

HARYANA VIDHAN SABHA

COMMITTEE ON PUBLIC ACCOUNTS

(2024-2025)

91st REPORT

ON

the Report of the

Comptroller and Auditor General of India

ON

**Performance Audit of Rural and Urban Water Supply Schemes
(Report No. 3 of the year 2023)**



(Presented to the House on 26th March, 2025)

HARYANA VIDHAN SABHA SECRETARIAT,

CHANDIGARH

2025

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COMPOSITION OF THE COMMITTEE ON PUBLIC ACCOUNTS

(From 29.03.2024 to 12.09.2024)

***1.	Shri Varun Chaudhary, MLA	Chairperson
2.	Shri Ram Kumar Kayshap, MLA	Member
3.	Shri Narender Gupta, MLA	Member
4.	Shri Bhavya Bishnoi, MLA	Member
****5.	Shri Amit Sihag, MLA	Member
6.	Shri Surender Panwar, MLA	Member
7.	Shri Jogi Ram Sihag, MLA	Member
*8.	Shri Ramniwas, MLA	Member
9.	Shri Randhir Singh Gollen, MLA	Member
**10.	Shri Mohan Lal Badoli, MLA	Member

* Shri Ramniwas, MLA, resigned from the membership of the Committee on Public Accounts of Haryana Vidhan Sabha w.e.f. 06th June, 2024 vide this Secretariat notification No. HVS/PAC-1/2024/26, dated 06th June, 2024.

** Shri Mohan Lal Badoli, MLA, nominated as member to serve on the Committee on Public Accounts of Haryana Vidhan Sabha w.e.f. 07th June, 2024 vide this Secretariat notification No. HVS/PAC-1/2024/28, dated 07th June, 2024.

*** Shri Varun Chaudhary, MLA after having been elected as Member, Lok Sabha, resigned from his seat in the Haryana Legislative Assembly vide his letter dated 15th June, 2024 and his resignation was accepted on the same day i.e. 15th June, 2024.

**** Shri Amit Sihag, MLA, nominated as Chairperson to serve on the Committee on Public Accounts of Haryana Vidhan Sabha w.e.f. 03rd July, 2024 vide this Secretariat notification No. HVS/PAC-1/2024/35, dated 03rd July, 2024.

(From 23.11.2024 to 31.03.2025)

1.	Shri Aftab Ahmed, MLA	Chairperson
2.	Shri Chander Mohan, MLA	Member
3.	Shri Om Prakash Yadav, MLA	Member
4.	Shri Vinod Bhayana, MLA	Member
5.	Dr. Krishan Kumar, MLA	Member
6.	Shri Sunil Satpal Sangwan, MLA	Member
7.	Shri Yoginder Singh Rana, MLA	Member
8.	Smt. Pooja, MLA	Member
9.	Shri Aditya Devilal, MLA	Member

SECRETARIAT

1. Dr. Satish Kumar, Secretary
 2. Dr. Purushottam Dutt, Additional Secretary
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INTRODUCTION

1. I, Chairperson of the Committee on Public Accounts, having been authorized by the Committee in this behalf, present this 91st Report on Report of the Comptroller and Auditor General of India on Performance Audit of Rural and Urban Water Supply Schemes (Report No. 3 of the year 2023).
2. The Report of the Comptroller and Auditor General of India on Performance Audit of Rural and Urban Water Supply Schemes (Report No. 3 of the year 2023) was laid on the table of the House on 25th August, 2023.
3. The Committee examined the Report of the Comptroller and Auditor General of India on Performance Audit of Rural and Urban Water Supply Schemes (Report No. 3 of the year 2023) and also conducted the oral examination of the representatives of the concerned departments.
4. The Committee considered and approved this Report in its sitting held on 25th February, 2025.
5. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.
6. I, as Chairperson of the Committee, place on record the appreciation and express my gratitude to the Hon'ble Speaker, Haryana Vidhan Sabha for extending valuable guidance and important suggestions to the Committee for under taking its business during 2024-25.
7. I, as Chairperson of the Committee, place on record appreciation for all the Members of the Committee for their whole-hearted cooperation and valuable suggestions for consideration and examination of Action Taken Notes (ATNs) and Action Taken Reports (ATRs) on CAG's Reports and recommendations of the Committee.
8. The Committee places on record its appreciation for the assistance rendered to it by the Principal Accountant General (Audit), Haryana and his officers. The Committee would also like to express its thanks to the Additional Chief Secretary to Government Haryana, Finance Department and other officers of Finance Department and the representatives of the various departments who appeared for oral evidence before it.
9. The Committee is also thankful to the Secretary, Additional Secretary and officer/officials of the Haryana Vidhan Sabha Secretariat for the whole-hearted co-operation and assistance extended by them to the Committee.

