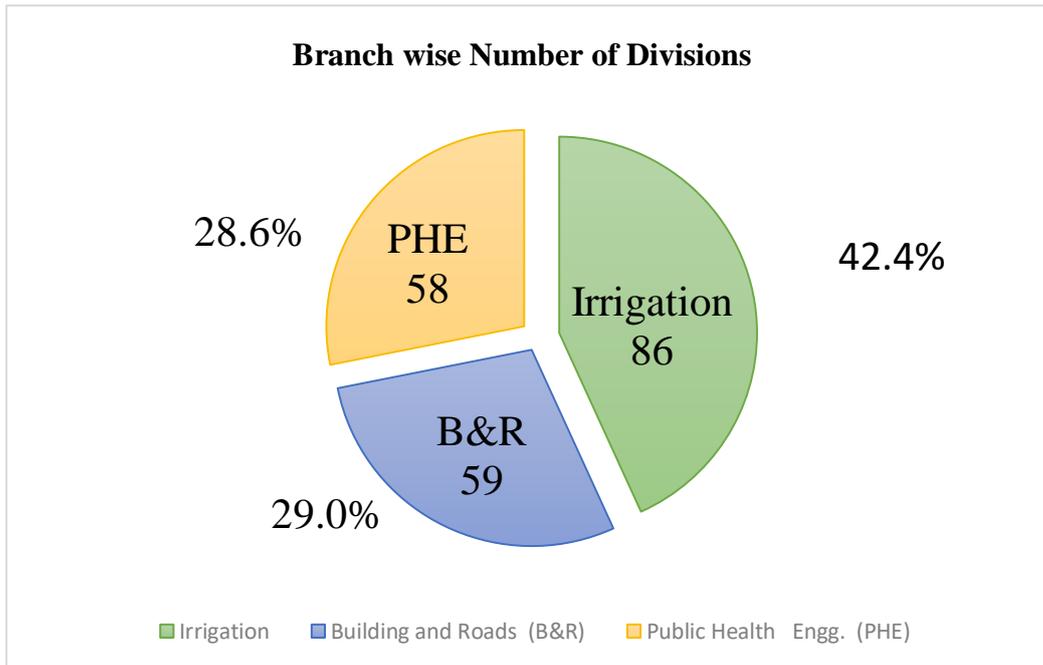
It is, therefore, imperative that the Public Works Department exercises essential controls with the necessary checks and balances in place to ensure that the accounts reflect a true and fair picture of the state of affairs of the Department. The documentation maintained by the Department should validate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

The review has been divided into three parts, 'A', 'B' and 'C'. **Part A** includes the irregularities, defects, omissions, etc., noticed during the examination of monthly accounts in the Office of the Principal Accountant General (A&E). **Part B** shows important irregularities, objections, and shortcomings noticed during Central Audit and Local Inspection of Public Works Divisions by the Office of the Principal Accountant General (Audit). **Part C** contains annexures related to Parts A and B.

Organizational Set-up

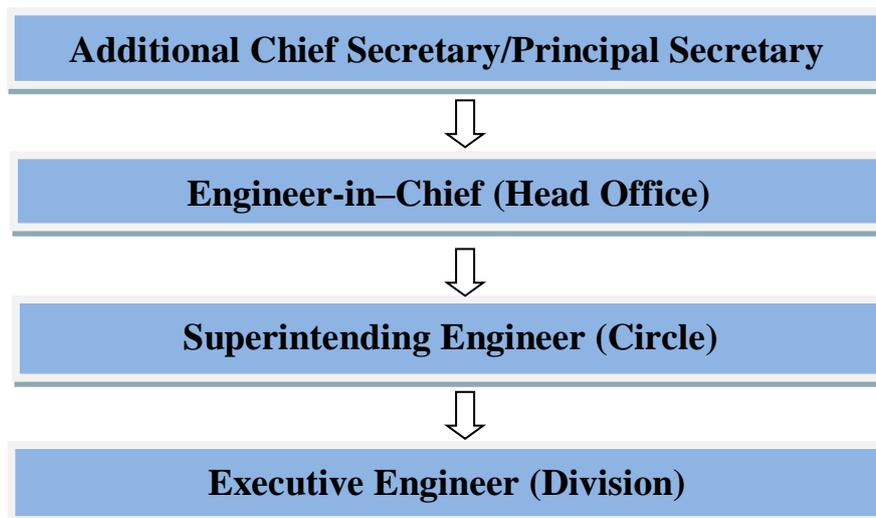
1. Branches and Divisions of Public Works Department

All Public Works Divisions under different Engineering Departments in the State of Haryana render their monthly accounts to the O/o Pr. Accountant General (A&E), Haryana. The following chart shows the number of Divisions under different Public Works Departments in the State as on 31.03.2025. The list of Divisions is given in [Annexure 1](#).



2. Structure of the Department

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

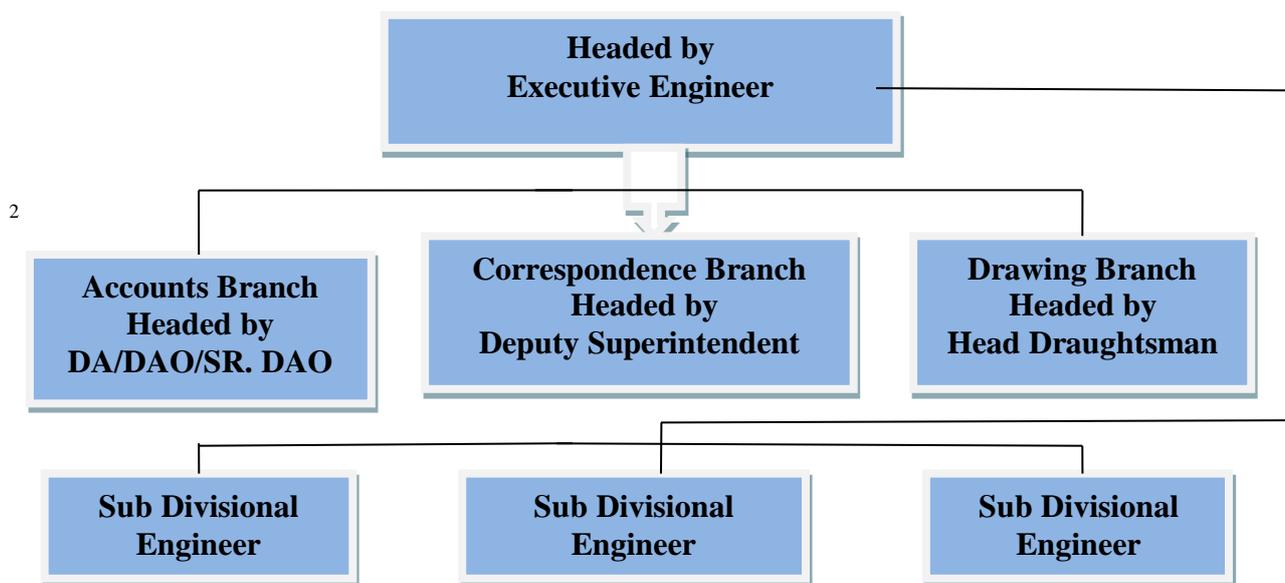


¹ PHE- Public Health Engineering
B&R- Building and Roads

3. Structure of Divisional Office

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

The structure of the Divisional Office is as shown below:



4. Range of expenditure in Divisions

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

Sl. No.	Expenditure Range (₹ in crore)	No. of Divisions in 2024-25	Percentage of Total Divisions
1.	Up to 20	54	26.60
2.	More than 20 up to 50	51	25.12
3.	More than 50 up to 100	45	22.17
4.	More than 100 up to 150	27	13.30
5.	More than 150	26	12.81
	Total	203	100

² DA- Divisional Accountant
 DAO- Divisional Accounts Officer
 SR. DAO- Senior Divisional Accounts Officer

5. Role and Responsibilities of Divisional Accountants

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

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

Divisional Accountants are considered the senior members of the office establishment of the Division, although their position is analogous to that of a Sub-Divisional Officer. Within the establishment setup, they serve as the heads of the Accounts Branch. To effectively perform the duties elaborated above, they must be provided full support by the Executive Engineer and the staff of the Divisional Office. It is essential that they receive, inter alia, all necessary documents and adequate staff to ensure the proper discharge of their responsibilities.

Divisional Accountants are under the administrative control of the Office of the Principal Accountant General (A&E), Haryana, but they work under the direct control and supervision of the Divisional Officers, i.e., the Executive Engineers. Therefore, although the Divisional Accountants have been instructed from time to time to submit complete and accurate monthly accounts on or before the due date—strictly in compliance with the Accounting and Financial Rules— the support of the Divisional Officers is crucial to enforcing financial discipline in their divisions.

**PART – ‘A’
ACCOUNTS**

The defects and irregularities noticed in the maintenance of Accounts during the year 2024-25 in the working of Public Works Divisions are detailed in the following paragraphs.

1. Delay in submission of monthly accounts

Under Article 230 of the Account Code (Volume III), all monthly accounts supported by relevant vouchers, except that of March, must be submitted to the O/o Pr. Accountant General by the 8th of the following month and those of March, by the 11th of April. It was, however, noticed that 67 Public Works Divisions submitted their monthly accounts with a delay ranging between 1 to 5 days, ([Annexure 2](#)). Delays in the submission of accounts adversely affect the timely preparation of monthly civil account.

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

Irrigation

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	18	23
6-10 days	0	0
More than 10 days	0	0

Buildings and Roads

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	30	40
6-10 days	0	0
More than 10 days	0	0

Public Health Engineering

Period	Divisions Involved	No. of Monthly A/cs
1-5 days	19	32
6-10 days	0	0
More than 10 days	0	0

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

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

Articles 89 and 213 of the Account Code (Volume-III) require that, **immediately after the end of each month**, the Divisional Officer must carry out a complete monthly settlement of accounts with all Treasuries for transactions of the entire Division. Accordingly, a “Schedule of Monthly Settlement with Treasuries” must be prepared in **Form PWA-26**, separately for: (a) Treasury receipts, and (b) certificates of issues as assigned by the Treasury Officers. This Form PWA-26 is required to be submitted in original to the Office of the Principal Accountant-General (Accounts & Entitlement), along with the monthly accounts of the Division. However, many Divisions routinely fail to comply with these codal mandates. The required settlement schedule (Form PWA-26) is seldom attached to the monthly accounts; when submitted, it is often delayed or provided only after repeated reminders (pursuance). Such delayed or non-submission leads to **non-reconciliation** between Divisional records and Treasury records — a lapse that carries serious risks, including embezzlement or fraud. Details of the non-submission of Forms PWA -26 by various Divisions of Public Works are given in [Annexure 3](#). Details of the non-submission of Form PWA-26 by various Divisions of Public Works are provided in the relevant audit reports (e.g. in Annexure-3), and an age-wise analysis of the backlog of pending Form-PWA-26 submissions is often presented (e.g. up to March 2025). Age-wise analysis of pending Forms PWA- 26 is given below:

Table-2

Age-wise analysis of Pending Form PWA 26 and the number of Divisions involved therein (Up to March 2025)

	Branch wise Divisions				Form PWA-26			
	Irrigation	B&R	PHE	Total	Irrigation	B&R	PHE	Total
Up to 2 months	3	2	2	7	3	2	2	7
= > 3 months but < 6 months	0	0	1	1	0	0	3	3
= > 6 months but < 12 months	0	0	1	1	0	0	6	6
= > 12 months but < 24 months	0	0	0	0	0	0	0	0

Total	3	2	4	9	3	2	11	16
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As shown above, 16 PWA-26 Forms were awaited from 9 Public Works Divisions as on 31.03.2025. References have been made to Engineer-in-Chiefs of Public Works Departments regularly for instructing Divisional Officers to send Forms PWA-26 on monthly basis.

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

3. Non-remittance of Departmental Receipt into the Treasury

As per Rule 2.4 of Punjab Financial Rules, Volume-I, receipts collected by the Divisions should be remitted into treasury on the same day or latest by the morning of the next day. However, it has been noticed that an amount of ₹969.49 lacs was lying unremitted in treasury as on 31-03-2025 in various Divisions as shown in [Annexure 4](#).

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

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

Review of outstanding balances under these heads revealed that the Divisional Officers do not watch and ensure reconciliation/adjustment of corresponding debits/credits under the heads in the treasury accounts. The old balances, primarily remained unadjusted due to non-encashment of cheques by treasuries, misclassifications of encashed cheques, non-acknowledgement of remittance etc. Action to liquidate the outstanding balances has not been taken by the Divisional officers, despite repeated directions issued by the O/o Pr. Accountant General. Non-adjustment of transactions/differences relating to Public Works Remittances and Cheques are fraught with the risk of fictitious remittance in Public Works Accounts and fraudulent drawals/misappropriations from the treasuries remaining undetected. Balances lying outstanding as on 31 March 2025 under sub head ‘95-Remittance into Treasury’ was Rs. 1403.51 crore (net debit) and under sub head ‘93 -Public Works EPS’ was Rs. 203.79 crore (net credit), as detailed in [Annexure-5\(i\)\(a\)](#) and [Annexure -5\(i\)\(b\)](#) respectively.

107 Divisions were having outstanding balance of more than Rs. 5 crores, under the head 8782–102–95-Remittance into Treasuries and 26 Divisions were having outstanding balance of more than Rs. 5 crores, under the head 8782–102–93-Public Works EPS. The details have been provided in [Annexure No. 5 \(i\) \(c\)](#) and the abstract is given in Table No. 3 below:

Table-3

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

Branch	8782-102-95- Remittances into treasuries	8782-102-93- EPS
	Amount (₹ in crores) (No. of Divisions)	Amount (₹ in crores) (No. of Divisions)
Irrigation	725.34(29)	82.06(4)
B & R	1938.66(43)	356.49(5)
PHE	664.39(35)	226.23(17)
Total	3328.39(107)	664.78(26)

Due to non-receipt of Division-wise/Treasury-wise details from the Treasury, under the head 8782–Cash Remittance, 102–Public Works Remittance, 95-Remittances into Treasuries, it is not possible to segregate/trace-out/locate the concerned schedule for posting in the accounts of proper Division. There is no certainty as to whether the entire credit, afforded in the Treasury accounts, under the head has been taken into account by the Public Works Divisions, in their Form PWA-26 since no such report is available in the system.

Recommendation: *A system therefore needs to be evolved, whereby assurance could be obtained that the entire credit afforded in the treasury accounts is taken into account in the Form PWA-26 of the respective PW Divisions. Cyber Treasury needs to make available a report containing the Division-wise/Treasury-wise detail of credit afforded under the head 8782, duly matching the total receipt depicted in the monthly accounts, to facilitate reconciliation of figures by the PW Divisions.*

Further, the Divisional Officers need to be impressed upon to take appropriate action towards liquidation of the outstanding balances and ensure that departmental receipt is remitted by selecting the proper head of account (8782–Cash Remittances, 102–Public Works Remittances, 95- Remittance into treasuries) at the time of generation of e-challan.

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

All transactions relating to transfer of material/rendering of services by one Division to another, is booked under the head ‘8658–Suspense Accounts, 107–Cash Settlement Suspense Account (CSSA)’. These transactions are required to be settled by the responding Divisions **within 10 days** of the receipt of relevant documents from the originating Divisions so that no balance is left unadjusted under the head at the close of the year. Non-adjustment/delayed adjustment leads to incorrect accounting as stocks transferred from

one Division to another are issued to works by the recipient Division, without accounting it in the Stock Account. This results in adverse balances in the Stock Account. The pace of adjustment of CSSA has been very slow and it may involve the risk of fictitious transfers. A huge amount of ₹23.65 crore (net debit) was lying unadjusted under this head as on 31 March 2025 against various Divisions, as given in [Annexure 6](#).

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

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

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

It was, however, observed that the codal provisions for Deposit Works were not followed by the 19 Divisions. This resulted in an adverse balance to the tune of ₹ 80.39 crore, under the head '8443-Civil Deposit, 108-Public Works Deposits' as on 31 March 2025, in those Divisions. 2 Divisions of Irrigation, 1 Divisions of Buildings & Roads and 3 Divisions of Public Health Engineering were having adverse balance of more than ₹5 crore each. Details are given in [Annexure 7](#) and are summarised below:

Adverse Balances

Public Works Divisions	No. of Divisions	Adverse Balance (₹) as on 31 March 2025
Irrigation	9	-326351442
B&R	2	-65604559
Public Health Engineering	8	-411926432
Total	19	-803882433

Adverse Balances of more than 5 crore

Public Works Divisions	No. of Divisions	Adverse Balance (₹) as on 31 March 2025
Irrigation	2	-184644457
B&R	1	-65468946
Public Health Engineering	3	-291846970
Total	6	-541960373

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

7. Outstanding Liabilities

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

Government liabilities are required to be discharged as soon as possible and within the same financial year. In no case, the liability ought to be deferred to the next financial year. However, it was noticed that the Public Works Divisions have not fully discharged their liabilities at the close of financial year 2024-25. The bills of ₹2786.97 Lakh, ₹2159.04 Lakh and ₹11206.51 Lakh in respect of 09 Irrigation, 06 B&R and 19 Public Health Engineering Divisions respectively were pending as on 31 March 2025. The details of the pending bills are given in [Annexure 8](#).

PART 'B'

AUDIT

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

Irregularities observed in Central Audit and Local Audit

9.1 Common Types of Irregularities Observed in Central Audit

The following common irregularities were noticed during the audit:

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

9.2 Pendency of Inspection Reports and Audit Paras as on 31.03.2025

1) As per Compliance Audit Guidelines 2016 Para 6.4, a period of four weeks is allowed to the Audit Units to provide responses to the audit findings contained in the Inspection Report. However, there was a delay in submission of initial replies to the Inspection Reports. Details of such Divisions where replies were not received within prescribed period have been given in [Annexure 9](#).

(2) 1004 Inspection Reports and 4353 Paras were outstanding at the end of March 2025. With the passage of time, it will become difficult for the department to get these outstanding objections settled or to effect recoveries from the officials responsible for shortages/misappropriation etc. Branch wise break up is given in the table below:

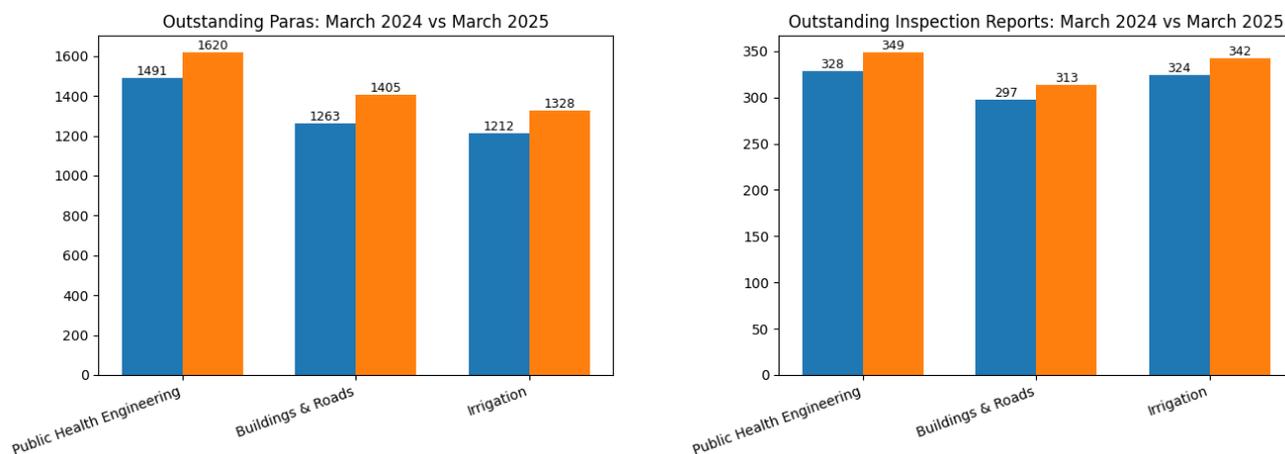


Fig 2- YoY increase in Outstanding IRs and Audit Paras

9.3 Irregularities in Tendering and Procurement Process

During the course of audit of accounts of Public Works Divisions, irregularities such as was noticed in 2 Divisions of Public Health Engineering branch, 4 Divisions of Buildings & Roads branch and 7 Divisions of Irrigation branch as shown in [Annexure 10](#). Further, these issues have been highlighted in the Inspection Reports and remain outstanding as on date.

