



**Report of
the Comptroller and Auditor General of India
on
Social, General and Economic Sectors
(Non-Public Sector Undertakings)
for the year ended 31 March 2012**



**Government of Haryana
Report No. 3 of the year 2013**

TABLE OF CONTENTS

Description	Reference to	
	Paragraphs	Page/ Remarks
Preface		xi
Chapter - 1		
Introduction		
About this Report	1.1	1
Profile of Audited entities	1.2	1
Expenditure profile of the State Government	1.3	2
Authority for Audit	1.4	2
Planning and conduct of audit	1.5	3
Significant audit observations	1.6	
Performance audits of programmes/activities/departments	1.6.1	4
Thematic Audit	1.6.2	6
Audit of Transactions	1.6.3	6
CCO based Audit of a Government Department	1.6.4	9
Recoveries at the instance of Audit	1.7	10
Lack of responsiveness of Government departments to Audit	1.8	
Outstanding Inspection Reports	1.8.1	10
Response of departments to draft paragraphs	1.8.2	11
Follow-up on Audit Reports	1.8.3	11
Chapter – 2		
Performance Audit		
Labour Department		
Haryana Building and Other Construction Workers Welfare Board	2.1	13
Irrigation Department		
Working of Irrigation Department	2.2	31
Town and Country Planning, Urban Estates, PWD (B&R), Irrigation and PHED		
Land Acquisition and Allotment	2.3	58
Rural Development Department		
Mahatma Gandhi National Rural Employment Guarantee Scheme	2.4	88

Description	Reference to	
	Paragraphs	Page/ Remarks
Chapter – 3		
Thematic Audit		
Development and Panchayats Department Irregularities in disbursement and utilisation of discretionary grants	3.1	117
Town and Country Planning, Police, ULB, Revenue, PHED, Panchayat and Development and Power Departments Growth of unauthorised colonies	3.2	124
Social Justice and Empowerment Department Old Age Samman Allowance Scheme	3.3	130
Home Department Prisoners released on parole/furlough	3.4	134
Chapter – 4		
Audit of Transaction		
Non-compliance with rules		4.1
Health and Family Welfare Department (District Red Cross Society) Embezzlement due to inadequate internal control	4.1.1 (a)	139
Public Health Engineering Department Embezzlement due to exercising inadequate monitoring and financial control	4.1.1 (b)	141
Irrigation Department Extra avoidable expenditure due to non-use of excavated earth in dam embankments	4.1.2	142
Education, Labour, Horticulture, Renewable energy and Transport Departments Irregular drawal of funds	4.1.3	144
Propriety audit/unjustified expenditure		4.2
Legislative Department (Haryana Vidhan Sabha) Irregularities in payment of Free Travel Facility	4.2.1	146
Administration of Justice Department (Advocate General) Faulty selection of Law Officers	4.2.2	148

Description	Reference to	
	Paragraphs	Page/ Remarks
Public Works Department (Buildings and Roads) Avoidable expenditure on reconstruction of a portion of road	4.2.3	150
Public Health Engineering Department Avoidable expenditure on purchase of costly material	4.2.4	152
Food and Supplies Department Loss due to procurement of wheat with lustre loss	4.2.5	154
Transport Department Extra expenditure on purchase of bus chassis	4.2.6	155
Town and Country Planning Department (Haryana Urban Development Authority) Non-recovery of lease rent from petrol pumps	4.2.7	156
Failure of oversight/governance	4.3	
Education Department Non-functioning of terminals installed under EDUSAT programme	4.3.1	157
Public Health Engineering Department Loss of interest due to non-deposit of amounts in Government accounts	4.3.2	161
Unfruitful expenditure on construction of storm water drain	4.3.3	162
Unfruitful expenditure on sewerage scheme of Ambala City	4.3.4	164
Public Works Department (Buildings and Roads) Unfruitful expenditure on incomplete building	4.3.5	167
Transport Department Underutilisation of buses for want of drivers and conductors	4.3.6	169
Agriculture Department (Haryana State Agricultural Marketing Board) Blockade of funds on construction of incomplete buildings of Agro Malls due to ill planning	4.3.7	170
Town and Country Planning Department (Haryana Urban Development Authority) Undue benefit to contractors due to refund of cess	4.3.8	173
Undue favour to the Society	4.3.9	174