CHANDIGARH
THE 25th February, 2025

-Sd-
AFTAB AHMED
CHAIRPERSON

SCOPE AND FUNCTIONS OF THE COMMITTEE ON PUBLIC ACCOUNTS

The Committee on Public Accounts of State Legislative Assembly has very important role to play in the State to ensure good governance, transparency and accountability through its recommendations and ways and means it would evolve to improve upon systems and procedures. Thus, the Committee on Public Accounts is an important monitoring/oversight Committee of the State Legislature. The scope and functions of the Committee on Public Accounts have been enumerated in Rule 231 and 232 of the Rules of Procedure and Conduct of Business in the Haryana Legislative Assembly

Committee on Public Accounts

'Rule 231.

1. As soon as may be after commencement of the first session of the Assembly, a Committee on Public Accounts shall subject to the provisions of this rule be constituted.
2. The function of the Committee shall be to examine the accounts showing the appropriation of the sums granted by the Assembly to meet the expenditure of the Government of Haryana and such other accounts laid before the Assembly as the Committee may think fit.
3. The Committee on Public Accounts shall consist of not more than nine members who shall be elected by the Assembly from amongst its members according to the principle of proportional representation by means of single transferable vote.
4. The term of office of members of the Committee shall be one year.
5. Casual vacancies in the Committee shall be filled, as soon as possible after they occur, by election in the manner aforesaid and any person elected to fill such vacancy shall hold office for the period for which the person in whose place he is elected would under the provisions of this rule, have held office.
6. In order to constitute a meeting of the Committee the quorum shall be three.
7.
 - a. The Chairperson of the Committee shall be appointed by the Speaker from amongst the members of the Committee:
Provided that if the Deputy Speaker is a member of the Committee, he shall be appointed Chairperson of the Committee:
Provided, however, that if the Chairperson of the Committee during the preceding financial year has served as a chairperson for less than two years and he is elected a member of the Committee, the Speaker may notwithstanding the first proviso or the proviso to Rule 206 (1) appoints him as the Chairperson of the Committee.
 - b. If the Chairperson is for any reason unable to act, the Speaker may similarly appoint another Chairperson in his place.
 - c. If the Chairperson is absent from any meeting of the Committee, the Committee shall choose another member to act as Chairperson for that meeting.
8. In the case of equality of votes on any matter the Chairperson shall have a second or a casting vote.
9. The Committee may appoint one more sub-committee, each having the powers of the undivided Committee, to examine any matters that may be referred to them, and the reports of such sub-committees shall be deemed to be the reports of the whole Committee if they are approved at a meeting of the whole Committee.
10. The Committee may, if it thinks fit, make available to Government any completed part of its report before presentation to the House. Such reports shall be treated as confidential until presented to the House.

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11. The Committee may, hear officials or take evidence connected with the accounts under examination. It shall be in the discretion of the Committee to treat any evidence tendered before it as secret or confidential.
12.
 - a. The Speaker, may from time to time, issue such directions to the Chairperson of the Committee as he may consider necessary for regulating the procedure and the organization of its work.
 - b. If any doubt arises on any point of procedure or otherwise the Chairperson may, if he thinks fit, refer the point to the Speaker whose decision shall be final.
13. The Committee shall have power to pass resolutions on matters of procedure for the consideration of the Speaker, who may make such variations in procedure as he may consider necessary.
14. The Committee may, with the approval of the Speaker, make detailed rules of procedure to supplement the provisions contained in these Rules.'

Functions of Committee on Public Accounts

'Rule 232.

1. In scrutinising the Appropriation Accounts of the Government of Haryana and the Report of the Comptroller and Auditor-General thereon it shall be the duty of the Committee on Public Accounts to satisfy itself-
 - a. that the money shown in the accounts as having been disbursed were legally available for and applicable to the service or purpose to which they have been applied or charged;
 - b. that the expenditure conforms to the authority which governs it; and
 - c. that every re-appropriation has been made in accordance with provisions made in this behalf under the rules framed by competent authority:

Provided that the provision made in clause (c) above shall not apply to any accounts prior to the year 1950-51.