9.4 Arrears in Submission of Tools and Plants Returns

To guard against shortage/pilferage/mis-appropriation of funds, Tools and Plants (T&P) return is required to be prepared annually and it is reviewed by the Inspection Parties at the time of local audit. The preparation of T&P Returns was in arrears in 12 Divisions i.e. 1 Divisions of Public Health Engineering branch, 8 Divisions of Buildings & Roads branch & 3 Divisions of Irrigation branch as given below: - (Details are given in [Annexure 11](#))

Name of Branch	No. of Divisions as on March 2025	No. of Divisions as on March 2024	No. of Paras as on March 2025	No. of Paras as on March 2024
Public Health Engineering	1	5	1	16
Buildings & Roads	8	0	8	0

Irrigation	3	2	3	3
Total	12	7	12	19

9.5 Excess Consumption of Materials in Works

During the course of audit of accounts of Public Works Divisions, irregularities regarding excess consumption of material were noticed in 7 Divisions of Public Health Engineering branch as shown in table (Details are given in [Annexure 12](#)).

Name of Branch	No. of Divisions as on March 2025	No. of Divisions as on March 2024	No. of Paras as on March 2025	No. of Paras as on March 2024
Buildings & Roads	0	2	0	3
Public Health Engineering	7	6	7	14
Total	7	8	7	17

9.6 Commencement of Works without Sanction of Estimates.

39 Divisions i.e. 38 Division of Irrigation Branch and 1 Divisions of Buildings & Roads Branch had commenced work and incurred expenditure without the sanction of estimate during the year. (Details are given in [Annexure 13](#)).

Name of Branch	No. of Divisions as on March 2025	No. of Divisions as on March 2024	No. of Paras as on March 2025	No. of Paras as on March 2024
Irrigation	38	3	96	3
Buildings & Roads	1	7	1	13
Total	39	10	97	16

9.7 Non-submission of Completion Reports for Works

Through Completion Report, it is seen that the contractor completes the work in compliance with contractual terms and conditions. Completion Reports in respect of 3 Divisions of Public Health

Engineering branch were not being submitted as shown in the table (Details are given in [Annexure 14](#)).

Name of Branch	No. of Divisions as on March 2025	No. of Paras as on March 2025
Public Health Engineering	3	4
Buildings & Roads	0	0
Irrigation	0	0
Total	3	4

9.8 Blockade of Government Funds due to Excess Procurement of Stores

Rule 15.2 of DFR Volume I adopted by Haryana Government requires that purchase must be made in the most economical manner in accordance with the definite requirements of public service. It has, however, been observed that huge stores have been purchased without assessing the actual requirement, by various Public Works Divisions resulting in blockade of Government money amounting to ₹224.12 lakh. (Details are given in [Annexure 15](#) and abstract is given below). Moreover, these issues have been emphasized in the Inspection Reports and remain unaddressed as on date.

Name of Branch	No. of Divisions as on March 2025	No. of Divisions as on March 2024	No. of Paras as on March 2025	Amount (₹ in lakh) as on March 2025
Public Health Engineering	1	9	1	86.57
Buildings & Roads	7	0	7	113.95
Irrigation	4	1	4	23.6
Total	12	10	12	224.12

9.9 Excess Expenditure Incurred over Sanctioned Estimates

Expenditure to the tune of ₹2021.92 lakh has been incurred by the Divisions in excess of estimates during the year in 1 Division of Public Health Engineering branch, 13 Division of Buildings & Roads Branch & 21 Divisions of Irrigation branch (Details are given in [Annexure 16](#) and abstract is given below). Inspection Reports have highlighted these issues, and they persist without resolution as of now.

Name of Branch	No. of Divisions as on March 2024	No. of Divisions as on March 2025	No. of Paras as on March 2024	No. of Paras as on March 2025	Amount (₹ in lakh) as on March 2025
Public Health Engineering	1	1	3	1	49.14
Buildings & Roads	7	13	13	41	1377.23
Irrigation	0	14	0	21	595.55
Total	8	28	16	63	2021.92

9.10 Wasteful Expenditure

All the branches of Public Works Department, i.e. Irrigation, Public Health Engineering and Buildings & Roads have incurred excess expenditure amounting to ₹116.88 lakh during the course of the year. (Details are given in [Annexure 17](#) and abstract is given below). Additionally, the Inspection Reports have highlighted these issues, and they persist as of the current date.

Name of Branch	No. of Divisions as on March 2025	No. of Paras as on March 2025	Amount (₹ in lakh) as on March 2025
Public Health Engineering	1	1	44.55
Buildings & Roads	0	0	0
Irrigation	8	8	72.33
Total	9	9	116.88

9.11 Irregular payments

In 4 Division of Public Health Engineering branch, irregular payments to the tune of ₹138.27 lakh has been made during the year. (Details are given below)

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1.	Executive Engineer Public Health Engineering Department Rohtak- 2	8	59.45
2.	Executive Engineer Public Health Engineering Department Fatehabad-1	6(4)	9.16
3.	Executive Engineer, Public Health Engineering Department, Tohana	3	68.02
4.	Executive Engineer, Public Health Engineering Department, Narnaul-3	1AP	1.64
	Total	4	138.27

9.12 Non-completion of Works

Various works were not completed and the public was deprived of the benefit due to non-completion of these works despite incurring expenditure to the tune of ₹ 17672.85 lakh during the year 2024-25 in the three branches of the Public Works Department as given below (Details are given in [Annexure 18](#)). Moreover, these issues have been emphasized in the Inspection Reports and remain unaddressed as yet.

Name of Branch	No. of Division	No. of Paras	Amount (₹ in lakh)
Public Health Engineering	5	6	2030.63
Buildings & Roads	7	13	15569.89
Irrigation	8	8	72.33
Total	20	27	17672.85

9.13 Pendency of Outstanding Recoveries

It has been observed that there are *recoveries amounting to ₹ 6970.46 lakh* still pending in 3 (three) Branches of Public Works Department. (Details are given in [Annexure 19](#) and abstract is given below). Additionally, the Inspection Reports have brought attention to these issues, and they continue to be unresolved as of the current date.

Name of Branch	No. of Divisions as on March 2025	No. of Divisions as on March 2024	No. of Paras as on March 2025	Amount (₹ in lakh) as on March 2025
Public Health Engineering	5	12	8	3873.14
Buildings & Roads	10	8	28	2178.86
Irrigation	7	12	9	918.46
Total	22	32	45	6970.46

9.14 Deficiencies in Internal Checks on Financial Transactions

During the course of audit, irregularities of different types (such as e.g. Proper vouchers were not attached with bills in cash book, overwriting and cutting in cash book and improper maintenance of service books) were noticed in 26 Divisions of Irrigation branch (Details are given in [Annexure 20](#) and abstract is given below) and the paras related to it remain outstanding as of date.

Name of Branch	No. of Divisions	No. of Paras
Irrigation	26	26
Total	26	26

9.15 Undue Financial Benefits to Contractors

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

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

³ DNIT- Detail notice inviting tender

5. Additional secured advance

The undue financial benefit to the tune of ₹111.23 lakhs has been given in favour of contractors during the year 2024-25 in 2 branches of the Public Works Department.

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

Name of Branch	No. of Divisions as on March 2025	No. of Divisions as on March 2024	No. of Paras as on March 2025	No. of Paras as on March 2024	Amount (₹ in lakh) as on March 2025	Amount (₹ in lakh) as on March 2024
Public Health Engineering	4	6	4	13	111.23	618.96
Buildings & Roads	1	10	1	41	-	1477.28
Irrigation	0	2	0	2	0	523.60
Total	5	18	5	56	111.23	2619.84

9.16 Non-conduct of Half-Yearly Review of Measurement Books

During the audit, irregularity was noticed in 02 Division of the Public Health Engineering branch and the paras related to it remain outstanding as of date.

PUBLIC HEALTH ENGINEERING

Sr.No.	Name of Division	Para No.	Amount (in lakh)
1.	Executive Engineer Public Health Engineering Department Rohtak-2	9(4)	-
2.	Executive Engineer Public Health Engineering Department Rohtak-3	13(1) 14(6)	- -

9.17 Irregular Execution and Non-compliance with Contractual Conditions

According to Para 13.1.1 of the Haryana Public Works Code, a contract is a formal written agreement between the parties which states that one of them will supply goods or render services or perform work in an agreed manner for an agreed amount. All works done under the agreement are called 'contract works', and the agreement for such works, which shall necessarily be in writing, will generally contain conditions regarding the amount of work to be done and the time within which it is

to be completed. Further, according to Para 13.1.2, a tender or bid shall become a binding contract only when it is accepted by the employer or his authorised representative.

During the audit, irregularity with regards to non-deposit of performance security, non-submission of insurance documents by the contractor, and non-submission of the work programme was noticed in 34 Divisions. (Details are given in [Annexure 22](#) and the abstract is given below) and the paras related to it remain outstanding as of date.

Name of Branch	No. of Divisions as on March 2025	No. of Divisions as on March 2024	No. of Paras as on March 2025	No. of Paras as on March 2024	Amount (₹ in lakh) as on March 2025	Amount (₹ in lakh) as on March 2024
Buildings & Roads	0	2	0	6	0	7821.16
Irrigation	34	5	75	7	456	2260.33
Total	34	7	75	13	456	10081.49

9.18 Incomplete Maintenance of Register of Works

During the audit, irregularity regarding preparation of Register of Receipt/expenditure Books was noticed in 4 Division of the Irrigation branch and the paras related to it remain outstanding as of date.

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (₹ in Lakh)
1.	Executive Engineer Vigilance Division, Ambala	4	0
2.	Superintending Engineer Bakhra Water Circle, Kaithal	4	0
3.	Executive Engineer Narwana Water Services Division, Narwana	3	0
4.	Executive Engineer Safidon Water Services Division, Jind	1	0

9.19 Non-maintenance of Material Accounts

Para No. 25.6.5 of the PWD Code provides that a quarterly report of defective or old machinery shall be prepared and the machinery shall be inspected by the Mechanical Divisional Officer or the

concerned Divisional Officer. If the concerned officer declares the machine as condemned and directs for disposal, the machine has to be destroyed by cutting it into pieces before disposal so that the machine cannot be used further.

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

During audit, it was noticed that 03 Divisions of Irrigation branch were not maintaining the account of material and the paras related to it remain outstanding as of date.

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2024-25
1	Executive Engineer , Construction Division No 21, Rohtak	3
2	Safidon Water Services Division, Jind	1
3	Gohana Water Services Division, Gohana	4
	Total	3

9.20 Non-conduct of Timely Verification of Stores and Stocks

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

During the audit of 05(five) Divisions of the Irrigation branch (Details are given in [Annexure 23](#) and abstract is given below), it was observed that though store and stock registers of movable and immovable property were prepared in the office, but annual physical verification of stores and stock was not being done every year by the head of the office. The possibility of misuse of goods cannot be ruled out due to the lack of annual physical verification of stores and stock registers.

Name of Branch	No. of Divisions	No. of Paras	Amount (₹ in Lakh)
Irrigation	5	5	0
Total	5	5	0

PART 'C'

Annexure – 1

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

Irrigation Branch

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

38.	067	Sampla Water Services Division, Rohtak
39.	068	Jhajjar Water Services Division, Jhajjar
40.	069	Water Services Mechanical Division, Rohtak
41.	071	Vigilance Division, Rohtak
42.	072	Vigilance Division, Hisar
43.	073	Vigilance Division, Kaithal
44.	074	Vigilance Division, Karnal
45.	076	Water Services Division, Gohana
46.	077	Water Services Division, Safidon
47.	078	Jind Water Services Division, Jind
48.	079	Faridabad Water Services Division, Faridabad
49.	080	Palwal Water Services Division, Palwal
50.	081	Mewat Water Services Division, Nuh
51.	082	Yamuna Water Services Mechanical Division, Faridabad
52.	083	Jui Water Services Division, Bhiwani
53.	084	Bhiwani Water Services Division, Bhiwani
54.	085	Siwani Water Services Division, Bhiwani
55.	086	Lift Water Services Mechanical Division, Bhiwani
56.	087	Loharu Water Services Division, Bhiwani
57.	088	Loharu Water Services Division, Charkhi Dadri
58.	089	Loharu Water Services Mechanical Division, Charkhi Dadri
59.	091	Water Services Mechanical Division, Rewari
60.	092	Water Services Division No.-1, Rewari
61.	093	Water Services Division No. II, Rewari
62.	094	Water Services feeder Division, Rohtak
63.	095	Mahendergarh Water Services Division, Charkhi Dadri
64.	096	Mahendergarh Water Services Division, Mahendergarh
65.	097	Mahendergarh Water Services Division, Narnaul
66.	098	Mahendergarh Mechanical Division, Narnaul
67.	099	Satluj Yamuna Link Division, Ambala
68.	100	Water Services Division, Ambala
69.	101	Water Services Division, Kurukshtra
70.	104	Project Division, No. 3, Ambala
71.	105	Procurement & Disposal Division, Panchkula
72.	107	Vigilance Division, Sonapat
73.	109	Vigilance Division, Sirsa
74.	113	Water Data collection Division, Karnal
75.	118	Vigilance Division, Ambala
76.	120	Workshop Division, Charkhi Dadri
77.	122	Rewari Lift Irrigation Water Services Division, Jhajjar
78.	123	Vigilance Division, Rewari
79.	130	Construction Water Services Division No.-33, Rewari
80.	133	Inter State Liason Division, Delhi
81.	135	Water Services Division Irrigation, Gurugram
82.	136	Project Division No. 1, Panchkula
83.	140	Water Services Division, Panchkula
84.	141	Construction Division No.-26, Gurugram
85.	142	Construction Division No. 28, Jind
86.	143	Water Services Mechanical Division, Jhajjar

Buildings & Roads Branch

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

44.	055	Provincial Division, Fatehabad
45.	103	Asian Development Bank Project Division. No.1 (National Highway), Faridabad
46.	104	Provincial Division No.3, Hisar
47.	108	Construction Division, Chandigarh
48.	118	Construction Division (National Highway), Panchkula
49.	119	Provincial Division (National Highway), Jind
50.	120	Quality Control Division, Faridabad
51.	121	Quality Control Division, Karnal
52.	124	Provincial Division, Jhajjar
53.	125	Provincial Division, Rewari
54.	126	Provincial Division, Bahadurgarh
55.	127	Construction Division, Gurugram
56.	128	Provincial Division No.1, Sonapat
57.	129	Provincial Division No.-2, Sonapat
58.	130	Horticulture Division, Gurugram
59.	156	Provincial Division No.-2, Kaithal

Public Health Engineering Branch

Sr. No.	Code No.	Name of Division
1.	061	Public Health Engineering Division, Ambala
2.	062	Public Health Engineering Division, Panchkula
3.	063	Public Health Engineering Division No.-1, Nuh (Palwal)
4.	064	Public Health Engineering (Mechanical) Division, Ambala
5.	066	Public Health Engineering Division No.-1, Rohtak
6.	067	Public Health Engineering Division, Gurugram
7.	068	Public Health Engineering Division No.-1, Hisar
8.	069	Public Health Engineering Division No.-2, Hisar
9.	070	Public Health Engineering Division No.-1, Bhiwani
10.	071	Public Health Engineering Division No.-2, Bhiwani
11.	072	Public Health Engineering Division No.-1, Faridabad
12.	073	Public Health Engineering Division No.-1, Jind
13.	074	Public Health Engineering Division No.-1, Rewari
14.	075	Public Health Engineering Division No.-1, Karnal
15.	076	Public Health Engineering Division No.-1, Narnaul
16.	078	Public Health Engineering Division, Kurukshetra
17.	081	Public Health Engineering Division (Ground Water Investigation), Rewari
18.	085	Public Health Engineering Division No.-2, Sirsa
19.	086	Public Health Engineering Division No.-2, Rohtak
20.	088	Public Health Engineering Division, Hansi
21.	089	Public Health Engineering Division No.-1, Jhajjar
22.	090	Public Health Engineering Division No.-3, Palwal
23.	091	Public Health Engineering Division No.-2, Sonapat
24.	092	Public Health Engineering Division, Bahadurgarh
25.	093	Public Health Engineering Division No.-1, Panipat
26.	094	Public Health Engineering Division, Narwana
27.	095	Public Health Engineering Division, Naraingarh
28.	097	Public Health Engineering Division No.-1, Kaithal
29.	098	Public Health Engineering Division No.-2, Yamuna Nagar
30.	102	Public Health Engineering Division No.-1, Gohana

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

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

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

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

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

<p>13. Water Services Division No. II, Rewari</p> <p>14. Mahendergarh Water Services Division, Mahendergarh</p> <p>15. Water Services Division, Ambala</p> <p>16. Water Services Division, Kurukshtra</p> <p>17. Rewari Lift Irrigation Water Services Division, Jhajjar</p> <p>18. Construction Division No. 28, Jind</p>	<p>12. Public Health Engineering Division, Mahendergarh</p> <p>13. Public Health Engineering Division No.-2, Kaithal</p> <p>14. Public Health Engineering Division No.-1, Kaithal</p> <p>15. Public Health Engineering Division, Fatehabad</p> <p>16. Public Health Engineering Division, Bawal</p> <p>17. Public Health Engineering (Mechanical) Division, Sonapat</p> <p>18. Public Health Engineering Division No.-3, Narnaul</p> <p>19. Public Health Engineering Division(GWI), Rewari</p>	<p>17. Provincial Division No.2, Ambala Cantt.</p> <p>18. Quality Control Division, Faridabad</p> <p>19. Provincial Division, Jhajjar</p> <p>20. Provincial Division, Bahadurgarh</p> <p>21. Construction Division, Gurugram</p> <p>22. Provincial Division No.1, Sonapat</p> <p>23. Provincial Division No.-2, Sonapat</p> <p>24. Provincial Division No.-2, Kaithal</p> <p>25. Construction Division, Chandigarh</p> <p>26. Provincial Division No.1, Hisar</p> <p>27. Provincial Division, Narwana</p> <p>28. Provincial Division, Panipat</p> <p>29. Electrical Division, Hisar</p> <p>30. Dy. Director Research Lab, Hisar</p>
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Source: - Principal Accountant General(A&E), Haryana.