Description	Reference to	
	Paragraphs	Page/ Remarks
Town and Country Planning Department Grant of licenses to private colonisers	4.3.10	176
Chapter – 5		
Chief Controlling Officer based Audit of a Government Department		
Technical Education Department Department of Technical Education	5.1	179

APPENDICES

Sr. No.	Description	Reference to	
		Paragraphs	Page/ Remarks
1.1	Statement showing year-wise breakup of outstanding Inspection Reports and Paragraphs	1.8.1	217
1.2	Details of serious irregularities pointed out through outstanding Inspection Reports	1.8.1	218
1.3	Details of Audit Report paragraphs for which replies are awaited for the years 2006-07, 2007-08, 2008-09 and 2009-10 (Civil Reports) as on 31 May 2012	1.8.3	219
1.4	List of paragraphs where recovery has been pointed out but no action has been taken by the Administrative Departments	1.8.3	220
1.5	Details of outstanding recommendations of Public Accounts Committee on which the Government is yet to take final decision	1.8.3	221
2.1	Year-wise expenditure on the statutory schemes	2.1.11.1	222
2.2	Year-wise expenditure on the non-statutory schemes	2.1.11.1	223
2.3	List of selected Circles and Divisions	2.2.5	224
2.4	Statement showing the details of schemes included in Eleventh Five Year Plan	2.2.7	225
2.5	Statement showing the details of budget provision, revised budget and expenditure of the department	2.2.8.1	226
2.6	Details of silt clearances not done under Mahatma Gandhi National Rural Employment Guarantee Act	2.2.10.2	227
2.7	Statement showing the details of disposal of sewage/effluent in Western Jamuna Canal	2.2.10.4	228
2.8	Statement showing the details of Sub standard works	2.2.11.2	229
2.9	Statement showing the details of amount not refunded by Land Acquisition Officer	2.2.12.1	230
2.10	Statement showing the details of mutation of land	2.2.12.2	231
2.11	Statement showing the details of non-transfer of amounts lying in deposit to revenue head of the department	2.2.14.2	232

Sr. No.	Description	Reference to	
		Paragraphs	Page/Remarks
2.12	Statement showing the details of non-deposit of labour cess	2.2.14.3	233
2.13	List of test-checked units	2.3.5	234
2.14	Statement showing the detail of surplus land under encroachment	2.3.10.1	235
2.15	Statement showing the position of mutation of land	2.3.10.6	236
2.16	Statement showing sanctioned strength vis-à-vis men in position	2.3.12	237
2.17	Details of wrong payments received back in Land Acquisition Officer, Gurgaon	2.3.13.2	238
2.18	Details of Excess payments received back in Land Acquisition Officer, Gurgaon	2.3.13.2	239
2.19	List of districts, blocks and Gram Panchayat selected	2.4.5	240
2.20	Statement showing details of Gram Panchayats where Gram Rozgar Sahayaks not appointed	2.4.7.3	241
2.21	Statement showing details of funds kept out of bank account	2.4.9.6	242
2.22	Statement showing difference in job card issued as per Gram Panchayat Records and as per MIS Report	2.4.10.2	243
2.23	Details of GPs not maintaining job card registers	2.4.10.2	244
2.24	Statement showing delayed payment of wages	2.4.11	245
2.25	Statement showing details of cuttings, overwriting in muster rolls by the Gram Panchayats	2.4.11	247
2.26	Miscellaneous deficiencies noticed in muster rolls	2.4.11	248
2.27	Statement showing details of works Earth filling in rastas (Earthen roads) not providing all weather access	2.4.12	249
2.28	Details of ponds excavated/deepened under NREGS lying without water	2.4.12	251
2.29	Statement showing details of Cement Concrete/Interlocking Paver Block street works not allowed under the Act	2.4.12	252