2. It shall also be a duty of the Committee -
 - a. to examine such trading, manufacturing and profit and loss accounts and balance-sheets as the Governor may have required to be prepared, and the Comptroller and Auditor General's report thereon;
 - b. to consider the report of the Comptroller and Auditor-General in cases where the Governor may have required him to conduct and audit of any receipts or to examine the accounts of stores and stock.

REPORT

GENERAL

The Committee for the year 2024-2025 was nominated on 29th March, 2024 by the Hon'ble Speaker in pursuance of a motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 22nd February, 2024, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for year 2024-2025. With the completion of term of 14th Haryana Vidhan Sabha on 12th September, 2024, the Committee stood dissolved. Thereafter on the constitution of 15th Assembly, a new Committee for the remaining period of the year 2024-2025 was nominated on 23rd November, 2024 by the Hon'ble Speaker in pursuance of a motion moved and passed by the Haryana Vidhan Sabha in its sitting held on 13th November, 2024, authorizing him to nominate the Chairperson/Members of the Committee on Public Accounts for the remaining period of the year 2024-2025.

2. The Committee held total 34 meetings during the year at Chandigarh and other places upto 25th February, 2025 till the finalization of the Report.

**Report of the Comptroller and Auditor General of India Performance
Audit of Rural and Urban Water Supply Schemes
(Report No. 3 of the year 2023).**

Public Health Engineering Department

[1] 2.1.1 Shortcomings in implementation of State Water Policies:

The State Water Policies were required to be drafted/ revised in accordance with the National Water Policy, 2012. However, the State Rural and Urban Water Policies which were already notified (March and June 2012) in Haryana on the direction of Hon'ble Punjab and Haryana High Court were not revised in line with National Water Policy.

Moreover, shortcomings were noticed in the implementation of the existing State Water Policies which are as follows:

1. **Metered connection:** - The main objective of the existing State Water Policies is to bill the consumers on the basis of volumetric consumption of water instead of flat rates. Thus, the policies emphasize on converting all the existing unmetered connections into metered connections within a period of one year from the date of notification of policy in case of Urban areas. In case of Rural areas, 50 *per cent* of rural households were to be provided metered connection by the end of 12th Five-year plan i.e. up to March 2017. Contrary to the policy, water billing was done on flat rates in rural areas and metered connections were not provided. In case of urban areas, domestic consumers have been given the option of either metered or unmetered connection (flat rate). However, during scrutiny of records in selected offices of HSVP and ULBs, large number of unmetered and illegal connections was noticed as discussed in Paragraph 4.4.
2. **Insanitary connection:** As per policy, any insanitary connection (connections which are enough to endanger health), if detected, by the department was to be disconnected immediately without giving any notice and should be restored only after necessary rectification by consumers. Insanitary connections were found during household survey conducted by PHED under Jal Jeevan Mission in rural areas. But, documentary evidence to verify action taken by department on these insanitary connections was not made available.
3. **Jurisdiction of Police Stations:** The State Water Policies emphasize on setting up of Water Thana and Power Thana across the State whose domain includes enforcement of law for implementation of this policy but no such practice is in existence in the State.
4. **Role of Village Water and Sanitation Committee (VWSC):** The revenue collected through water charges was to be given to the Panchayats for development works and for carrying effective maintenance of the schemes. Revenue collection is being done by PHED officials and the same has been kept deposited in the revenue head of the department. During 2016-21, ₹ 30.25 crore had been collected as receipts from rural water supply consumers (As discussed in paragraph 3.3) but the same was not transferred to VWSC. Resultantly, neither maintenance estimates were made as per recommendations of VWSCs nor was revenue collection provided to Panchayats for development works for effective maintenance of schemes.

During exit conference (November 2022), the departments admitted the audit observation. PHED stated that department has been charging flat rate of water charges as

per Government notification issued in April 2017. PHED is focusing on providing Functional Household Tap Connection to each and every household in the first instance under JJM and later on shall move towards metering of connections. The reply is not acceptable as the department could not ensure 50 *per cent* metered connections in rural areas as envisaged under State Water Policy i.e. by the end of March 2017.