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

DIVISION WISE DETAIL OF PENDING FORM-26 AS ON 31 MARCH 2025

IRRIGATION BRANCH

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

Pendency for the period	No of Divisions involved	No of Form PWA-26
Up to 2 months	03	03
Total	03	03

Upto 2 months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2025
1.	46	Water Services Division, Kaithal	02/2025	01
2.	95	Mohinder Garh W/S Division, Charkhi Dadri	02/2025	01
3.	140	Water Services Divn No.1, Panchkula	02/2025	01
Total				03

BUILDINGS AND ROADS BRANCH

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

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

Upto 2 months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2025
1.	104	Provl. Division No-3, Hissar	02/2025	01
2.	125	Prov. Division, Rewari	02/2025	01
Total			02	02

PUBLIC HEALTH ENGINEERING BRANCH

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

Pendency for the period	No of Divisions involved	No of Form PWA-26
Equal to or more than 6 months but less than 12 months	01	06
Equal to or more than 3 but less than 6 months	01	03
Up to 2 months	02	02
Total	04	11

Upto 2 months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2025
1.	106	Public Health Eng. Divn. Punhana at Palwal	02/2025	01
2.	155	Public Health Engg. Div No.II, Palwal	02/2025	01
Total				02

Equal to or more than 03 but less than 06 Months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2025
1.	86	Public Health Engg. Division No-II,Rohtak	12/2024	03
Total			01	03

Equal to or more than 06 but less than 12 Months

Sr. No.	Code No.	Name of Division	Form PWA-26 submitted upto	Pending Form PWA-26 upto 03.2025
1.	102	Public Health Engg. Division, Gohana	09/2024	06
Total			06	06

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

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

**Non-Remittance of Departmental Receipt into Treasury
IRRIGATION**

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2025
1.	077	Safidon Water Services Division, Safidon	253
2.	078	Water Services Division, Jind	1615
3.	081	Mewat Water Services Division, Nuh	7457
Total			9325

BUILDINGS & ROADS

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2025
1.	015	Provincial Division, Panipat	10410
2.	036	Provincial Division No.-4, Rohtak	83000000
3.	039	Provincial Division No. 2, Karnal	13
4.	050	Horticulture Division, Chandigarh	1
5.	128	Provincial Division No.-1, Sonapat	11581460
6.	129	Provincial Division No. 2, Sonapat	2347461
Total			96939345

PUBLIC HEALTH ENGINEERING

Sr. No.	Code No.	Name of Division	Balance (₹) as on 31 March 2025
1.	072	Public Health Engineering Division No.-1, Faridabad	17
2.	090	Public Health Engineering Division No.-3, Palwal	10
3.	093	Public Health Engineering Division No.- 1, Panipat	40
4.	147	Public Health Engineering Division No.- 2, Jind	2
Total			69

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

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

**Age-wise analysis of outstanding balances (as on 31 March 2025) under head 8782-102-95
Remittance into Treasuries**

IRRIGATION

Outstanding Balance less than one year (Functional)	8000642928
Outstanding Balance more than five years (Non-functional)	447015
Total	8001089943

Outstanding balance less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	6	Construction Division No.-6, Hisar	-1009911
2	7	Construction Division No.- 7, Hisar	34723289
3	9	Saraswati Heritage Division No.-3, Kaithal	2036736
4	14	Saraswati Heritage Division No.- 2, Kurukshetra	58939348
5	17	Saraswati Heritage Division No.-1, Jagadhri	43438687
6	18	Hathini Kund Barrage Division No.-1, Jagadhri	39208099
7	19	Construction Division No.-19, Rohtak	4944887
8	21	Construction Division No.-21, Rohtak	-1208758
9	22	Bond Water Services, Bhiwani	51348510
10	23	Construction Division No.- 23, Panipat	-178725438
11	30	Construction Division No.- 30, Gohana	134067033
12	31	Construction Division No.-31, Gurugram	213296
13	32	Construction Division No.-32, Bahadurgarh	699260246
14	35	Water Services Division, Gurugram	144904967
15	36	Water Services Division, Dadupur	183235820
16	38	Water Services Division, Jagadhri	28712274
17	39	Water Services Division, Sonapat	2843302
18	40	Rai Water Services Division, Sonapat	45724753
19	41	Delhi Water Services Division, Delhi	788195319
20	42	Water Services Division, Karnal	105377698
21	43	Indri Water Services Division, Karnal	16673301
22	44	Water Services Division, Panipat	996628771
23	45	Water Services (Mechanical) Division, Karnal	6100814
24	46	Water Services Division, Kaithal	44195120
25	47	Pundri Water Services Division, Kaithal	186488279
26	48	Water Services Division, Narwana	79905529
27	49	Water Services Division, HisarHisar	686822464
28	50	Adampur Water Services Division, Hisar	33802192
29	51	Hansi Water Services Division, Hansi	223381434
30	52	Water Services Division, Tohana	204805114
31	53	Water Services Division, Fatehabad	-28942492
32	54	Water Services (Mechanical) Division, Hisar	40368959
33	55	Water Services Division, Sirsa	20975420
34	56	Rori Water Services Division, Sirsa	4019695
35	57	Nehrana Water Services Division, Sirsa	5345990

36	58	Ghaggar Water Services Division, Sirsa	25169950
37	66	Water Services Division, Rohtak	40789466
38	67	Sampla Water Services Division, Rohtak	109067768
39	68	Jhajjar Water Services Division, Jhajjar	218842112
40	69	Water Services (Mechanical) Division, Rohtak	27325117
41	71	Vigilance Division, Rohtak	-170333
42	72	Vigilance Division, Hisar	-1792680
43	73	Vigilance Division, Kaithal	299544
44	74	Vigilance Division, Karnal	-177856
45	76	Water Services Division, Gohana	43906473
46	77	Safidon Water Services Division, Safidon	40600007
47	78	Jind Water Services Division, Jind	37720859
48	79	Faridabad Water Services Division, Faridabad	317130975
49	80	Palwal Water Services Division, Palwal	-16011043
50	81	Mewat Water Services Division, Nuh	42357247
51	82	Yamuna Water Services (Mechanical) Division, Faridabad	4692061
52	83	Jui Water Services Division, Bhiwani	141098701
53	84	Bhiwani Water Services Division, Bhiwani	101500345
54	85	Siwani Water Services Division, Bhiwani	56750845
55	86	Lift Water Services (Mechanical) Division,	5792136
56	87	Loharu Water Services Division, Bhiwani	34762112
57	88	Loharu Water Services Division, Charkhi Dadri	43276195
58	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	12765804
59	91	Water Services (Mechanical) Division, Rewari	42246049
60	92	Water Services Division No. -I, Rewari	87171108
61	93	Water Services Division No.-II, Rewari	171279084
62	94	Water Services Feeder Division, Rohtak	674858881
63	95	Mahendergarh Water Services Charkhi Dadri	53824687
64	96	Mahendergarh Water Services Division, Mahendergarh	13835197
65	97	Mahendergarh Water Services Division, Narnaul	159789097
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	3198560
67	99	Satluj Yamuna Link Water Services Division, Ambala	52891619
68	100	Water Services Division, Ambala	24915170
69	101	Water Services Division, Kurukshetra	88681283
70	104	Project Division No.-III, Ambala	109399
71	105	Procurement & Disposal Division, Panchkula	15100543
72	107	Vigilance Division, Sonapat	103686
73	109	Vigilance Division, Sirsa	173237
74	113	Water Data Collection, Karnal	334664
75	118	Vigilance Division, Ambala	-414794
76	120	Workshop Division, Charkhi Dadri	19219747
77	122	Rewari Lift Irrigation, Jhajjar	59882842
78	123	Vigilance Division, Rewari	-122976
79	130	Construction Division No. -33, Rewari	1136282
80	133	Inter State Liaison Division, Delhi	36220838
81	135	Water Services Division, Gurugram	321828815

82	136	Project Division No.-I, Panchkula	150327262
83	140	Water Services Division, Panchkula	10222734
84	141	Construction Division No.- 26, Gurugram	2775800
85	142	Construction Division No.- 28, Jind	16368828
86	143	Water Services Mechanical Division, Jhajjar	2188734
Total			8000642928

Outstanding Balance more than five years (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	59	Joint Director HIRMI Division, Kurukshetra	328011
2	60	Deputy Director Research, Kurukshetra	-64028
3	70	Utter Yamuna River Board, Delhi	119793
4	119	Workshop Division, Karnal	49300
5	131	Construction Division No.-I, Kaithal	13939
Total			447015

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

Outstanding balance less than one year (functional)	19303601335
Outstanding balance more than five year (Non-functional)	-5219883
Total	19298381452

Outstanding balance less than one year (Functional)			
Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	63946020
2	2	Provincial Division No-II, Rohtak	114971060
3	3	Provincial Division No.-I, Gurugram	142078669
4	4	Provincial Division, Panchkula	2191770317
5	5	Provincial Division No.-I, Faridabad	953499135
6	6	Provincial Division, Palwal	521854867
7	7	Provincial Division No. I, Karnal	492733670
8	8	Provincial Division-II, Sirsa.	144148888
9	9	Provincial Division No.-I, Hisar	20095909
10	10	Provincial Division No. I Ambala Cantt.	3556614871
11	11	Provincial Division No. I, Jind	337041353
12	12	Provincial Division, Charkhi Dadri	430531809
13	13	Provincial Division No. I, Kurukshetra.	161155756
14	14	Provincial Division No. II, Kurukshetra.	169449380
15	15	Provincial Division, Panipat	1127170761
16	16	Provincial Division, Naraingarh	206887455
17	18	Provincial Division, Hansi	805875780

18	19	Provincial Division No.-III (National Highway), Rohtak	90811621
19	20	Mechanical Division, Rohtak	1891610
20	21	Mechanical Division, Karnal	-1500904
21	22	Research Laboratory, Hisar	2979041
22	25	Provincial Division No.-2 (National Highway),	303611501
23	31	Provincial Division, Narwana	145225348
24	32	Mechanical Division, Ambala Cantt	25914094
25	33	Mechanical Division, Gurugram	6830851
26	34	Mechanical.Division, Hisar	-1510060
27	35	Provincial Division No. II, Gurugram	1208358240
28	36	Provincial Division No.-4, Rohtak.	831266475
29	38	Provincial Division, Nuh	218819064
30	39	Provincial Division No.-II, Karnal.	299411992
31	40	Electrical Division, Rohtak	168095862
32	41	Electrical Division, Ambala Cantt.	227569447
33	42	Electrical Division, Karnal	129667162
34	43	Electrical Division, Gurugram	105940815
35	46	Provincial Division, Bhiwani.	20522859
36	47	Provincial Division No.-I, Sirsa	107801203
37	48	Electrical Division, Hisar	85962232
38	01/049	Provincial Division No. II, Ambala Cantt.	105282109
39	50	Horticulture Division, Chandigarh	-89820465
40	51	Provincial Division, Jagadhri, Yamuna Nagar.	640930534
41	53	Provincial Division-I, Kaithal.	311789521
42	54	Provincial Division, Narnaul	260288955
43	55	Provincial Division, Fatehabad	186700111
44	103	Asian Development Bank Project No.-I (National Highway), Faridabad	147400006
45	104	Provincial Division No-3, Hisar	165988378
46	108	Bridge Construction Division, Chandigarh	179522130
47	118	Construction Division (National Highway), Panchkula	-15730155
48	119	Provincial Division (National Highway), Jind	100829196
49	120	Mechanical Division, Rohtak	-1475794
50	121	Quality Control Division, Karnal	-1769911
51	124	Provincial Division, Jhajjar	130805032
52	125	Provincial Division, Rewari	1101574992
53	126	Provincial Division, Bahadurgarh	39881632
54	127	Construction Division, Gurugram	341593024
55	128	Provincial Division No.- I, Sonapat	163771245
56	129	Provincial Division No. -II, Sonapat	-86361992
57	156	Provincial Division No.-II, Kaithal	207856066
58	130	Horticulture Division, Gurugram	10065323
59	049	Electrical Division, Rewari	-13012755
Total			19303601335

Outstanding Balance more than five years (Non-functional)

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

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

PUBLIC HEALTH ENGINEERING

Outstanding balance less than one year (functional)	7029030801
Outstanding balance more than five year (Non-	-24153916
Total	7004876885

Outstanding balance less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	83064373
2	62	Public Health Engineering Division, Panchkula	2712325217
3	63	Public Health Engineering Division No.-1, Nuh	14100798
4	64	Public Health Engineering (Mechanical) Division, Ambala	100461788
5	10/154	Public Health Engineering Division No.-1, Sirsa	85000871
6	66	Public Health Engineering Division No.-1, Rohtak	115508137
7	67	Public Health Engineering Division, Gurugram	76328455
8	68	Public Health Engineering Division No.-1, Hisar	47859339
9	69	Public Health Engineering Division No.-2, Hisar	115065203

10	70	Public Health Engineering Division No.-1, Bhiwani	-22584030
11	71	Public Health Engineering Division No.-2, Bhiwani	144018996
12	72	Public Health Engineering Division No.-1,	76805588
13	73	Public Health Engineering Division No.-1, Jind	172998771
14	74	Public Health Engineering Division No.-1, Rewari	76020933
15	75	Public Health Engineering Division No.-1, Karnal	160284043
16	76	Public Health Engineering Division No.-1, Narnaul	21292022
17	78	Public Health Engineering Division, Kurukshetra	93173169
18	81	Public Health Engineering Division (Ground Water Investigation), Rewari	89477912
19	85	Public Health Engineering Division No.-2, Sirsa	119461084
20	86	Public Health Engineering Division No.-2, Rohtak	220166962
21	88	Public Health Engineering Division, Hansi	14465244
22	89	Public Health Engineering Division No.-1, Jhajjar	-3451119
23	90	Public Health Engineering Division No.-3, Palwal	152667036
24	91	Public Health Engineering Division No.-2, Sonipat	39626473
25	92	Public Health Engineering Division, Bahadurgarh	81547419
26	93	Public Health Engineering Division No.-1, Panipat	120393370
27	94	Public Health Engineering Division, Narwana	71335974
28	95	Public Health Engineering Division, Naraingarh	57518091
29	97	Public Health Engineering Division No.-1, Kaithal	138430331
30	98	Public Health Engineering Division No.-2, Yamuna	167246686
31	102	Public Health Engineering Division No.-1, Gohana	54156628
32	106	Public Health Engineering Division, Punhana	5629555
33	109	Public Health Engineering Division No.-2, Panipat	114674118
34	111	Public Health Engineering Division No.-2, Palwal	41813958
35	112	Public Health Engineering Division (Disposal and Procurement), Sonipat	77626695
36	113	Public Health Engineering Division, Charkhi Dadri	130631808
37	114	Public Health Engineering Division, Tosham	-31697227
38	115	Public Health Engineering Division, Sohna	94062505
39	116	Public Health Engineering Division, Mahendergarh	26724969
40	133	Public Health Engineering Division, No.-3, Rohtak	22331911
41	139	Public Health Engineering Division No.-2, Jhajjar	23062681
42	140	Public Health Engineering Division No.-2, Kaithal	24262892
43	143	Public Health Engineering Division, Ambala City	148168926
44	144	Public Health Engineering Division No.-2, Narnaul	-14893374
45	146	Public Health Engineering Division, Tohana	55968284
46	147	Public Health Engineering Division No.-2, Jind	13648415
47	148	Public Health Engineering Division No.-2, Karnal	253352919
48	149	Public Health Engineering Division No.-3, Hisar	30605187
49	150	Public Health Engineering Division No.-1, Yamuna	55795365
50	151	Public Health Engineering Division, Kosli	24632212
51	152	Public Health Engineering Division No.-2,	248683228
52	153	Public Health Engineering Division No.-1, Sirsa	25191441
53	07/154	Public Health Engineering Division, Bawal	104816558

54	155	Public Health Engineering Division No.-2, Gohana	14891690
55	157	Public Health Engineering Division No.-3, Jhajjar	76654174
56	158	Public Health Engineering Division, Siwani	16874847
57	159	Public Health Engineering Division No.-3, Narnaul	49719375
58	156	Public Health Engineering (Mechanical) Division, Sonapat	1031925
Total			7029030801

Outstanding Balance more than five years (Non-functional)

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

Abstract of Outstanding Balances

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	8001089943
2	Buildings and Roads	19298381452
3	Public Health Engineering	7004876885
4	Cyber Treasury	-20269192960
Net Total (1+2+3+4)		14035155320

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

Annexure -5 (i) (b)
(Referred to in Para 4 of Part A)
Statement showing outstanding balances (as on 31.03.2025) under 8782-102-93-EPS

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

Outstanding balance less than one year (functional)	25024661
Outstanding balance more than five year (Non-functional)	-5582250
Total	19442411

IRRIGATION

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	6	Construction Division No.-6, Hisar	3356751
2	7	Construction Division No.- 7, Hisar	1115990
3	9	Saraswati Heritage Division No.-3, Kaithal	1304549
4	14	Saraswati Heritage Division No.- 2, Kurukshetra	-4197005
5	17	Saraswati Heritage Division No.-1, Jagadhri	-10339083
6	18	Hathini Kund Barrage Division No.-1, Jagadhri	-606290
7	19	Construction Division No.-19, Rohtak	-6283891
8	21	Construction Division No.-21, Rohtak	-645018
9	22	Bond Water Services, Bhiwani	-13555926
10	23	Construction Division No.- 23, Panipat	1803392
11	30	Construction Division No.- 30, Gohana	-3471197
12	31	Construction Division No.-31, Gurugram	-10695
13	32	Construction Division No.-32, Bahadurgarh	-3760951
14	35	Water Services Division, Gurugram	-2444998
15	36	Water Services Division, Dadupur	6485841
16	38	Water Services Division, Jagadhri	615996
17	39	Water Services Division, Sonapat	-6182611
18	40	Rai Water Services Division, Sonapat	16963663
19	41	Delhi Water Services Division, Delhi	-1537304
20	42	Water Services Division, Karnal	6239175
21	43	Indri Water Services Division, Karnal	-6505673
22	44	Water Services Division, Panipat	8116473
23	45	Water Services (Mechanical) Division, Karnal	10229006
24	46	Water Services Division, Kaithal	42250081
25	47	Pundri Water Services Division, Kaithal	2383418
26	48	Water Services Division, Narwana	10110438
27	49	Water Services Division, HisarHisar	151378435
28	50	Adampur Water Services Division, Hisar	-3600075