Sr. No.	Description	Reference to	
		Paragraphs	Page/Remarks
2.30	Statement showing details of Overpayment of wages to workers due to less work done at increasing capacity of 'Rangoi Kharif Channel' (Block Ratia)	2.4.12	254
2.31	Statement showing details of payments to job card holders not on MIS Report	2.4.14	255
2.32	Details of GPs not maintaining Muster Roll Receipt Register	2.4.14	256
2.33	Statement showing details of Overpayment of wages to workers	2.4.14	257
2.34	Details of GPs not maintaining Complaint Register	2.4.15	259
2.35	Number of muster rolls where attendance of workers was marked more than once	2.4.16.2	260
3.1	District wise details of cases where the grants were given repeatedly by one or more than one minister to the same institutions	3.1.5.1(a)	261
3.2	Detail of grants disbursed to non-deserving institutions	3.1.5.1(a)(iii)	262
3.3	Detail of grants released for purposes not falling under the policy guidelines	3.1.5.1(b)	263
3.4	Details showing the allocation/distribution of grants by the minister in his/her own constituency	3.1.5.1(c)	265
3.5	Details of grants to the institutions constituted on Caste/Religion basis	3.1.5.1(e)	266
3.6	Details of cases where the grants were not utilised for the purposes for which the grant was sanctioned	3.1.5.2(a)	267
3.7	Details of the cases where the grants were not utilised by the beneficiaries	3.1.5.2(b)	270
3.8	Details of cases where Bank Accounts were not closed	3.1.5.2(c)	272
3.9	Detail of cases where utilisation certificates were not received	3.1.6 (a)	275
3.10	Statement showing the details of ineligible beneficiaries below the age of 60 years and non-residents of the State	3.3.5.1	276

Sr. No.	Description	Reference to	
		Paragraphs	Page/ Remarks
3.11	Statement showing number of convicts released/ reported back/ not reported back (March 2012)	3.4.4.1	277
4.1	Detail of delays in deposit of collected amount	4.1.1 (b)	278
4.2	Statement showing the detail of funds transferred to six societies and lying unutilised in FDRs/ Saving Bank account outside the government account	4.1.3	279
4.3	Statement showing the amount refunded by the suppliers/drawn from treasury and deposited with UTKARSH society in separate bank account	4.1.3	280
4.4	Statement showing the details of cases where TA claim was made during the period of journey performed under Free Travel Facility (FTF)	4.2.1 (a)	281
4.5	Statement showing the details of excess payment made on account of Free Travel Facility	4.2.1 (b)	283
4.6	Statement showing the details of subsequent journeys performed by the same family member(s) during the year	4.2.1 (c)	286
4.7	Statement showing the average distance covered in a single day	4.2.1 (c)	290
4.8	Details showing amount recoverable from various Petrol Companies on account of lease rent	4.2.7	293
4.9	Calculation of interest due to less funds deposited in State receipt head under YAP-II	4.3.2	294
4.10	Details showing Cess deducted and refunded to contractors	4.3.8	295
5.1	Statement showing list of schemes implemented by the Technical Education Department	5.1.2	296
5.2	List of Selected Units for audit	5.1.5	297
5.3	Statement showing details of bank accounts and funds lying therein	5.1.8.2	298
5.4	Statement showing details of unadjusted temporary advances	5.1.8.4	299
5.5	Details of rush of expenditure during the month of March	5.1.8.5	300
5.6	Details showing construction of New Polytechnics in the State	5.1.9.1	301

Sr. No.	Description	Reference to	
		Paragraphs	Page/Remarks
5.7	Expenditure upon guest teachers out of funds provided for Faculty Development Programme	5.1.9.4	302
5.8	Details of teaching Staff Posted in the institutions without trade and doing clerical work	5.1.11.3	303
5.9	Statement showing undisbursed security of students lying with the institutions	5.1.12.2	304
5.10	Details of cost of library books not returned by students	5.1.12.3	305
5.11	Details of Hostel accommodation available and provided to the students	5.1.13.2	306
5.12	Details of learning material lying undistributed with the polytechnics	5.1.15.2	307
	Glossary of Abbreviations		309-313