The department in its written reply stated that as under: -

- It is true that billing is being done on flat rates. However, efforts are being made through WSSO to encourage consumers to install water meters for efficient use of water supply. Further, under Amrut 2.0, provision of metered household connections has been taken.
- Inspection of distribution system is a continuous process in which teams are constituted for house to house visit comprising of Fitter/ Fitter Helper / Pump Operator etc. Potential insanitary connections are identified and remedial action is being taken by rectification of the same.
- As and when, illegal connections are being notified, action is being taken with the help of police.
- F.D. vide letter No. 80/07/2020-6FYCW/29342 dated 05/02/2024 Govt. has approved transfer of 10% incentive to Self-help group members by Gram Panchayat on account of collection of water charges in rural areas. The 10% incentive shall be transferred from Govt. treasury to VWSC/ Gram Panchayat out of the total water charges collected by the Department. Maintenance estimates are being prepared as per norms fixed by Public Health Engineering Department.
- In order to expedite the process of providing authorized connections and execution of works timely under Jal Jeevan Mission to achieve the robust water supply system, sufficient stress could not be given to metered connections. Efforts are being made to implement meter connections in Rural Areas.

The Committee has desired that sincere and pragmatic steps be taken to convert all the existing unmetered connections into metered connections to achieve the objective of the water policy to bill the consumers on the basis of volumetric consumption of water instead of flat rates and action taken report be submitted to the Committee for its further consideration.

[2] 2.2 Preparation of Annual Action Plan under NRDWP:

Para 14 of National Rural Drinking Water Programme (NRDWP) guidelines required States to prepare their Annual Action Plans (AAPs) detailing activities proposed to be taken up during the year.

During scrutiny of records in the office of Engineer-in-Chief, PHED, Haryana and selected divisions, it was observed that inputs while formulating schemes were not taken from various levels viz. village, district or State as a whole. AAPs prepared under NRDWP neither had any input from the village/GP nor detailed Strength Weakness Opportunities and Threat (SWOT) analysis was found on record. It indicates that the Department prepared the AAPs without involving various stakeholders and SWOT analysis based on needs, resources and challenges of rural areas was not conducted.

The department admitted (June 2022) that no scientific or systematic SWOT analysis was carried out but engineers were very well conversant with these attributes which would be introduced during preparation of future projects. There is an acceptance of the fact that the inputs from various stakeholders were not taken and SWOT analysis was not undertaken before preparation of AAPs.

During exit conference (November 2022), PHED stated that annual action plans were prepared and the same were uploaded on Integrated Management Information System (IMIS). Moreover, all the agendas related to yearly planning of works to be executed are approved in the meeting of Water Supply and Sewerage Board (WSSB). The reply is not acceptable as the basic information for preparation of AAP was lacking.

The department in its written reply stated that as under: -

Village Action Plans were prepared in consultation with the village water & sewerage committee. Based on the outcomes of the VWSC meeting, Village Action Plans were prepared. A copy of such VAP was uploaded on IMIS and also attached in cost estimates prepared under JJM. Hence, it is denied that no consultation was made with the community. Moreover, field staff of PHED survey site and prepared technical proposal which was approved by competent authority.

The Committee has recommended that the Annual Action Plan be prepared on realistic basis by involving various/all stakeholders and based on needs, resources and challenges of rural areas.

[3] 2.3 Planning in urban areas:

Ministry of Urban Development, Government of India issued an advisory note (April 2012) for improving urban water supply and sanitation services. States were advised to prepare detailed action plan for next ten years for the Urban Water Supply and Sanitation sector.

During scrutiny of records, it was seen that no such detailed action plan for next 10 years as prescribed in the advisory note for futuristic planning was made in the state of Haryana for improving urban water supply services. PHED was approving works relating to urban areas in the meeting of Water Supply and Sewerage Board (WSSB) yearly without any proper planning whereas in Haryana Shehri Vikas Pradhikaran (HSVP) and Urban Local Bodies (ULBs), no concrete planning existed. HSVP and ULBs continue to focus on individual projects/works. Even the adhoc committee on water supply to look after the water supply affairs was not formed in ULBs. There is absence of a systematic planning in these departments. In the absence of detail action plan, overall futuristic planning remained unaddressed.

During exit conference (November 2022), the departments admitted that there was no long-term planning, but yearly planning procedure was followed in HSVP jurisdiction. For this purpose, annual estimate has been framed for continuity of water supply in urban areas and gave assurance for compliance in future. ULB admitted the facts and assured for compliance in future.