29	51	Hansi Water Services Division, Hansi	-170110705
30	52	Water Services Division, Tohana	-5430281
31	53	Water Services Division, Fatehabad	3832649
32	54	Water Services (Mechanical) Division, Hisar	3158715
33	55	Water Services Division, Sirsa	1166998
34	56	Rori Water Services Division, Sirsa	2962883
35	57	Nehrana Water Services Division, Sirsa	-16814008
36	58	Ghaggar Water Services Division, Sirsa	16604323
37	66	Water Services Division, Rohtak	5539747
38	67	Sampla Water Services Division, Rohtak	-5281219
39	68	Jhajjar Water Services Division, Jhajjar	-17605766
40	69	Water Services (Mechanical) Division, Rohtak	5407891
41	71	Vigilance Division, Rohtak	375550
42	72	Vigilance Division, Hisar	-563033
43	73	Vigilance Division, Kaithal	-189760
44	74	Vigilance Division, Karnal	4941217
45	76	Water Services Division, Gohana	4023533
46	77	Safidon Water Services Division, Safidon	-16814002
47	78	Jind Water Services Division, Jind	316750
48	79	Faridabad Water Services Division, Faridabad	-15579971
49	80	Palwal Water Services Division, Palwal	10215785
50	81	Mewat Water Services Division, Nuh	-963107
51	82	Yamuna Water Services (Mechanical) Division, Faridabad	12253189
52	83	Jui Water Services Division, Bhiwani	20741290
53	84	Bhiwani Water Services Division, Bhiwani	32925672
54	85	Siwani Water Services Division, Bhiwani	-10656869
55	86	Lift Water Services (Mechanical) Division, Bhiwani	-58617042
56	87	Loharu Water Services Division, Bhiwani	-26191280
57	88	Loharu Water Services Division, Charkhi Dadri	-12244397
58	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	50336056
59	91	Water Services (Mechanical) Division, Rewari	-6761712
60	92	Water Services Division No. -I, Rewari	1001949
61	93	Water Services Division No.-II, Rewari	1423627
62	94	Water Services Feeder Division, Rohtak	13637209
63	95	Mahendergarh Water Services Charkhi Dadri	-53331068
64	96	Mahendergarh Water Services Division, Mahendergarh	-71551421
65	97	Mahendergarh Water Services Division, Narnaul	-175995564
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	291916539
67	99	Satluj Yamuna Link Water Services Division, Ambala	-1816305
68	100	Water Services Division, Ambala	636316
69	101	Water Services Division, Kurukshetra	-119806436
70	104	Project Division No.-III, Ambala	1235707
71	105	Procurement & Disposal Division, Panchkula	-243031919
72	107	Vigilance Division, Sonapat	-2225848
73	109	Vigilance Division, Sirsa	-2149
74	113	Water Data Collection, Karnal	2319097

75	118	Vigilance Division, Ambala	200857
76	120	Workshop Division, Charkhi Dadri	-1448286
77	122	Rewari Lift Irrigation, Jhajjar	9647197
78	123	Vigilance Division, Rewari	-5781989
79	130	Construction Division No. -33, Rewari	2449756
80	133	Inter State Liaison Division, Delhi	20151592
81	135	Water Services Division, Gurugram	3474571
82	136	Project Division No.-I, Panchkula	326971233
83	140	Water Services Division, Panchkula	2416938
84	141	Construction Division No.- 26, Gurugram	11001955
85	142	Construction Division No.- 28, Jind	-5296018
86	143	Water Services Mechanical Division, Jhajjar	6635534
Total			25024661

Outstanding Balances more than five year (Non-functional)

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

**Age wise analysis of outstanding balances under head 8782-102-93-Public Works EPS
BUILDINGS & ROADS**

Outstanding balances less than one year (functional)	1977508812
Outstanding balances more than five year (Non-functional)	-180248838
Total	1797259974

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	25152302
2	2	Provincial Division No-II, Rohtak	4788372
3	3	Provincial Division I, Gurugram	-246104552
4	4	Provincial Division, Panchkula	2588889525
5	5	Provincial Division, Faridabad	7920879
6	6	Provincial Division, Palwal	323600437
7	7	Provincial Division No. I, Karnal	-16032248
8	8	Provincial Division No.-II, Sirsa	2865421
9	9	Provincial Division No.-I, Hisar	12216316

10	10	Provincial Division No.-I, Ambala Cantt.	579
11	11	Provincial Division No.-I, Jind	408538636
12	12	Provincial Division, Charkhi Dadri	41416310
13	13	Provincial Division No.-I, Kurukshetra	-6908263
14	14	Provincial Division No.-II, Kurukshetra	6921585
15	15	Provincial Division, Panipat	1350291
16	16	Provincial Division, Naraingarh	-914350
17	18	Provincial Division, Hansi	4882482
18	19	Provincial Division No.- III (National Highway),	-19933447
19	20	Mechanical Division, Rohtak	127594477
20	21	Mechanical Division, Karnal	-6745353
21	22	Research Laboratory, Hisar	447381
22	25	Provincial Division No.-2 (National Highway), Hisar	9070041
23	31	Provincial Division, Narwana	116271910
24	32	Mechanical Division, Ambala Cantt	-9286693
25	33	Mechanical Division, Gurugram.	958657
26	34	Mechanical Division, Hisar	-34184
27	35	Provincial Division No.-II, Gurugram	22689422
28	36	Provincial Division No.-4, Rohtak	-7592762
29	38	Provincial Division, Nuh	7658823
30	39	Provincial Division No.-II, Karnal	21877298
31	40	Electrical Division, Rohtak	7584174
32	41	Electrical Division, Ambala Cantt.	2184163
33	42	Electrical Division, Karnal	9522511
34	43	Electrical Division, Gurugram	873344
35	46	Provincial Division, Bhiwani	1783124
36	47	Provincial Division No.-I, Sirsa	254752
37	48	Electrical Division, Hisar	588924
38	01/049	Provincial Division No. II, Ambala Cantt.	1984406
39	50	Horticulture Division, Chandigarh	-17040321
40	51	Provincial Division, Jagadhri, Yamuna Nagar	4870645
41	53	Provincial Division No.-I, Kaithal	-1218394
42	54	Provincial Division, Narnaul	13371856
43	55	Provincial Division, Fatehabad	-34503671
44	103	Asian Development Bank Project No.-I (National Highway), Faridabad	3279028
45	104	Provincial Division No-3, Hisar	2069710
46	108	Bridge Construction Division, Chandigarh	-228990271
47	118	Construction Division (National Highway), Panchkula	-1036324724
48	119	Provincial Division (National Highway), Jind	4688511
49	120	Mechanical Division, Rohtak	-18940093
50	121	Quality Control Division, Karnal	547794
51	124	Provincial Division, Jhajjar	23773021
52	125	Provincial Division, Rewari	-6384047
53	126	Provincial Division, Bahadurgarh	2471840
54	127	Construction Division, Gurugram	559031
55	128	Provincial Division No. – I, Sonapat	-27303995
56	129	Provincial Division No.-II, Sonapat	-153746488
57	156	Provincial Division No. –II, Kaithal	-5310
58	130	Horticulture Division, Gurugram	0

59	049	Electrical Division, Rewari	0
Total			1977508812

Outstanding balances more than five year (Non-functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	24	Provincial Division No.-II (National Highway), Karnal	-203387152
2	26	Provincial Division World Bank, Panipat	-9461560
3	29	World Bank Project Murthal Sonapat	16345
4	37	Provincial Division, Jhajjar	17484324
5	117	Construction (National Highway), Hisar	230159
6	135	Provincial Division, Bahadurgarh	14869046
Total of Defunct & Merged Division			-180248838

**Age wise analysis of outstanding balances under head 8782-102-93-Public Works EPS
PUBLIC HEALTH ENGINEERING**

Outstanding balances less than one year (functional)	167167158
Outstanding balances more than five year (Non-functional)	54062305
Total	221229463

Outstanding balances less than one year (Functional)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	100485401
2	62	Public Health Engineering, Panchkula	14634274
3	63	Public Health Engineering, Division No-I, Nuh	94051368
4	64	Public Health Engineering (Mechanical) Division, Ambala Cantt	-77087540
5	10/154	Public Health Engineering Division No.-I, Sirsa	33484506
6	66	Public Health Engineering Division No-I. Rohtak	96866528
7	67	Public Health Engineering Division No-I, Gurugram	-48946441
8	68	Public Health Engineering Division No-I, Hisar	43440798
9	69	Public Health Engineering Division No-II, Hisar	31158572
10	70	Public Health Engineering Division No-I, Bhiwani	7990215
11	71	Public Health Engineering Division No-II, Bhiwani	53814562
12	72	Public Health Engineering Division No-I, Faridabad	15613585
13	73	Public Health Engineering Division, Jind	55875540
14	74	Public Health Engineering Division, Rewari	-278333382
15	75	Public Health Engineering Division No-I, Karnal	73383587
16	76	Public Health Engineering Division No-I, Narnaul	29199641

17	78	Public Health Engineering Division, Kurukshetra	-8582658
18	81	Public Health Engineering Ground Water Investigation Division, Rewari	-2434870
19	85	Public Health Engineering Division No-II, Sirsa	-21823919
20	86	Public Health Engineering Division No -II, Rohtak	226911606
21	88	Public Health Engineering Division, Hansi	78366938
22	89	Public Health Engineering Division No-I, Jhajjar	7545278
23	90	Public Health Engineering Division No-3, Palwal	-36299190
24	91	Public Health Engineering Division No-II, Sonapat	17811447
25	92	Public Health Engineering Division-III, Bahadurgarh	21294376
26	93	Public Health Engineering Division No-I, Panipat	164056358
27	94	Public Health Engineering Division, Narwana	-39798112
28	95	Public Health Engineering Division, Naraingarh	32754661
29	97	Public Health Engineering Division No-I, Kaithal	103848835
30	98	Public Health Engineering Division No-II, Yamuna Nagar	22402959
31	102	Public Health Engineering Division, Gohana	106303884
32	106	Public Health Engineering Engineering Division, Punhana	-7961900
33	109	Public Health Engineering Division No-II, Panipat	202227479
34	111	Public Health Engineering Division No-II, Palwal	-81516205
35	112	Public Health Engineering (Disposal & Procurement) Division, Sonapat	43381558
36	113	Public Health Engineering Division, Charkhi Dadri	140349208
37	114	Public Health Engineering Division, Tosham	-541117986
38	115	Public Health Engineering Division, Sohana	14157800
39	116	Public Health Engineering Division, Mahendergarh	84420259
40	133	Public Health Engineering Division No-3, Rohtak	-118409517
41	139	Public Health Engineering Division No.-II, Jhajjar	20025900
42	140	Public Health Engineering Division No.-II, Kaithal	-1273973212
43	143	Public Health Engineering Division, Ambala City	1022400
44	144	Public Health Engineering Division, Narnaul	-4990003
45	146	Public Health Engineering Division No.-III, Kaithal	87002077
46	147	Public Health Engineering Division No.-III, Sonapat	7905454
47	148	Public Health Engineering Division No.-II, Karnal	6552028
48	149	Project Public Health Engineering Division No-III, Hisar	245898424
49	150	Public Health Engineering Division No-I, Yamuna Nagar	7289478
50	151	Public Health Engineering Division-I, Kosli	348455080
51	152	Public Health Engineering Division, Fatehbad	36225507
52	153	Public Health Engineering Division No.-III, Sirsa	-442283
53	07/154	Public Health Engineering Division No.-II, Rewari	20547194
54	155	Public Health Engineering Division No.-II, Palwal	6174139
55	157	Public Health Engineering Division No.-III, Jhajjar	-214240
56	158	Public Health Engineering Division, Siwani	6169355
57	159	Public Health Engineering Division No.-III, Narnaul	357
58	156	Public Health Engineering (Mechanical) Division, Sonapat	0
Total			167167158

Outstanding balances more than five years (Non-functional)

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

Abstract of Outstanding Balances

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	19442411
2	Buildings and Roads	1797259974
3	Public Health Engineering	221229463
	Net Total (1+2+3)	2037931848

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

Annexure - 5(i) (c)
(Referred to in Para 4 of Part A)
Statement showing outstanding balances more than ₹ 5 Cr.
Under Head 8782-102-95-I-Remittances into Treasuries (as on 31 March 2025)
IRRIGATION

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1.	14	Saraswati Heritage Division No.-2, Kurukshetra	58939348
2.	22	Bond Water Services Division, Bhiwani	51348510
3.	30	Construction Division No.- 30, Gohana	134067033
4.	32	Construction Division No.- 32, Bahadurgarh	699260246
5.	35	Water Services Division, Gurugram	144904967
6.	36	Water Services Division, Dadupur	183235820
7.	41	Delhi Water Services Division, Delhi	788195319
8.	42	Water Services Division, Karnal	105377698
9.	44	Water Services Division, Panipat	996628771
10.	47	Pundri Water Services Division, Kaithal	186488279
11.	48	Water Services Division, Narwana	77905529
12.	49	Water Services Division, Hisar	686822464
13.	51	Hansi Water Services Division, Hansi	223381434
14.	52	Water Services Division, Tohana	204805114
15.	67	Sampla Water Services Division, Rohtak	109067768
16.	68	Jhajjar Water Services Division, Jhajjar	218842112
17.	79	Faridabad Water Services Division, Faridabad	317130975
18.	83	Jui Water Services Division, Bhiwani	141098701
19.	84	Bhiwani Water Services Divisionk, Bhiwani	101500345
20.	85	Siwani Water Services Division, Bhiwani	56750845
21.	92	Water Services Division No-I, Rewari	87171108
22.	93	Water Services Division No.-II, Rewari	171279084
23.	94	Water Services Feeder Division, Rohtak	674858881
24.	95	Mahendergarh Water Services Division, Charkhi Dadri	53824687
25.	97	Mahendergarh Water Services, Narnaul	159789097
26.	101	Water Services Division, Kurukshetra	88681283
27.	122	Rewari Lift Irrigation W/S Division, Jhajjar	59882842
28.	135	Water Services Division, Gurugram	321828815
29.	136	Project Division No.-I, Panchkula	150327262
		Total	7253394337

BUILDINGS & ROADS

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1.	1	Provincial Division No-I, Rohtak	63946020
2.	2	Provincial Division No-II, Rohtak	114971060
3.	3	Provincial Division I, Gurugram	142078669
4.	4	Provincial Division, Panchkula	2191770317
5.	5	Provincial Division, Faridabad	953499135
6.	6	Provincial Division, Palwal	521854867
7.	7	Provincial Division No. I, Karnal	492733670
8.	8	Provincial Division No.-II, Sirsa.	144148888
9.	10	Provincial Division No. I, Ambala Cantt.	3556614871
10.	11	Provincial Division No. I, Jind	337041353
11.	12	Provincial Division, Charkhi Dadri	430531809
12.	13	Provincial Division No. I, Kurukshetra.	161155756
13.	14	Provincial Division No. II, Kurukshetra.	169449380
14.	15	Provincial Division, Panipat	1127170761
15.	16	Provincial Division, Naraingarh	206887455
16.	18	Provincial Division, Hansi	805875780
17.	19	Provincial Division No.- III (National Highway), Rohtak	90811621
18.	25	Provincial Division No.-2 (National Highway), Hisar	303611501
19.	31	Provincial Division, Narwana	145225348
20.	35	Provincial Division No. II, Gurugram	1208358240
21.	36	Provincial Division No.4, Rohtak	831266475
22.	38	Provincial Division, Nuh	218819064
23.	39	Provincial Division No. II, Karnal	299411992
24.	40	Electrical Division, Rohtak	168095862
25.	41	Electrical Division, Ambala Cantt.	227569447
26.	42	Electrical Division Karnal	129667162
27.	43	Electrical Division, Gurugram	105940815
28.	47	Provincial Division No-. I, Sirsa	107801203
29.	48	Electrical Division, Hisar	85962232
30.	01/049	Provincial Division No. II, Ambala Cantt.	105282109
31.	51	Provincial Division, Jagadhri, Yamuna Nagar	640930534
32.	53	Provincial Division No.-I, Kaithal	311789521
33.	54	Provincial Division, Narnaul	260288955
34.	55	Provincial Division, Fatehabad	186700111
35.	103	Asian Development Bank Project No.-I (National Highway), Faridabad	147400006
36.	104	Provincial Division No.-3, Hisar	165988378
37.	108	Bridge Construction Division, Chandigarh	179522130
38.	119	Provincial Division (National Highway), Jind	100829196
39.	124	Provincial Division, Jhajjar	130805032
40.	125	Provincial Division, Rewari	1101574992
41.	127	Construction Division, Gurugram	341593024
42.	128	Provincial Division No.- I, Sonapat	163771245
43.	156	Provincial Division No.-II, Kaithal	207856066
Total			19386602052

PUBLIC HEALTH ENGINEERING

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1.	61	Public Health Engineering Division, Ambala	83064373
2.	62	Public Health Engineering Division, Panchkula	2712325217
3.	64	Public Health Engineering (Mechanical) Division, Ambala Cantt	100461788
4.	10/154	Public Health Engineering Division No.-I, Sirsa	85000871
5.	66	Public Health Engineering Division No-I, Rohtak	115508137
6.	67	Public Health Engineering Division No-I, Gurugram	76328455
7.	69	Public Health Engineering Division No-II, Hisar	115065203
8.	71	Public Health Engineering Division No-II, Bhiwani	144018996
9.	72	Public Health Engineering Division No-I, Faridabad	76805588
10.	73	Public Health Engineering Division, Jind	172998771
11.	74	Public Health Engineering Division, Rewari	76020933
12.	75	Public Health Engineering Division No-I, Karnal	160284043
13.	78	Public Health Engineering Division, Kurukshetra	93173169
14.	81	Public Health Engineering Ground Water Investigation, Rewari	89477912
15.	85	Public Health Engineering Division No-II, Sirsa	119461084
16.	86	Public Health Engineering Division No.-II, Rohtak	220166962
17.	90	Public Health Engineering Division No-3, Palwal	152667036
18.	92	Public Health Engineering Division-III, Bahadurgarh	81547419
19.	93	Public Health Engineering Division No-I, Panipat	120393370
20.	94	Public Health Engineering Division, Narwana	71335974
21.	95	Public Health Engineering Division, Naraingarh	57518091
22.	97	Public Health Engineering Division No-I, Kaithal	138430331
23.	98	Public Health Engineering Division No-II, Yamuna Nagar	167246686
24.	102	Public Health Engineering Division No-I, Gohana	54156628
25.	109	Public Health Engineering Division No-II, Panipat	114674118
26.	112	Public Health Engineering (Disposal & Procurement), Sonapat	77626695
27.	113	Public Health Engineering Division, Charkhi Dadri	130631808
28.	115	Public Health Engineering Division, Sohana	94062505
29.	143	Public Health Engineering Division, Ambala City	148168926
30.	146	Public Health Engineering Division No.-III, Kaithal	55968284
31.	148	Public Health Engineering Division No.-II, Karnal	253352919
32.	150	Public Health Engineering Division No-I, Yamuna Nagar	55795365
33.	152	Public Health Engineering Division, Fatehabad	248683228
34.	07/154	Public Health Engineering Division No.-II, Rewari	104816558
35.	157	Public Health Engineering Division No.-III, Jhajjar	76654174
Total			6643891617

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

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	49	Water Services Division, Hisar	151378435
2	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	50336056
3	98	Mahendergarh Water Services (Mechanical), Narnaul	291916539
4	136	Project Division No.-I, Panchkula	326971233
		Total	820602263

BUILDINGS & ROADS

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	4	Provincial Division, Panchkula	2588889525
2	6	Provincial Division, Palwal	323600437
3	11	Provincial Division No. I, Jind	408538636
4	20	Mechanical Division, Rohtak	127594477
5	31	Provincial Division, Narwana	116271910
		Total	3564894985

PUBLIC HEALTH ENGINEERING

Sr. No.	Code	Name of Division	Outstanding Balance (Amount in ₹)
	61	Public Health Engineering Division, Ambala Cantt.	100485401
	63	Public Health Engineering Division, Nuh	94051368
	66	Public Health Engineering Division No-I, Rohtak	96866528
	71	Public Health Engineering Division No-II, Bhiwani	53814562
	73	Public Health Engineering Division, Jind	55875540
	75	Public Health Engineering Division No-I, Karnal	73383587
	86	Public Health Engineering Division No-II, Rohtak	226911606
	88	Public Health Engineering Division, Hansi	78366938
	93	Public Health Engineering Division No-I, Panipat	164056358
	97	Public Health Engineering Division No.-I, Kaithal	103848835
	102	Public Health Engineering Division, Gohana	106303884
	109	Public Health Engineering Division No-II, Panipat	202227479
	113	Public Health Engineering Division, Charkhi Dadri	140349208
	116	Public Health Engineering Division, Mahendergarh	84420259
	146	Public Health Engineering Division, Tohana	87002077
	149	Public Health Engineering Division No-III, Hisar	245898424
	151	Public Health Engineering Division, Kosli	348455080
		Total	2262317134

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

Annexure - 6
(Referred to Para 5 of Part A)
Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2025)
(A) In respect of Irrigation Department (Functional Divisions)

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	6	Construction Division No.-6, Hisar	0
2	7	Construction Division No.-7, Hisar	0
3	9	Saraswati Heritage Division No.-3, Kaithal	-19024
4	14	Saraswati Heritage Division No.-2, Kurukshetra	7740
5	17	Saraswati Heritage Division No-1, Jagadhri	-215
6	18	Hathini Kund Barrage Division No.-1, Jagadhri	0
7	19	Construction Division No.-19, Rohtak	-24874
8	21	Construction Division No.- 21, Rohtak	-496750
9	22	Bond Water Services Division, Bhiwani	-106723
10	23	Construction Division No.- 23, Panipat	-487496
11	30	Construction Division No.- 30, Gohana	-2520
12	31	Construction Division No.-31, Gurugram	0
13	32	Construction Division No.- 32, Bahadurgarh	0
14	35	Water Services Division, Gurugram	0
15	36	Water Services Division, Dadupur	0
16	38	Water Services Division, Jagadhri	0
17	39	Water Services Division, Sonapat	1037050
18	40	Rai Water Services Division, Sonapat	1815325
19	41	Delhi Water Services Division, Delhi	3345223
20	42	Water Services Division, Karnal	174533
21	43	Indri Water Services Division, Karnal	0
22	44	Water Services Division, Panipat	0
23	45	Water Services (Mechanical) Division, Karnal	0
24	46	Water Services Division, Kaithal	988703
25	47	Pundri Water Services Division, Kaithal	564019
26	48	Water Services Division, Narwana	8000
27	49	Water Services Division, Hisar	0
28	50	Adampur Water Services Division, Hisar	0
29	51	Hansi Water Services Division, Hansi	0
30	52	Water Services Division, Tohana	0
31	53	Water Services Division, Fatehabad	0
32	54	Water Services (Mechanical) Division, Hisar	0
33	55	Water Services Division, Sirsa	0
34	56	Rohri Water Services Division, Sirsa	0
35	57	Nehrana Water Services Division, Sirsa	0
36	58	Ghaggar Water Services Division, Sirsa	0
37	66	Water Services Division, Rohtak	0
38	67	Sampla Water Services Division, Rohtak	722919
39	68	Jhajjar Water Services Division, Jhajjar	2782857
40	69	Water Services (Mechanical) Division, Rohtak	-98700
41	71	Vigilance Division, Rohtak	0
42	72	Vigilance Division, Hisar	0

43	73	Vigilance Division, Kaithal	1177824
44	74	Vigilance Division, Karnal	0
45	76	Water Services Division, Gohana	-109701
46	77	Safidon Water Services Division, Safidon	0
47	78	Jind Water Services Division, Jind	173660
48	79	Faridabad Water Services Division, Faridabad	0
49	80	Palwal Water Services Division, Palwal	0
50	81	Mewat Water Services Division, Nuh	351066
51	82	Yamuna Water Services (Mechanical), Faridabad	1170274
52	83	Jui Water Services Division, Bhiwani	0
53	84	Bhiwani Water Services Division, Bhiwani	22956
54	85	Siwani Water Services Division, Bhiwani	101475
55	86	Lift Water Services (Mechanical) Division, Bhiwani	583808
56	87	Loharu Water Services Division, Bhiwani	0
57	88	Loharu Water Services Division, Charkhi Dadri	28872
58	89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	79299
59	91	Water Services (Mechanical) Division, Rewari	281063
60	92	Water Services Division No.-1, Rewari	0
61	93	Water Services Division No.-II, Rewari	-120307
62	94	Water Services Feeder Division, Rohtak	5781
63	95	Mahendergarh Water Services Division, Charkhi Dadri	85852
64	96	Mahendergarh Water Services Division, Mahendergarh	-99457
65	97	Mahendergarh Water Services, Narnaul	-39224
66	98	Mahendergarh Water Services (Mechanical) Division, Narnaul	0
67	99	Satluj Yamuna Link Water Services Division, Ambala	0
68	100	Water Services Division, Ambala	0
69	101	Water Services Division, Kurukshetra	0
70	104	Project Division No.-III, Ambala	2000
71	105	Procurement & Disposal Division, Panchkula	0
72	107	Vigilance Division, Sonapat	0
73	109	Vigilance Division, Sirsa	0
74	113	Water Data collection, Karnal	0
75	118	Vigilance Division, Ambala	0
76	120	Workshop Division, Charkhi Dadri	-16506655
77	122	Rewari Lift Irrigation Division, Jhajjar	-61131
78	123	Vigilance Division, Rewari	0
79	130	Construction Division No.-33, Rewari	-6169131
80	133	Inter State Liaison Division, Delhi	0
81	135	Water Services Division, Gurugram	0
82	136	Project Division No.-I, Panchkula	2948888
83	140	Water Services Division No.-I, Panchkula	0
84	141	Construction Division No.-26, Gurugram	-14365
85	142	Construction Division No.- 28, Jind	3534179
86	143	Water Services Mechanical Division, Jhajjar	21687060
		Total	19324153

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2025)
(A) In respect of Irrigation Department (Non-Functional Divisions)

Code	Name of Division	Outstanding Balance (Amount in ₹)
	Unreconciled balance	3498473
	Total of Non-functional Division	3498473

Abstract of Irrigation Divisions

Total of Functional Division	19324153
Total of Non-functional Division	3498473
Total of Irrigation Divisions	22822626

Outstanding Balance of Irrigation Divisions Up to Rs 10 Lakh

Code	Name of Division	Outstanding Balance (Amount in ₹)
9	Saraswati Heritage Division No.-3, Kaithal	-19024
14	Saraswati Heritage Division No.-2, Kurukshetra	7740
17	Saraswati Heritage Division No.- I, Jagadhri	-215
19	Construction Division No.-19, Rohtak	-24874
21	Construction Division No.-21, Rohtak	-496750
22	Bond Water Services Division, Bhiwani	-106723
23	Construction Division No.- 23, Panipat	-487496
30	Construction Division No.- 30, Gohana	-2520
42	Water Services Division, Karnal	174533
46	Water Services Division, Kaithal	988703
47	Pundri Water Services Division, Kaithal	564019
48	Water Services Division, Narwana	8000
67	Sampla Water Services Division, Rohtak	722919
69	Water Services (Mechanical) Division, Rohtak	-98700
76	Water Services Division, Gohana	-109701
78	Jind Water Services Division, Jind	173660
81	Mewat Water Services Division, Nuh	351066
84	Bhiwani Water Services Division, Bhiwani	22956
85	Siwani Water Services Division, Bhiwani	101475
86	Lift Water Services (Mechanical) Division, Bhiwani	583808
88	Loharu Water Services Division, Charkhi Dadri	28872
89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	79299
91	Water Services (Mechanical) Division, Rewari	281063
93	Water Services Division No.-II, Rewari	-120307
94	Water Services Feeder Division, Rohtak	5781
95	Mahendergarh Water Services Division, Charkhi Dadri	85852
96	Mahendergarh Water Services Division, Mahendergarh	-99457
97	Mahendergarh Water Services Division, Narnaul	-39224

104	Project Division No.-III, Ambala	2000
120	Workshop Division, Charkhi Dadri	-16506655
122	Rewari Lft Irrigation Division, Jhajjar	-61131
130	Construction Division No.-33, Rewari	-6169131
141	Construction Division No.-26, Gurugram	-14365
Total		-20174527

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

Code	Name of Division	Outstanding Balance (Amount in ₹)
39	Water Services Division, Sonapat	1037050
40	Rai Water Services Division, Sonapat	1815325
41	Delhi Water Services Division, Delhi	3345223
68	Jhajjar Water Services Division, Jhajjar	2782857
73	Vigilance Division, Kaithal	1177824
82	Yamuna Water Services (Mechanical) Division, Faridabad	1170274
136	Project Division No.-I, Panchkula	2948888
142	Construction Division No.- 28, Jind	3534179
Total		17811620

Outstanding Balance of Irrigation Divisions more than 1 Crore

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

**Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2025)
(B) In respect of Building & Roads Department (Functional Divisions)**

Sr No	Code	Name of Division	Outstanding Balance (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	-359941
2	2	Provincial Division No-II, Rohtak	0
3	3	Provincial Division I, Gurugram	2405760
4	4	Provincial Division, Panchkula	0
5	5	Provincial Division, Faridabad	0
6	6	Provincial Division, Palwal	0
7	7	Provincial Division No. I, Karnal	0
8	8	Provincial Division No.-II, Sirsa	0
9	9	Provincial Division No. I, Hisar	-79972
10	10	Provincial Division No. I, Ambala Cantt.	-5247312
11	11	Provincial Division No. I, Jind	
12	12	Provincial Division, Charkhi Dadri	1

13	13	Provincial Division No. I, Kurukshetra.	0
14	14	Provincial Division No. II, Kurukshetra.	0
15	15	Provincial Division, Panipat	1
16	16	Provincial Division, Naraingarh	0
17	18	Provincial Division, Hansi	-6147826
18	19	Provincial Division No.- III (National Highway), Rohtak	0
19	20	Mechanical Division Rohtak	343075
20	21	Mechanical Division, Karnal	1
21	22	Research Laboratory Division, Hisar	0
22	25	Provincial Division No.-II (National Highway), Hisar	-1602909
23	31	Provincial Division, Narwana	0
24	32	Mechanical Division, Ambala Cantt	708202
25	33	Mechanical Division, Gurugram	-3178
26	34	Mechanical Division, Hisar	0
27	35	Provincial Division No. II, Gurugram	-515870
28	36	Provincial Division No.4, Rohtak	0
29	38	Provincial Division, Nuh	0
30	39	Provincial Division No.-II, Karnal	0
31	40	Electrical Division, Rohtak	960
32	41	Electrical Division, Ambala Cantt.	0
33	42	Electrical Division, Division Karnal	-2
34	43	Electrical Division, Gurugram	6198
35	46	Provincial Division, Bhiwani	1991336
36	47	Provincial Division No.-I Sirsa	0
37	48	Electrical Division, Hisar	0
38	01/049	Provincial Division No. II, Ambala Cantt.	504035
39	50	Horticulture Division Chandigarh	0
40	51	Provincial Division, Jagadhri, Yamuna Nagar.	259181
41	53	Provincial Division No.-I, Kaithal.	0
42	54	Provincial Division, Narnaul.	0
43	55	Provincial Division, Fatehabad	0
44	103	Asian Development Bank Project No.-I (National Highway), Faridabad	2773468
45	104	Provincial Division No-III, Hisar	0
46	108	Bridge Construction Division, Chandigarh	0
47	118	Construction Division (National Highway), Panchkula	8561803
48	119	Provincial Division (National Highway), Jind	3517376
49	120	Mechanical Division, Rohtak	-2253338
50	121	Quality Control Division, Karnal	0
51	124	Provincial Division, Jhajjar	0
52	125	Provincial Division, Rewari	468688
53	126	Provincial Division, Bahadurgarh	4232
54	127	Construction Division, Gurugram	0
55	128	Provincial Division No- I, Sonapat	717268
56	129	Provincial Division No -II, Sonapat	975516
57	156	Provincial Division -II, Kaithal	0
58	130	Horticulture Division, Gurugram	0
59	09/049	Electrical Division, Rewari	0
		Total	7917899

Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2025)
(B) In respect of Building & Roads Department (Non- Functional Divisions)

Code	Name of Division	Outstanding Balance (Amount in ₹)
117	Construction (National Highway) Division, Hisar	2286937
136	Project Division, Chandigarh	5813102
	Un reconciled Balance	-26819828
	Total	-18719789

Abstract of Buildings & Roads Divisions

Total of Functional Divisions	7917899
Total of Non-Functional Divisions	-18719789
Total of B&R Divisions	-10801890

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

Code	Name of Division	Outstanding Balance (Amount in ₹)
1	Provincial Division No-I, Rohtak	-359941
9	Provincial Division No. I, Hisar	-79972
10	Provincial Division No. I, Ambala Cantt	-5247312
11	Provincial Division, Jind	891147
12	Provincial Division, Charkhi Dadri	1
15	Provincial Division, Panipat	1
18	Provincial Division, Hansi	-6147826
20	Mechanical Division, Rohtak	343075
21	Mechanical Division, Karnal	1
25	Provincial Division No.-II (National Highway), Hisar	-1602909
32	Mechanical Division, Ambala Cantt.	708202
33	Mechanical Division, Gurugram	-3178
35	Provincial Division No.2, Gurugram	-515870
40	Electrical Division, Rohtak	960
42	Electrical Division, Karnal	-2
43	Electrical Division, Gurugram	6198
49	Provincial Division No. II, Ambala Cantt.	504035
51	Provincial Division, Jagadhri, Yamuna Nagar	259181
120	Quality Control Division, Faridabad	-2253338
125	Provincial Division, Rewari	468688
126	Provincial Division, Bahadurgarh	4232
128	Provincial Division No.1, Sonapat	717268
129	Provincial Division No.-2, Sonapat	975516
	Total	-11331843

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

Code	Name of Division	Outstanding Balance (Amount in ₹)
3	Provincial Division No.1, Gurugram	2405760
46	Provincial Division, Bhiwani	1991336
103	Asian Development Bank Project No.-I (National Highway), Faridabad	2773468
118	Construction Division (National Highway), Panchkula	8561803
119	Provincial Division (National Highway), Jind	3517376
Total		19249743

**Outstanding Balance under Head 8658-107-CSSA (as on 31.03.2025)
(C) In respect of Public Health Engineering Department (Functional Divisions)**

Code	Name of Division	Outstanding Balance (Amount in ₹)
61	Public Health Engineering Division, Ambala	2794715
62	Public Health Engineering, Panchkula	6899159
63	Public Health Engineering, Division No-I, Nuh	2520879
64	Public Health Engineering (Mechanical) Division, Ambala Cantt	0
10/154	Public Health Engineering Division No.-I, Sirsa	0
66	Public Health Engineering Division No-I, Rohtak	4623742
67	Public Health Engineering Division No-I, Gurugram	1
68	Public Health Engineering Division No-I, Hisar	3592887
69	Public Health Engineering Division No-II, Hisar	113710
70	Public Health Engineering Division No-I, Bhiwani	0
71	Public Health Engineering Division No-II, Bhiwani	394884
72	Public Health Engineering Division No-I, Faridabad	-1232
73	Public Health Engineering Division, Jind	33308320
74	Public Health Engineering Division, Rewari	-3929807
75	Public Health Engineering Division No.-I, Karnal	9442833
76	Public Health Engineering Division No.-I, Narnaul	0
78	Public Health Engineering Division, Kurukshetra	1995616
81	Public Health Engineering Ground Water Investigation Division, Rewari	11960254
85	Public Health Engineering Division No-II, Sirsa	125227
86	Public Health Engineering Division No-II, Rohtak	1354515
88	Public Health Engineering Division, Hansi	-130925
89	Public Health Engineering Division No-I, Jhajjar	-1091745
90	Public Health Engineering Division No-III, Palwal	-6344998
91	Public Health Engineering Division No-II, Sonapat	-3079483
92	Public Health Engineering Division-III, Bahadurgarh	213605
93	Public Health Engineering Division No-I, Panipat	1499350
94	Public Health Engineering Division, Narwana	311762
95	Public Health Engineering Division, Naraingarh	0
97	Public Health Engineering Division No-I, Kaithal	0

98	Public Health Engineering Division No-II, Yamuna Nagar	91966
102	Public Health Engineering Division, Gohana	21827402
106	Public Health Engineering Division, Punhana	0
109	Public Health Engineering Division No-II, Panipat	839
111	Public Health Engineering Division No-II, Palwal	128914968
112	Public Health Engineering (Disposal & Procurement), Sonapat	6532414
113	Public Health Engineering Division, Charkhi Dadri	-12081082
114	Public Health Engineering Division, Tosham	290557
115	Public Health Engineering Division, Sohana	1959575
116	Public Health Engineering Division, Mahendergarh	-1714251
133	Public Health Engineering Division No-III, Rohtak	2916787
139	Public Health Engineering Division No. II, Jhajjar	-2946518
140	Public Health Engineering Division No. II, Kaithal	-50000
143	Public Health Engineering Division, Ambala City	0
144	Public Health Engineering Division, Narnaul	-729227
146	Public Health Engineering Division No.-III, Kaithal	8853127
147	Public Health Engineering Division No.-III, Sonapat	0
148	Public Health Engineering Division No.-II, Karnal	193125
149	Project Public Health Engineering Division No-III, Hisar	11972
150	Public Health Engineering Division No-I, Yamuna Nagar	99331
151	Public Health Engineering Division-I, Kosli	0
152	Public Health Engineering Division, Fatehabad	2486819
153	Public Health Engineering Division No.-III, Sirsa	42333
07/154	Public Health Engineering Division No.-II, Rewari	-20372
155	Public Health Engineering Division No.-II, Palwal	0
157	Public Health Engineering Division No.-III, Jhajjar	1267793
158	Public Health Engineering Division, Siwani	0
159	Public Health Engineering Division No.-III, Narnaul	0
156	Public Health Engineering Division (Mechanical), Sonapat	0
	Total	224520827

Abstract of Public Health Engineering Divisions

Total of Defunct & Merge Division (Non-functional)	0
Total of Live Division(functional)	224520827
Grand Total	224520827

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

Code	Name of Division	Outstanding Balance (Amount in ₹)
67	Public Health Engineering Division, Gurugram	1
69	Public Health Engineering Division No.-II, Hisar	113710
71	Public Health Engineering Division No.-II, Bhiwani	394884
72	Public Health Engineering Division No.-I, Faridabad	-1232
74	Public Health Engineering Division No.-I, Rewari	-3929807
85	Public Health Engineering Division No.-II, Sirsa	125227

88	Public Health Engineering Division, Hansi	-130925
89	Public Health Engineering Division No.-I, Jhajjar	-1091745
90	Public Health Engineering Division No.-III, Palwal	-6344998
91	Public Health Engineering Division No.-II, Sonapat	-3079483
92	Public Health Engineering Division, Bahadurgarh	213605
94	Public Health Engineering Division, Narwana	311762
98	Public Health Engineering Division No.-II, Yamuna Nagar	91966
109	Public Health Engineering Division No.-II, Panipat	839
113	Public Health Engineering Division, Charkhi Dadri	-12081082
114	Public Health Engineering Division, Tosham	290557
116	Public Health Division, Mahendergarh	-1714251
139	Public Health Engineering Division No.-II, Jhajjar	-2946518
140	Public Health Engineering Division. No.-II, Kaithal	-50000
144	Public Health Engineering Division, Narnaul	-729227
148	Public Health Engineering Division No.-II, Karnal	193125
149	Public Health Engineering Division No.-III, Hisar	11972
150	Public Health Engineering Division No.-I, Yamuna Nagar	99331
153	Public Health Engineering Division No.-I, Sirsa	42333
154	Public Health Engineering Division No.-II, Rewari	-20372
Total		-30230328

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

Code	Name of Division	Outstanding Balance (Amount in ₹)
61	Public Health Engineering Division, Ambala	2794715
62	Public Health Engineering Division, Panchkula	6899159
63	Public Health Engineering Division No.-I, Nuh(Palwal)	2520879
66	Public Health Engineering Division No.-I, Rohtak	4623742
68	Public Health Engineering Division No.-I, Hisar	3592887
75	Public Health Engineering Division No.-I, Karnal	9442833
78	Public Health Engineering Division Kurukshetra	1995616
86	Public Health Engineering Division No.-II, Rohtak	1354515
93	Public Health Engineering Division No.-I, Panipat	1499350
112	Public Health Engineering Division (Disposal & Procurement), Sonapat	6532414
115	Public Health Engineering Division, Sohna, Gurugram	1959575
133	Public Health Engineering Division No.-III, Rohtak	2916787
146	Public Health Engineering Division, Tohana	8853127
152	Public Health Engineering Division No.-II, Fatehabad	2486819
156	Public Health Engineering Division (Mechanical), Sonapat	1267793
Total		58740211

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

Code	Name of Division	Outstanding Balance (Amount in ₹)
73	Public Health Engineering Division, Jind	33308320
81	Public Health Engineering Division (Ground Water Investigation), Rewari	11960254
102	Public Health Engineering Division No.-I, Gohana	21827402
111	Public Health Engineering Division No.-II, Palwal	128914968
Total		196010944

Abstract of 8658-107-CSSA

Sr. No.	Name of Department	Total (Amount in ₹)
1	Irrigation	22822626
2	Buildings and Roads	-10801890
3	Public Health Engineering	224520827
Net Total (1+2+3)		236541563

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

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

Outstanding balances under Head-8443-108-Public Works Deposits (as on 31 March 2025)
(A) In respect of Functional Divisions of Irrigation Department

Code	Name of Division	Balance as on 31.03.2024 (Amount in ₹)	Balance as on 31.03.2025 (Amount in ₹)
6	Construction Division No.-6, Hisar	62506823	44961126
7	Construction Division No.-7, Hisar	11361043	12016733
9	Saraswati Heritage Division No.-III, Kaithal	804121	2730131
14	Saraswati Heritage Division No.-II, Kurukshetra	18831237	-5426868
17	Saraswati Heritage Division No.-I, Jagadhri	9617493	7517715
18	Hathini Kund Barrage Division No.-I, Jagadhri	4256394	16345807
19	Construction Division No.-19, Rohtak	-65866311	-41779667
21	Construction Division No.-21, Rohtak	2526180	35806962
22	Bond Water Services Division, Bhiwani	91279138	163418598
23	Construction Division No.-23 Panipat	34506437	61221900
30	Construction Division 30, Gohana	-15182286	-12099467
31	Construction Division No.-31, Gurugram	327682274	330067985
32	Water Services Division, Bahadurgarh	-27131864	-105093066
35	Ground Water Supply Division, Gurugram	61334	201203
36	Water Services Division, Dadupur, Yamuna Nagar	55657406	139230198
38	Water Services Division, Jagadhri	-9856863	46378114
39	Water Services Division, Sonapat	6934293	1341586
40	Rai Water Services Division, Sonapat	10927390	8214360
41	Delhi Water Services Division, Delhi	64837901	-45936257
42	Water Services Division, Karnal	14291779	24722404
43	Indri Water Services Division, Karnal	436795687	340916002
44	Water Services Division, Panipat	199909685	116271137
45	Water Services Division (Mechanical), Karnal	211154	6423897
46	Water Services Division, Kaithal	1007152	11745586
47	Pundri Water Services Division, Kaithal	13849996	18439393
48	Water Services Division, Narwana	21071423	30924439
49	Water Services Division, Hisar	314617453	1120798494
50	Adampur Water Services Division, Hisar	10487066	15621740
51	Hansi Water Services Division, Hansi	25825007	27011196
52	Water Services Division, Tohana	350342171	205844788
53	Water Services Division, Fatehabad	55928514	66635087
54	Water Services (Mechanical) Division, Hisar	6921590	10261805
55	Water Services Division, Sirsa	7193124	21120548
56	Rori Water Services Division, Sirsa	14929220	18794535
57	Nehrana Water Services Division, Sirsa	20472757	45427136
58	Ghaggar Water Services Division, Sirsa	28905272	13051129

66	Water Services Division, Rohtak	7028873	-79551391
67	Sampla Water Services Division, Rohtak	25587430	26839735
68	Jhajjar Water Services Division, Jhajjar	162262772	78350453
69	Water Services (Mechanical) Division,	35300851	16189733
71	Vigilance Division, Rohtak	3260744	3260744
72	Vigilance Division, Hisar	25370	25370
73	Vigilance Division, Kaithal	912836	912836
74	Vigilance Division, Karnal	458	458
76	W/S Division, Gohana	-6169415	-32490785
77	Safidon Water Services Division, Safidon	29470416	8109531
78	Jind Water Services Division, Jind	35870041	39874756
79	Faridabad Water Services Division,	154274462	120088879
80	Water Services Division, Palwal	26717392	35498986
81	Mewat Water Services Division, Nuh	434070	-1161695
82	Yamuna Water Services Division (Mechanical), Faridabad	4882237	4513485
83	Jui Water Services Division, Bhiwani	39513234	35355194.47
84	Bhiwani Water Services Division, Bhiwani	-2123369	7046829
85	Siwani Water Services Division, Bhiwani	1971299	194284
86	Lift Water Services (Mechanical) Division, Bhiwani	1733643	1302409
87	Loharu Water Services Division, Bhiwani	26428661	14181427
88	Loharu Water Services Division, Charkhi Dadri	84049779	81273679
89	Loharu Water Services (Mechanical) Division, Charkhi Dadri	16913861	4720122
91	Water Services (Mechanical) Division, Rewari	2367224	5702417
92	Water Services Division No.-I, Rewari	19377145	16928789
93	Water Services Division No.-II, Rewari	25027051	11695415
94	Water Services Feeder Division, Rohtak	13486827	6151086
95	Mahendergarh Water Services Division, Charkhi Dadri	61847024	7054567
96	Mahendergarh Water Services Division, Mahendergarh	57786852	58338152
97	Mahendergarh Water Services, Narnaul	324226279	251235013
98	Mahendergarh Water Services (Mechanical) Division, Narnaul	273341310	275101446
99	Satluj Yamuna Link Water Services Division, Ambala	14757519	6814027
100	Water Services Division, Ambala	38028239	88126936
101	Water Services Division, Kurukshetra	20271002	28243804
104	Project Division No.-III, Ambala	672	672
105	Procurement & Disposal Division,	35306951	35306951
107	Vigilance Division, Sonapat	182380	182380
109	Vigilance Division, Sirsa	0	0
113	Water Data Collection Division, Karnal	7654585	7654585
118	Vigilance Division, Ambala	0	0
120	Workshop Division, Charkhi Dadri	-2670140	-2812246

122	Rewari Lift Irrigation, Jhajjar	30593612	22335001
123	Vigilance Division, Rewari	173795	173795
130	Construction Water Services Division No.- 33, Rewari	8678903	9339878
133	Inter State Liaison Division, Delhi	3577061	3967700
135	Water Services Division, Gurugram	6275972	6320749
136	Project Division No.-I, Panchkula	642980049	642980049
140	Water Services Division, Panchkula	99126129	114767437
141	Construction Division No.- 26, Gurugram	6087189	9437405
142	Construction Division No.- 28, Jind	40060001	57694731
143	Water Services Mechanical Division, Jhajjar	8464684	16216336
Total		4491865150	4796618523

Non-functional		
Code No.	Name of Division (Irrigation)	Balance as on 31.03.2025 (Amount in ₹)
70	Utter Yamuna River Board, Delhi	132291
102A	Water Data Collection, Ambala	112718
119	Workshop Division, Karnal	5666784
124	Comand Area Development Division, Rohtak	510315
131	Construction Division, Kaithal	610880
139	Construction Division No.-III, Kurukshetra	701828
	U/B	35264141
Total of Defunct & Merge Division		42998957

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

Sr.No.	Code	Name of Division	Balance as on 31.03.2024 (Amount in ₹)	Balance as on 31.03.2025 (Amount in ₹)
1	1	Provincial Division No-I, Rohtak	439483798	438597449
2	2	Provincial Division No-II, Rohtak	28486518	32575501
3	3	Provincial Division I, Gurugram	391098979	392554942
4	4	Provincial Division, Panchkula	6009602792	6562736478
5	5	Provincial Division, Faridabad	800508462	688626205
6	6	Provincial Division, Palwal	374758026	368847436
7	7	Provincial Division No. I, Karnal	287790625	235349132
8	8	Provincial Division II, Sirsa.	177601307	156169645
9	9	Provincial Division No.-I, Hisar.	560040002	561744226
10	10	Provincial Division No.-I, Ambala Cantt.	599705928	503151124
11	11	Provincial Division, Jind	-10098869	50680263
12	12	Provincial Division, Charkhi Dadri	315441886	359190468
13	13	Provincial Division No.-I, Kurukshetra	358616436	324197570
14	14	Provincial Division No.-II, Kurukshetra	260006186	212214696
15	15	Provincial Division, Panipat	297392769	108095523

16	16	Provincial Division, Naraingarh	85268665	191226217
17	18	Provincial Division, Hansi	210145626	620562904
18	19	Provincial Division No.- III (National Highway), Rohtak	25396616	5215102
19	20	Mechanical Division, Rohtak	1241045	4793038
20	21	Mechanical Division, Karnal	-134660	-135613
21	22	Research Laboratory, Hisar	95196	95196
22	25	Provincial Division (National Highway), Jind	64321516	17179053
23	31	Provincial Division, Narwana	2289234	-65468946
24	32	Mechanical Division, Ambala Cantt.	12606942	12606942
25	33	Mechanical Division, Faridabad	2435459	2404576
26	34	Mechanical Division, Hisar	2190478	8485545
27	35	Provincial Division No.-II, Gurugram.	198003955	207231567
28	36	Provincial Division No.-4, Rohtak	245796164	301116928
29	38	Provincial Division, Nuh	21693083	27413906
30	39	Provincial Division No.-II, Karnal	188902126	337165947
31	40	Electrical Division, Rohtak	31906876	67805595
32	41	Electrical Division, Ambala Cantt.	409187059	543312423
33	42	Electrical Division, Karnal	297465929	267681346
34	43	Electrical Division, Gurugram	68181840	93007665
35	46	Provincial Division, Bhiwani.	151889561	149753466
36	47	Provincial Division No.-I, Sirsa	151961264	109703038
37	48	Electrical Division, Hisar	90375453	91187014
38	49	Provincial Division No. II, Ambala Cantt.	92213271	98624213
39	50	Horticulture Division, Panchkula	16959115	11814701
40	51	Provincial Division, Jagadhri, Yamuna Nagar	323515417	309686692
41	53	Provincial Division No.-1, Kaithal	103340518	98799952
42	54	Provincial Division, Narnaul	346721870	316774470
43	55	Provincial Division, Fatehabad	550825167	605181298
44	103	Asian Development Bank Project-I (National Highway), Faridabad	533307348	149196648
45	104	Provincial Division No.-3, Hisar	241589991	121468080
46	108	Construction Division, Chandigarh	118683766	127646383
47	118	Construction Division (National Highway), Panchkula	47889699	63523019
48	119	Provincial Division (National Highway), Bhiwani	59966191	59613153
49	120	Quality Control Division, Faridabad	878211	878211
50	121	Quality Control Division, Karnal	487722	487753
51	124	Provincial Division, Jhajjar	295951092	442465202
52	125	Provincial Division, Rewari	1156843794	1808357547
53	126	Provincial Division, Bahadurgarh	120279332	150749628
54	127	Construction Division, Gurugram	79015349	70541702
55	128	Provincial Division No-1, Sonapat	144937610	82511046
56	129	Provincial Division No.-2, Sonapat	60817696	170758398
57	156	Provincial Division No.-II, Kaithal	248633820	240510015
58	04/13	Horticulture Division, Gurugram	34559909	34214510
59	09/04	Electrical Division, Rewari	6774406	10962018

	Total	1773584556	1896183820
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(Non-functional)

Code	Name of Division (Building & Roads)	Balance as on 31.03.2025 (Amount in ₹)
23	Provincial Division No.-II (National Highway), Faridabad	17936265
24	Provincial Division No. III (National Highway), Karnal.	90855618
27	Estate Office, Rai, Sonipat	198598
28	Provincial Division No.4, Karnal	5084220
29	World Bank, Sonapat	751092
44	Electrical Division, Bhiwani	1
56	World Bank Project Division, Karnal	1341127
57	World Bank Project Division, Panipat	-1026138
58	Kurukshetra Development Board, Kurukshetra	1325320
59	World Bank Project, Panchkula	165668
60	World Bank Project, Murthal, Sonipat	376212
105	Asian Development Bank Project, Palwal	2338987
106	World Bank Project, Ambala	2371995
110	Horticulture Division, Hisar	740814
117	Construction National Highway, Hisar	9368488
135	Provincial Division, Bahadurgarh	7893025
136	Project Division, Chandigarh	1340450
138	Provincial Division (National Highway), Rewari	136282
	Un Reconciled Balance	6110241689
	Total of Defunct / Merged Division	6251439713

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

Sr. No.	Code	Name of Division	Balance as on 01.04.2024 (Amount in ₹)	Balance as on 31.03.2025 (Amount in ₹)
1	61	Public Health Engineering Division, Ambala	113622479	99118073
2	62	Public Health Engineering Division, Panchkula	15470139206	15486654907
3	63	Public Health Engineering Division No.1, Nuh	176041718	222394610
4	64	Public Health Engineering (Mechanical) Division, Ambala	52109896	48528982
5	10/154A	Public Health Engineering Division, Mandi Dabwali	66019900	97773011
6	66	Public Health Engineering Division No.1, Rohtak	110006876	130480100

7	67	Public Health Engineering Division, Gurugram	221545319	231426376
8	68	Public Health Engineering Division No.1, Hisar	207706312	158242354
9	69	Public Health Engineering Division No.2, Hisar	-18669120	-49899244
10	70	Public Health Engineering Division No.1, Bhiwani	102471480	96371435
11	71	Public Health Engineering Division No. 2, Bhiwani	245251434	235265886
12	72	Public Health Engineering Division No.1, Faridabad	36239264	28664720
13	73	Public Health Engineering Division, Jind	477124825	468961557
14	74	Public Health Engineering Division No. 1, Rewari	733209047	761258937
15	75	Public Health Engineering Division No.1, Karnal	45861408	-7681309
16	76	Public Health Engineering Division No.1, Narnaul	-2873198	-34993691
17	78	Public Health Engineering Division Kurukshetra	-185841322	-161126851
18	81	Public Health Engineering Division (Gw1) Rewari	31672094	28277108
19	85	Public Health Engineering Division No.2, Sirsa	231419542	249615114
20	86	Public Health Engineering Division No.2, Rohtak	33774900	87633939
21	88	Public Health Engineering Division Hansi	256489634	262253127
22	89	Public Health Engineering Division No.1, Jhajjar	437334949	432174572
23	90	Public Health Engineering Division No. 3, Palwal	160804325	148655880
24	91	Public Health Engineering Division No.2 Sonapat	283336490	269609703
25	92	Public Health Engineering Division, Bahadurgarh	2659691	5928129
26	93	Public Health Engineering Division No.1, Panipat	23982624	18990057
27	94	Public Health Engineering Division, Narwana	418334740	412105019

28	95	Public Health Engineering Division, Naraingarh	116129109	114120971
29	97	Public Health Engineering Division No.1, Kaithal	642329246	645008359
30	98	Public Health Engineering Division No.2, Yamuna Nagar	87248214	39793762
31	102	Public Health Engineering Division No. 1, Gohana	349967846	334199440
32	106	Public Health Engineering Division, Punhana	136834	136834
33	109	Public Health Engineering Division No.2, Panipat	61554448	37839702
34	111	Public Health Engineering Division No. 2, Palwal	817513526	832190199
35	112	Public Health Engineering (Disposal & Procurement) Division, Sonapat	223432414	250262927
36	113	Public Health Engineering Division, Charkhi Dadri	137802766	146768644
37	114	Public Health Engineering Division, Tosham	-28331235	-26990452
38	115	Public Health Engineering Division, Sohna	331048694	340487737
39	116	Public Health Engineering Division, Mahendergarh	82955524	100414960
40	133	Public Health Engineering Division No.3, Rohtak	339056077	341598461
41	139	Public Health Engineering Division No.2, Jhajjar	14423134	14969783
42	140	Public Health Engineering Division No.-II, Kaithal	-45502667	-76220822
43	143	Public Health Engineering Division, Ambala City	118367618	101632886
44	144	Public Health Engineering Division No.2, Narnaul	67805041	66107461
45	146	Public Health Engineering Division, Tohana	95202713	101373989
46	147	Public Health Engineering Division No. 2, Jind	10732449	-514766
47	148	Public Health Engineering Divion No. 2, Karnal	111929105	62253176
48	149	Public Health Engineering Division No. 3, Hisar	621417988	536458951

49	150	Public Health Engineering Division No.1 Yamuna Nagar	-53818866	-54499297
50	151	Public Health Engineering Division Kosli	55186892	41398737
51	152	Public Health Engineering Division No.2, Fatehabad	87438962	111432643
52	153	Public Health Engineering Division No.3, Sirsa	222638127	297329555
53	07/154A	Public Health Engineering Division No.2, Rewari at Bawal	78366262	102242598
54	155	Public Health Engineering Division No.1, Palwal	160053066	114332197
55	156	Public Health Engineering (Mechanical) Division, Sonapat	25372790	29295679
56	157	Public Health Engineering Division No.3, Jhajjar	47428333	39665545
57	158	Public Health Engineering Division, Siwani	102559627	164977786
58	159	Public Health Engineering Division No.3, Narnaul	43090603	52928665
Total			24653309153	24587678811

Non-functional		
Code No.	Name of Division (Public Health Engineering)	Balance as on 31.03.2025 (Amount in ₹)
99	Public Health Engineering Division No-II, Karnal	-59399555
138	Public Health Engineering Division (National Highway), Rewari	28055
	Un Reconciled Balance	395164600
Total	Total of Defunct / Merged Division	335793100

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

Public Works Divisions	Balance as on 31.03.2025 (Amount in ₹)
Irrigation	4839617480
Buildings and Roads	25213277919
Public Health Engineering	24923471911
Total	54976367310

**Statement showing Adverse Balance under Head 8443-108-PW Deposit at the end of
financial year 2024-25**

Irrigation Divisions (Functional Divisions)

Code No.	Name of Divisions	Balance as on 31 March 2024 (Amount in ₹)	Balance as on 31 March 2025 (Amount in ₹)
14	Saraswati Heritage Division No.-2,	18831237	-5426868
19	Construction Division-19, Rohtak	-65866311	-41779667
30	Construction Division 30, Gohana	-15182286	-12099467
32	Water Services Division, Bahadurgarh	-27131864	-105093066
41	Water Services Division, Delhi	64837901	-45936257
66	Water Services Division, Rohtak	7028873	-79551391
76	Water Services Division, Gohana	-6169415	-32490785
81	Mewat Water Services Division, Nuh	434070	-1161695
120	Workshop Division, Charkhi Dadri	-2670140	-2812246
	Total	-25887935	-326351442

Buildings & Roads Divisions (Functional)

Code No.	Name of Divisions	Balance as on 31 March 2023 (Amount in ₹)	Balance as on 31 March 2024 (Amount in ₹)
21	Mechanical Division, Karnal	-134660	-135613
31	Provincial Division, Narwana	2289234	-65468946
	Total	2154574	-65604559

Public Health Engineering Divisions (Functional)

Code No.	Name of Division	Balance as on 31 March 2024 (Amount in ₹)	Balance as on 31 March 2025 (Amount in ₹)
69	Public Health Engineering Division No.2, Hisar	-18669120	-49899244
75	Public Health Engineering Division No.-1, Karnal	45861408	-7681309
76	Public Health Engineering Division No.1, Narnaul	-2873198	-34993691
78	Public Health Engineering Division, Kurukshetra	-185841322	-161126851
114	Public Health Engineering Division, Tosham	-28331235	-26990452

140	Public Health Engineering Division No.-II, Kaithal	-45502667	-76220822
147	Public Health Engineering Division No.-2, Jind	10732449	-514766
150	Public Health Engineering Division No.1, Yamuna Nagar	-53818866	-54499297
	Total	-278442551	-411926432

Public Works Divisions	Balance as on 31.03.2025 (Amount in ₹)
Irrigation	-326351442
Buildings & Roads	-65604559
Public Health Engineering	-411926432
Total	-803882433

Divisions in which Adverse Balance is more than Rs 5 Crore exists as on 31.03.2025 Under Head 8443-108-Public Works Deposit

Irrigation Divisions (Functional)

Code	Name of Division	Balance as on 31 March 2024 (Amount in ₹)	Balance as on 31 March 2025 (Amount in ₹)
32	Water Services Division No. 32, Bahadurgarh	-27131864	-105093066
66	Water Services Division, Rohtak	7028873	-79551391
	Total	-20102991	-184644457

Building & Roads Divisions (Functional)

Code	Name of Division	Balance as on 31 March 2024 (Amount in ₹)	Balance as on 31 March 2025 (Amount in ₹)
31	Provincial Division, Narwana	2289234	-65468946
	Total	2289234	-65468946

Public Health Engineering Divisions (functional)

Code	Name of Division	Balance as on 31 March 2024 (Amount in ₹)	Balance as on 31 March 2025 (Amount in ₹)
78	Public Health Engineering Division, Kurukshetra	-185841322	-161126851
140	Public Health Engineering Division No.-2, Kaithal	-45502667	-76220822

150	Public Health Engineering Division No.1, Yamuna Nagar	-53818866	-54499297
	Total	-285162855	-291846970

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

Annexure – 8

(Referred to in Para 8 of Part A)

Outstanding Liabilities (pending work bills) as on 31 March 2025

Sr. No.	Code No.	Name of Divisions (Irrigation)	Balance (₹ in Lakh) as on 31 March 2025	The earliest year to which the claim pertains
1.	036	Water Services Division, Dadupur	1554.29	2024-25
2.	038	Water Services Division, Jagadhri	277.57	2024-25
3.	039	Water Services Division, Sonapat	550.88	2024-25
4.	040	Rai Water Services Division, Sonapat	66.73	2024-25
5.	044	Water Services Division, Panipat	0.98	2024-25
6.	068	Jhajjar Water Services Division, Jhajjar	8.31	2024-25
7.	084	Bhiwani Water Services Division, Bhiwani	145.06	2024-25
8.	085	Siwani Water Services Division, Bhiwani	175.42	2024-25
9.	120	Workshop Division, Charkhi Dadri	7.73	2024-25
Total			2786.97	

Sr. No.	Code No.	Name of Divisions (Buildings & Roads)	Balance (₹ in Lakh) as on 31 March 2025	The earliest year to which the claim pertains
1.	010	Provincial Division No. I, Ambala Cantt.	712.79	2024-25
2.	049	Provincial Division No.2, Ambala Cantt.	94.59	2024-25
3.	051	Provincial Division, Jagadhri, Yamuna Nagar	241.89	2024-25
4.	005	Provincial Division, Faridabad	572.97	2024-25
5.	130	Horticulture Division, Gurugram	16.8	2024-25
6.	156	Provincial Division No.-2, Kaithal	520	2024-25
Total			2159.04	

Sr. No.	Code No.	Name of Divisions (Public Health Engineering)	Balance (₹ in Lakh) as on 31 March 2025	The earliest year to which the claim pertains
1.	154	Public Health Engineering Bawal	58.03	2024-25
2.	151	Public Health Engineering Kosli	189.79	2024-25
3.	066	Public Health Engineering Div. No.1 Rohtak	783.34	2024-25
4.	147	Public Health Engineering Div No.2 Jind	2562.20	2024-25

5.	116	Public Health Engineering Mohindergarh	112.8	2024-25
6.	076	Public Health Engineering Div No.1 Narnaul	420.12	2024-25
7.	144	Public Health Engineering Div No.2 Narnaul	90.49	2024-25
8.	159	Public Health Engineering Div No.3 Narnaul	169.2	2024-25
9.	157	Public Health Engineering Div No.3 Jhajjar	30	2024-25
10.	074	Public Health Engineering No.1 Rewari	943	2024-25
11.	098	Public Health Engineering No.2 Yamuna Nagar	41.84	2024-25
12.	093	Public Health Engineering Division No.- 1, Panipat	197.03	2024-25
13.	109	Public Health Engineering Division No.- 2, Panipat	407.71	2024-25
14.	156	Public Health Engineering (Mechanical) Division, Sonapat	32.08	2024-25
15.	063	Public Health Engineering Division No.- 1, Nuh (Palwal)	399.13	2024-25
16.	111	Public Health Engineering Division No.- 2, Palwal	1315	2024-25
17.	090	Public Health Engineering Division No.- 3, Palwal	233.54	2024-25
18.	113	Public Health Engineering Division, Charkhi Dadri	3205	2024-25
19.	064	Public Health Engineering (Mechanical) Division, Ambala	16.21	2024-25
Total			11206.51	

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

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

IRRIGATION

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1.	Additional Chief Secretary to Government of Haryana, Irrigation and Water Resources Department.	10.05.2024
2.	Executive Engineer, Vigilance Division, Hisar	12.08.2024
3.	Superintending Engineer, Vigilance Circle, Rohtak	03.09.2024
4.	Executive Engineer, Kaithal Water Services Division, Kaithal	06.06.2025
5.	Superintending Engineer, Yamuna Water Services Circle, Rohtak	06.06.2025
6.	Executive Engineer, Construction Division No.26, Gurugram	06.06.2025
7.	Executive Engineer, Vigilance Division, Sonipat	26.07.2024
8.	Executive Engineer, Vigilance Division, Kaithal	03.07.2024
9.	Executive Engineer, Construction Division No.31, Gurugram	06.06.2025
10.	Executive Engineer, Construction Division No.21, Rohtak	22.09.2025
11.	Executive Engineer, Jind Water Services Division, Jind	04.06.2025
12.	Executive Engineer, Construction Division No.28, Jind	06.06.2025
13.	Executive Engineer, Bahadurgarh Water Services Division, Bahadurgarh	06.06.2025
14.	Executive Engineer, Rohtak Water Services Division, Rohtak	06.06.2025
15.	Executive Engineer, Gohana Water Services Division, Gohana	06.06.2025
16.	Superintending Engineer, Yamuna Water Services Circle, Jind	23.05.2025
17.	Executive Engineer, Vigilance Division, Ambala	28.06.2024
18.	Executive Engineer, Vigilance Division, Karnal	19.07.2024
19.	Executive Engineer, Delhi Water Services Division, Delhi	28.10.2024
20.	Engineer-in-Chief, Irrigation and Water Resources Department, Panchkula	06.06.2025
21.	Engineer-in-Chief, HoD (Spl.) Irrigation and Water Resources Department, Panchkula	23.05.2025
22.	Executive Engineer, Water Services (Mechanical) Division, Rohtak	06.06.2025
23.	Superintending Engineer, Vigilance Circle, Panchkula	06.06.2024

24.	Executive Engineer, Saraswati Heritage Division No.3, Kaithal	16.10.2024
25.	Executive Engineer, Vigilance Division, Rohtak	08.08.2024
26.	Superintending Engineer, Yamuna Water Circle, Delhi	15.10.2024
27.	Executive Engineer, Jhajjar Water Services Division, Jhajjar	11.12.2024
28.	Executive Engineer, Inter State Liaison Division, Delhi	11.11.2024
29.	Executive Engineer, Pundri Water Services Division, Kaithal	06.06.2025
30.	Superintending Engineer, Saraswati Heritage Circle, Kurukshetra	03.09.2024
31.	Executive Engineer, Saraswati Heritage Division No.2, Kurukshetra	23.09.2024
32.	Superintending Engineer, Construction Circle, Gurugram	13.04.2025
33.	Executive Engineer, Gurugram Water Supply Division, Gurugram	06.06.2025
34.	Executive Engineer, Narwana Water Services Division, Narwana	06.06.2025
35.	Executive Engineer, Saraswati Heritage Division No.1, Jagadhari	16.10.2024
36.	Executive Engineer, Vigilance Division, Rewari	21.08.2024
37.	Executive Engineer, Vigilance Division, Sirsa	21.08.2024
38.	Superintending Engineer, Bhakra Water Services Circle, Kaithal	12.11.2024
39.	Executive Engineer, Sampla Water Supply Division, Rohtak	06.06.2025
40.	Executive Engineer, Construction Division No.30, Gohana	23.09.2025
41.	Executive Engineer, Safidon Water Services Division, Safidon	19.06.2025

BUILDINGS AND ROADS

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Engineer-In-Chief PWD (Road) Chandigarh	18.06.2024
2	Engineer-In-Chief PWD (Building) Chandigarh	28.06.2024
3	Superintending Engineer PWD (B & R) Circle Rohtak	28.06.2024
4	Executive Engineer Provincial Division -1 PWD (B & R) Rohtak	26.07.2024
5	Executive Engineer Provincial Division -2 PWD (B & R) Rohtak	16.07.2024
6	Executive Engineer Provincial Division -4 PWD (B & R) Rohtak	09.08.2024

7	Superintending Engineer PWD (B & R) Circle (Electrical) Karnal	21.08.2024
8	Executive Engineer Electrical Division PWD (B & R) Karnal	20.08.2024
9	Executive Engineer Electrical Division PWD (B & R) Ambala -1	12.09.2024
10	Executive Engineer Electrical Division PWD (B & R) Rohtak	11.11.2024
11	Superintending Engineer PWD (B & R) Circle Hisar	09.10.2024
12	Executive Engineer Provincial Division PWD (B & R) Fatehabad	10.10.2024
13	Executive Engineer Provincial Division PWD (B & R) Hansi	24.10.2024
14	Executive Engineer Provincial Division -1 PWD (B & R) Sirsa	18.11.2024
15	Executive Engineer Provincial Division -2 PWD (B & R) Sirsa	11.12.2024
16	Executive Engineer Provincial Division -3 PWD (B & R) Hisar	06.06.2025
17	Executive Engineer Provincial Division -1 PWD (B & R) Hisar	06.06.2025
18	Executive Engineer Construction Division PWD (B & R) Gurugram	06.06.2025
19	Superintending Engineer PWD (B & R) Circle Gurugram	26.03.2025
20	Executive Engineer Provincial Division PWD (B & R) Faridabad	12.06.2025
21	Executive Engineer Provincial Division PWD (B & R) Palwal	06.06.2025
22	Executive Engineer Provincial Division PWD (B & R) Nuh	06.06.2025
23	Executive Engineer Provincial Division -2 PWD (B & R) Gurugram	06.06.2025
24	Executive Engineer Provincial Division -1 PWD (B & R) Gurugram	06.06.2025

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Date of Issue of Inspection Reports
1	Additional Chief Secretary , Public Health Engineering Department, Chandigarh	17.05.2024
2	Chief Engineer , Public Health Engineering Department, Panchkula	02.06.2024
3	Superintending Engineer , Public Health Engineering Circle Sirsa	06.06.2024
4	Executive Engineer Public Health Engineering Department Sirsa-1	21.06.2024

5	Executive Engineer Public Health Engineering Department Sirsa-2	03.07.2024
6	Executive Engineer, Public Health Engineering Department , Mandi Dabwali	15.07.2024
7	Executive Engineer Public Health Engineering Department Fatehabad-1	01.08.2024
8	Executive Engineer, Public Health Engineering Department, Tohana	16.08.2024
9	Superintending Engineer , Public Health Engineering Circle Narnaul	20.08.2024
10	Executive Engineer Public Health Engineering Department Mahendragarh	29.08.2024
11	Executive Engineer Public Health Engineering Department Narnaul-1	21.09.2024
12	Executive Engineer, Public Health Engineering Department, Narnaul-2	3.10.2024
13	Executive Engineer, Public Health Engineering Department, Narnaul-3	10.10.2024
14	Superintending Engineer , Public Health Engineering Circle, Gurugram	16.10.2024
15	Executive Engineer Public Health Engineering Department Gurugram	28.10.2024
16	Executive Engineer, Public Health Engineering Department , Faridabad	12.11.2024
17	Executive Engineer, Public Health Engineering Department, Sohana	11.12.2024
18	Superintending Engineer , Public Health Engineering Circle Mechanical Ambala	11.12.2024
19	Executive Engineer Public Health Engineering Department Mechanical Ambala	11.12.2024
20	Executive Engineer Public Health Engineering Department Mechanical Sonipat	27.01.2025
21	Executive Engineer Public Health Engineering Department Rohtak-2	06.06.2025
22	Executive Engineer Public Health Engineering Department Rohtak-3	06.06.2025
23	Executive Engineer Public Health Engineering Department GWI- Rewari	06.06.2025

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

Annexure – 10
Lack of Transparency in Tender process

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2024-25
1	Engineer-in-Chief, Irrigation and Water Resources Department, Panchkula	1
2	Engineer-in-Chief, HoD (Spl.) Irrigation and Water Resources Department, Panchkula	6
3	Executive Engineer Water Services (Mechanical) Division, Rohtak	5
4	Executive Engineer Delhi Water Services Division , Delhi	1
5	Executive Engineer Pundri Water Services Division, Kaithal	7
6	Executive Engineer Construction Divison No 26, Gurugram	2
7	Executive Engineer Gohana water services Division, Gohana	7
	Total	

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No. of IRs 2024-25
1	Executive Engineer Provincial Division PWD (B & R) Gurugram	2(1)
2	Executive Engineer Provincial Division -3 PWD (B & R) Hisar	5(5)
3	Executive Engineer Provincial Division - 1 PWD (B & R) Hisar	3(4)
4	Executive Engineer Provincial Division -2 PWD (B & R) Sirsa	9(3)
	Total	

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25
1	Executive Engineer Public Health Engineering Department Rohtak-3	3 11
2	Executive Engineer Public Health Engineering Department GWI-Rewari	3
	Total	

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

Annexure -11
Details of Tools & Plants Returns in arrears

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2024-25
1	Executive Engineer Construction Division No 21, Rohtak	3
2	Executive Engineer Safidon Water Services Division, Jind	1
3	Executive Engineer Gohana Water Services Division, Gohana	4
	Total	3

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No. of IRs 2024-25
1	Executive Engineer Provincial Division -1 PWD (B & R) Gurugram	5(9)
2	Executive Engineer Provincial Division - 2 PWD (B & R) Gurugram	2(7)
3	Executive Engineer Provincial Division -3 PWD (B & R) Hisar	3(8)
4	Executive Engineer Provincial Division -1 PWD (B & R) Sirsa	6(9)
5	Executive Engineer Provincial Division PWD (B & R) Gurugram	3(6)
6	Executive Engineer Provincial Division PWD (B & R) Faridabad	4(8)
7	Executive Engineer Provincial Division PWD (B & R) Nuh	7(7)
8	Executive Engineer Provincial Division PWD (B & R) Palwal	6(7)
	Total	8

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25
1	Executive Engineer Public Health Engineering Department Sirsa-2	6(3)
	Total	1

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

Annexure – 12
Excess of consumption Material

PUBLIC HEALTH ENGINEERING

Sr.No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Public Health Engineering Department Gurugram	2	9.71
2	Executive Engineer Public Health Engineering Department Rohtak- 3	10(2)	-
3	Executive Engineer Public Health Engineering Department Mechanical Sonipat	1(5)	-
4	Executive Engineer, Public Health Engineering Department, Sirsa - 1	6	1.48
5	Executive Engineer Public Health Engineering Department Sirsa-2	7(2)	83.76
6	Executive Engineer, Public Health Engineering Department , Mandi Dabwali	1	47.72
7	Executive Engineer, Public Health Engineering Department, Tohana	2(5)	-
	Total	7	

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

Annexure - 13
Commencement of work without sanction estimate

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (₹ in lakh)
1.	Additional Chief Secretary, Irrigation, Haryana, Chandigarh	3	0.00
2.	Engineer-in-Chief, Irrigation and Water Resources Department, Panchkula	1 4 5 6 7 10	45.00 0.00 0.00 7.82 0.00 0.00
3.	Superintending Engineer, Vigilance Circle, Panchkula	1 2	0.00 0.00
4.	Executive Engineer, Vigilance Division, Ambala	3 4	0.00 0.00
5.	Executive Engineer, Vigilance Division, Kaithal	5	0.00

6.	Executive Engineer, Saraswati Heritage Division No.1, Jagadhari	6(a) 6 (b) 7	0.00 0.12 0.00
7.	Executive Engineer, Saraswati Heritage Division No.1, Kaithal	4 5 6 7	0.00 0.00 0.72 0.00
8.	Superintending Engineer, Water Services Circle Delhi	1 3	0.00 0.00
9.	Executive Engineer, Inter State Liaison Division, Delhi	3	0.00
10.	Superintending Engineer, Bhakra Water Services Circle, Kaithal	3 4	0.00 0.00
11.	Engineer-in-Chief, HoD (Spl.) Irrigation and Water Resources Department, Panchkula	4 6 7	0.00 0.00 0.00
12.	Executive Engineer Narwana Water Services Division, Narwana	3	0.00
13.	Executive Engineer Gurugram Water Supply (GWS) Division	2 3	0.00 0.00
14.	Executive Engineer Bahadurgarh Water Services Division, Bahadurgarh	3	0.00
15.	Executive Engineer Costruction Division No 30 Gohana	2 3 5	0.00 0.00 0.00
16.	Executive Engineer Construction Divison No 21, Rohtak	1	0.00
17.	Executive Engineer Water Services (Mechanical) Division, Rohtak	4 5 6	0.00 0.00 0.00
18.	Executive Engineer Safidon Water Services Division, Safidon	1	0.00
19.	Executive Engineer Delhi Water Services Division, Delhi	1 5	0.00 0.00
20.	Executive Engineer Pundri Water Services Division, Kaithal	2 4 6 7	3.23 0.00 0.00 25.52
21.	Superintending Engineer, Yamuna Water Services Circle, Jind	1 2	0.00 0.00

22.	Executive Engineer Rohtak Water Services Division, Rohtak	2 3 6 7	1.24 0.00 0.00 0.00
23.	Executive Engineer Jind Water Services Division Jind	3	0.00
24.	Executive Engineer Construction Divison No 26, Gurugram	2 3 1 4	3.66 0.00 0.00 31.42
25.	Superintending Engineer, Yamuna Water Services Circle, Rohtak	1 3	0.00 0.00
26.	Superintending Engineer, Vigilance Circle, Rohtak	4	0.00
27.	Executive Engineer, Saraswati Heritage Division No.2, Kurukshetra	2 5 6 8	0.00 0.00 14.98 0.00
28.	Superintending Engineer, Construction Circle, Gurugram	1	743.92
29.	Executive Engineer, Vigilance Division, Karnal	1 2 3 4	216.99 0.00 0.00 0.00
30.	Executive Engineer, Vigilance Division, Sonipat	2 3 4 5	0.00 0.00 0.00 0.00
31.	Executive Engineer, Vigilance Division, Rohtak	3	0.00
32.	Executive Engineer, Vigilance Division, Rewari	2 3 4	0.00 0.00 0.00
33.	Executive Engineer, Vigilance Division, Hisar	1 2 3 4 5	0.00 0.00 0.00 0.00 0.00
34.	Executive Engineer, Vigilance Division, Sirsa	1 2 3 4 5	0.00 0.00 0.00 0.00 0.00
35.	Superintending Engineer, Saraswati Heritage Circle, Kurukshetra	1 4	0.00 0.00
36.	Executive Engineer Construction Divison No 28, Jind	3 5	0.00 0.00

37.	Executive Engineer Sampla Water Services Division, Rohtak	1	1.19
		2	0.00
		3	0.00
		5	0.00
		8	0.27
38.	Executive Engineer, Gohana Water Services Division, Gohana	7	9.00
	Total	96	1105.08

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (₹ in lakh)
1	Executive Engineer Provincial Division PWD (B & R) Faridabad	1(6)	8641
	Total	1	8641

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

Annexure – 14 Non preparation & Submission of Completion Report

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25
1	Executive Engineer Public Health Engineering Department Sirsa-2	5(4)
2	Executive Engineer, Public Health Engineering Department, Sirsa - 1	2(3)
3	Executive Engineer Public Health Engineering Department Rohtak-3	14(7) B(4)
	Total	4

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

Annexure - 15
Blockade of Govt. Money/Fund

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Saraswati Heritage Division No. 1, Jagadhari	1	12.66
2	Executive Engineer Construction Division No.30, Gohana	4	10.94
3	Executive Engineer Safidon Water Services Division, Jind	1	0
4	Executive Engineer Jind Water Services Division, Jind	3	0
	Total	4	23.6

BUILDINGS & ROADS

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Construction Division PWD (B & R) Gurugram	3(7)	2.93
2	Executive Engineer Provincial Division PWD (B & R) Faridabad	4(8B)	19.07
3	Executive Engineer Provincial Division PWD (B & R) Nuh	7(8B)	3.03
4	Executive Engineer Provincial Division (B & R) Palwal	6 (7B)	4.99
5	Executive Engineer Provincial Division -1 PWD (B & R) Gurugram	5(11B)	28.87
6	Executive Engineer Provincial Division - 2 PWD (B & R) Gurugram	2(7B)	12.19
7	Executive Engineer Provincial Division -1 PWD (B & R) Hisar	8(8)	42.87
	Total	7	113.95

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Public Health Engineering Department Rohtak- 2	5(4)	86.57
	Total	1	86.57

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

Annexure – 16
Excess Expenditure over Estimate

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (in lakh)
1.	Executive Engineer Saraswati Heritage Division No. 1, Jagadhari	3	0.00
		4	94.65
		5	13.88
2.	Executive Engineer Saraswati Heritage Division No. 3, Kaithal	1	9.88
		2	1.47
3.	Superintending Engineer, Water Services Circle, Delhi	2	34.81
4.	Executive Engineer Inter State Liasion Division, Delhi	2	3.13
5.	Executive Engineer Jhajjar Water Services Division, Jhajjar	1	1.27
		5	0.00
6.	Executive Engineer Narwana Water Services Division, Narwana	2	11.26
7.	Executive Engineer Gurugram Water Supply (GWS) Division	1	10.15
		4	0.15
		6	0.15
8.	Executive Engineer Construction Division No. 30, Gohana	1	172.64
9.	Executive Engineer Safidon Water Services Division, Safidon	2	0.00
10.	Executive Engineer Delhi Water Services Division , Delhi	4	3.11
11.	Executive Engineer Rohtak Water Services Division, Rohtak	1	14.92
12.	Superintending Engineer, Yamuna Water Services Circle, Rohtak	2	223.89
13.	Superintending Engineer, Vigilance Circle, Rohtak	3	0.00
		5	0.00
14.	Executive Engineer Saraswati Heritage Division No 2, Kurukshetra	7	0.19
	Total	21	595.55

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (₹ in lakh)
1	Executive Engineer, Provincial Division-3 PWD (B&R) Hisar	1, 5(1), 6(1,4)	459 - -
2	Executive Engineer, Provincial Division-1 PWD (B&R) Sirsa.	3(3.1) 3(3.2) 8 9 10	18.97 17.59 39 18.97 -
3	Executive Engineer, Provincial Division-1 PWD (B&R) Hisar	1 7	-
4	Executive Engineer, Provincial Division-2 PWD (B&R) Sirsa.	3 4	8.11, 6.21
5	Executive Engineer, Provincial Division-1 PWD (B&R) Rohtak	1AP(3) 3 5	113 0.72 1.02
6	Executive Engineer, Provincial Division-2 PWD (B&R) Rohtak	1(1), 6(2)	19.13 -
7	Executive Engineer, Provincial Division-4 PWD (B&R) Rohtak	1AP(1) 5 7(2)	6.82 15.61 17.56
8	Executive Engineer Construction Division PWD (B&R) Gurgaon.	2(7) 2(8) 4(5) 4(6) 4(7)	14.18 5.05 3.56 1.11 1.96
9	Executive Engineer, Provincial Division PWD (B&R) Faridabad.	1(2) 3(2) 5(1) 5(4) 5(9) 6	463 3.16 16.68 16.98 - 4.7
10	Executive Engineer, Provincial Division PWD (B&R) Nuh	4(4) 4(5) 6	1.83 42.45 16.12
11	Executive Engineer, Provincial Division-1 PWD (B&R) Gurgaon.	6(1) 7(1)	31.45 0.76
12	Executive Engineer, Provincial Division-2 PWD (B&R) Gurgaon.	3(2) 3(3) 4(7) 6	9.89 5 0.12 2.59
13	Executive Engineer, Provincial Division PWD (B&R) Palwal	5	3.04

	Total	41	1377.23
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PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Engineer-In-Chief , Public Health Engineering Department, Panchkula	1	49.14
	Total	1	49.14

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

Annexure – 17 Wasteful Expenditure

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1.	Engineer-in-Chief, Irrigation and Water Resources Department, Panchkula	11	10.35
2.	Executive Engineer Narwana Water Services Division, Narwana	1	0.74
3.	Executive Engineer Gurugram Water Supply (GWS) Division	7	9.97
4.	Executive Engineer Bahadurgarh Water Services Division, Bahadurgarh	6	10.87
5.	Executive Engineer Pundri Water Services Division, Kaithal	5	10.43
6.	Executive Engineer Construction Divison No 31, Gurugram	3	28.17
7.	Executive Engineer Kaithal Water Services Division, Kaithal	3	0.00
8.	Executive Engineer Construction Divison No 28, Jind	1	1.80
	Total	8	72.33

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Public Health Engineering Department Rohtak-3	8	44.55
	Total	1	44.55

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

**Annexure –18
Unfruitful Expenditure**

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1.	Engineer-in-Chief, Irrigation and Water Resources Department, Panchkula	11	10.35
2.	Executive Engineer Narwana Water Services Division, Narwana	1	0.74
3.	Executive Engineer Gurugram Water Supply (GWS) Division	7	9.97
4.	Executive Engineer Bahadurgarh Water Services Division, Bahadurgarh	6	10.87
5.	Executive Engineer Pundri Water Services Division, Kaithal	5	10.43
6.	Executive Engineer Construction Divison No 31, Gurugram	3	28.17
7.	Executive Engineer Kaithal Water Services Division, Kaithal	3	0.00
8.	Executive Engineer Construction Divison No 28, Jind	1	1.80
	Total	8	72.33

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (in lakh)
1	Engineer-In-Chief, PWD (Building) Chandigarh	1AP	449
		3	4233
		7	841.69
		8	1265
		9	1125

2	Superintending Engineer, PWD (B&R) Circle Gurgaon.	1	4099
3	Executive Engineer, Provincial Division -1 PWD (B&R) Sirsa.	1AP 5(4)	1641.2 -
4	Executive Engineer, Provincial Division PWD (B&R) Faridabad.	3(3)	-
5	Executive Engineer, Provincial Division PWD (B&R) Nuh	1 2	1000 467
6	Executive Engineer, Provincial Division -1 PWD (B&R) Gurgaon.	2	-
7	Chief Engineer, PWD (Building) Chandigarh	1AP	449
	Total	13	15569.89

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Public Health Engineering Department Rohtak- 2	4	81.56
2	Executive Engineer Public Health Engineering Department Rohtak- 3	2 11	95.29 45.15
3	Executive Engineer, Public Health Engineering Department , Mandi Dabwali	5	1489.81
4	Executive Engineer Public Health Engineering Department Mahendragarh	1	300.98
5	Executive Engineer, Public Health Engineering Department, Narnaul-3	9	17.84
	Total	6	2030.63

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

Annexure – 19 Negated Outstanding Recoveries

IRRIGATION

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1.	Engineer-in-Chief, Irrigation and Water Resources Department, Panchkula	9	143.16

2.	Executive Engineer Construction Divison No 21, Rohtak	4	0.00
3.	Executive Engineer Safidon Water Services Division, Safidon	3	702.34
4.	Executive Engineer Jind Water Services Division Jind	1 4	0.00 0.00
6.	Executive Engineer Construction Divison No 26, Gurugram	1	32.98
7.	Executive Engineer Kaithal Water Services Division, Kaithal	2 6	0.28 1.05
9.	Executive Engineer Saraswati Heritage Divison No 2, Kurukshetra	4	38.65
	Total	9	918.46

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount(₹ in lakh)
1	Executive Engineer, Provincial Division -4 PWD (B&R) Rohtak	7(1) 7(4)	28 0.56
2	Executive Engineer, Provincial Division PWD (B&R) Faridabad.	1(1)	251
3	Executive Engineer, Provincial Division PWD (B&R) Palwal	2(3) 3 4(2)	- 4.21 6.52
4	Executive Engineer, Provincial Division -1 PWD (B&R) Gurgaon.	4(5) 6(3) 7(7)	- 22.64 -
5	Superintending Engineer, PWD (B&R) Circle Gurgaon.	3, 4, 5	43.12 - -
6	Executive Engineer, Provincial Division -3 PWD (B&R) Hisar	5(4) 5(6) 5(7) 6(3)	20.07 - 2.48 -
7	Executive Engineer, Provincial Division -1 PWD (B&R) Hisar	2(6) 3(1) 3(2) 3(3)	- 1741.19 18.58 11.65
8	Executive Engineer, Provincial Division -2 PWD (B&R) Sirsa.	2 6(1) 7(1)	11.54 - -

		8	1.4
9	Executive Engineer, Provincial Division -2 PWD (B&R) Gurgaon.	3(10) 4(4)	15.90 -
10	Executive Engineer, Provincial Division -1 PWD (B&R) Sirsa.	3(2) 5(2)	- -
	Total	28	2178.86

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Public Health Engineering Department Gurugram	1 3	- 0.27
2	Executive Engineer Public Health Engineering Department, Sohana	4	1184.49
3	Executive Engineer Public Health Engineering Department, Tohana	4	1976.85
4	Executive Engineer Public Health Engineering Department Mahendragarh	2 4 5	457.74 0.46 15.84
5	Executive Engineer Public Health Engineering Department, Narnaul-3	10	237.49
	Total	8	3873.14

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

Annexure – 20 Defective Checks on Money Transaction

IRRIGATION

Sr. No.	Name of Division	Para No.
1.	Executive Engineer Vigilance Division, Ambala	4
2.	Executive Engineer Vigilance Division, Kaithal	3
3.	Executive Engineer Saraswati Heritage Division No.1, Jagadhari	7
4.	Executive Engineer Saraswati Heritage, Kaithal	7
5.	Superintending Engineer Water Services Circle, Delhi	3
6.	Executive Engineer Inter State Liaison Division, Delhi	3
7.	Superintending Engineer, Bhakra Water Services Circle, Kaithal	4
8.	Executive Engineer Narwana Water Services Division, Narwana	3

9.	Executive Engineer Water Services Division, Bahadurgarh	3
10.	Executive Engineer Mechanical Division, Rohtak	6
11.	Executive Engineer Safidon Water Services Division, Jind	1
12.	Executive Engineer Delhi Water Services Division, Delhi	5
13.	Executive Engineer Pundri Water Services Division, Kaithal	6
14.	Superintending Engineer, Yamuna Water Services Circle, Jind	1
15.	Executive Engineer Rohtak Water Services Division, Rohtak	7
16.	Executive Engineer Saraswati Heritage Division No.2, Kurukshetra	8
17.	Executive Engineer Vigilance Division, Karnal	4
18.	Executive Engineer Vigilance Division, Sonapat	5
19.	Executive Engineer Vigilance Division, Rohtak	3
20.	Executive Engineer Vigilance Division, Rewari	4
21.	Executive Engineer Vigilance Division, Hisar	5
22.	Executive Engineer Vigilance Division, Sirsa	5
23.	Superintending Engineer, Saraswati Heritage Circle, Kurukshetra	4
24.	Executive Engineer Construction Division No.28, Jind	3
25.	Executive Engineer Sampla Water Services Division, Rohtak	3
26.	Executive Engineer Gohana Water Services Division, Gohana	4
	Total	26

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

Annexure - 21
Undue Financial benefit to contractors

BUILDINGS & ROADS

Sr.No.	Name of Division	Para No.	Amount (in lakh)
1	Executive Engineer, Construction Division PWD (B&R) Gurgaon.	2(6)	-
	Total	1	-

PUBLIC HEALTH ENGINEERING

Sr. No.	Name of Division	Para No. of IRs 2024-25	Amount (₹ in lakh)
1	Executive Engineer Public Health Engineering Department Gurugram	6	27.52
2	Executive Engineer Public Health Engineering Department Executive Engineer Sirsa-2	7(3)	32.12

3	Executive Engineer, Public Health Engineering Department, Tohana	6	45.80
4	Executive Engineer Public Health Engineering Department Mahendragarh	16(3)	5.79
	Total	4	111.23

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

Annexure – 22
Non-Execution of Agreement

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (in lakh)
1.	Additional Chief Secretary to Government of Haryana, Irrigation and Water Resources Department.	1	0.00
		2	0.00
2.	Engineer-in-Chief, Irrigation and Water Resources Department, Panchkula	2	333.53
		3	69.43
		8	0.00
3.	Executive Engineer Vigilance Division, Ambala	1	0.00
		2	0.00
4.	Executive Engineer Vigilance Division, Kaithal	2	0.00
		3	0.00
		4	0.00
5.	Executive Engineer Saraswati Heritage Division No. 1, Jagadhari	2	0.00
6.	Executive Engineer Saraswati Heritage Division No. 3, Kaithal	3	0.00
7.	Executive Engineer Inter State Liasion Division, Delhi	1	0.00
8.	Superintending Engineer, Bhakra Water Services Circle, Kaithal	1	0.00
		2	0.00
9.	Executive Engineer Jhajjar Water Services Division, Jhajjar	2	0.00
		3	0.00
		4	0.00
		6	0.00
		7	0.00
10.	Engineer-in-Chief, HoD (Spl.) Irrigation and Water Resources Department, Panchkula	1	0.00
		2	0.00
		3	0.00
		5	0.00
11.	Executive Engineer Narwana Water Services Division, Narwana	4	0.00
12.	Executive Engineer Gurugram Water Supply (GWS) Division	5	0.00
		8	0.00

13.	Executive Engineer Bahadurgarh Water Services Division, Bahadurgarh	1 2 4 5	0.00 0.00 0.00 0.00
14.	Executive Engineer Construction Divison No 30 Gohana	6	0.00
15.	Executive Engineer Construction Divison No 21, Rohtak	2 5	0.00 0.00
16.	Executive Engineer Water Services (Mechanical) Division, Rohtak	1 2 3	0.00 0.00 0.00
17.	Executive Engineer Safidon Water Services Division, Safidon	4 5	0.00 0.00
18.	Executive Engineer Delhi Water Services Division, Delhi	2 3	0.00 0.00
19.	Executive Engineer Pundri Water Services Division, Kaithal	1 3	0.00 0.00
20.	Executive Engineer Rohtak Water Services Division, Rohtak	4 5	0.00 0.00
21.	Executive Engineer Jind Water Services Division Jind	2 5	0.00 0.00
22.	Executive Engineer Construction Divison No 26, Gurugram	4	0.00
23.	Executive Engineer Construction Divison No 31, Gurugram	2 5	0.00 0.00
24.	Executive Engineer Kaithal Water Services Division, Kaithal	1 4 5	0.00 0.00 0.00
25.	Superintending Engineer, Vigilance Circle, Rohtak	1 2	0.00 0.00
26.	Executive Engineer Saraswati Heritage Division No.2, Kurukshetra	1 3	0.00 0.00
27.	Executive Engineer Vigilance Division Karnal	5	0.00
28.	Executive Engineer Vigilance, Division, Sonipat	1	0.00

29.	Executive Engineer Vigilance Division, Rohtak	1	0.00
		2	0.00
30.	Executive Engineer Vigilance Division Rewari	1	0.00
31.	Superintending Engineer, Sarasvati Heritage Circle, Kurukshetra	2	0.00
		3	0.00
32.	Executive Engineer Construction Divison No 28, Jind	2	0.00
		4	0.00
33.	Executive Engineer Sampla Water Services Division, Rohtak	4	28.29
		6	0.00
		7	0.00
34.	Executive Engineer Gohana water services Division, Gohana	1	0.00
		2	0.00
		3	24.75
		4	0.00
		5	0.00
		6	0.00
Total		75	456

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

Annexure – 23
Details stock return in arrear

IRRIGATION

Sr. No.	Name of Division	Para No.	Amount (in lakh)
1.	Executive Engineer Water Services Division, Rohtak	7	0
2.	Executive Engineer Water Services Division, Jind	3	0
3.	Executive Engineer Vigilance Division, Rewari	4	0
4.	Executive Engineer Construction Division No.28, Jind	3	0
5.	Executive Engineer Sampla Water Services Division, Rohtak	3	0
Total		5	0

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

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