The department in its written reply stated that as under: -

Haryana is one of the leading State which has provided potable drinking water supply in all the towns and villages with piped water supply. The status of water supply in the towns is assessed on yearly basis and projects for augmentation of water supply, strengthening of water supply distribution system and covering the uncovered areas are proposed on yearly basis and got approved from Water Supply and Sewerage Board. The water supply scheme in urban area are designed keeping in view the futuristic demand of population of 30 years as per the CPHEEO manual. Therefore, futuristic planning is done by the department for improving urban water supply services. 10 years Action Plan has been prepared as per the Guidelines of Govt. of India. Works under AMRUT 1.0 were carried out and now with the advent of AMRUT 2.0, works are being under taken various towns of the State. In rural area water under Jal Jeevan Mission has been carried out during 2019-24 as per guidelines of Gol.

The Committee has desired that sincere and pragmatic steps be taken to prepare the long-term action plan by involving all stakeholders and based on needs, resources and challenges under intimation of the Committee.

[4] 2.5 Preparation of Operation and Maintenance Plan:

- (a) According to CPHEEO Operation & Maintenance manual 2013, a comprehensive operation and maintenance plan (O&M plan) shall be prepared to cover all the facilities. The objective is to provide safe and clean drinking water in adequate quantity and desired quality, at adequate pressure at convenient location and time and as economically as possible on a sustainable basis. In urban areas, ULBs have been entrusted the task of O&M work of watersupply in four towns i.e. Gurugram, Faridabad, Sonapat & Karnal and in Panchkula town, it is done by HSVP. In rest of the towns and rural areas, O&Mwork of water supply falls under the jurisdiction of PHED.

During scrutiny of records for the period 2016-21, it was observed that:

- In PHED, yearly scheme wise maintenance estimates were being prepared and approved by competent authority.
- In HSVP as well as in ULBs (MC Faridabad and Karnal), O&M plan was not being prepared at any level. There was no prescribed procedure of preparing annual O&M plan in any of the two departments.

During exit conference (November 2022), HSVP stated that annual planning for operation and maintenance of water supply is being done. The reply is not acceptable as no such record was found maintained during audit. Further, HSVP and ULB gave assurance for compliance in future.

- (b) **Handing over O&M to VWSC:** Engineer-in-Chief (EIC), PHED, Haryana directed (December 2019) all Superintending Engineers, PHED that payment to contractor (of works under Jal Jeevan Mission (JJM) through running bills was to be made by Village Water and Sanitation Committees (VWSCs). For this, VWSCs need to open bank account for receipt and expenditure of funds for incurring expenses on O&M. However, during scrutiny of records in EIC,

PHED, it was found that 1,413 VWSCs had submitted resolution for taking over O&M but none of these VWSCs/Gram Panchayats had been handed over O&M work till 24 February 2022.

Further, payment to contractors for the works executed under JJM was being done by PHED through treasury instead of the bank accounts maintained by VWSC. Thus, involvement of Panchayati Raj Institutions (PRIs) and local communities was not satisfactory.

During exit conference (November 2022) PHED stated that Government of India had directed to open single account under PFMS under JJM but due to non-constitution of new VWSCs (due to non-conduction of Panchayat elections and dissolution of earlier Gram Panchayats), handing over of O&M to VWSCs could not be done.

The department in its written reply stated that as under: -

- (a) This para is about preparation of O&M plan. The annual maintenance estimates are prepared every year for urban water supply and technically sanctioned by the competent authorities (SE/CE/EIC).
- (b) Hitherto, the collection of user charges was sub-optimal and collection was perfunctory on account of shortage of staff and absence of adequate motivation of the public. A monumental decision was taken by the Council of Ministers that henceforth, the user charges would be collected by the Self-Help Groups (SHGs). This landmark decision was conveyed by CMM U.O. No 9/90/2023-2 Cabinet dated 04.07.2023. The detailed SoPs were communicated to the field functionaries vide memo no 3890-4004 SHG-73/WSSO dated 29.09.2023. This apart, in another ground-breaking decision In order to increase involvement of VWSC. The Finance Department vide U.O. No 80/07/2020 – 6 FICW dated 05.02.2024. has accorded approval for the payment of 10% incentive to SHG members through bank account of VWSC, which is under implementation. The SHGs shall mainly comprise of women. Apart from women empowerment, it will lead to financial autonomy for the women, reduction in gender inequality and increase of women in the mainstream workforce.

Jal Jeevan Mission, with its versatility and flexibility has provided a level playing field and this is the opportune time to introduce the O & M Policy. Incidentally, PHED has framed a comprehensive O & M Policy which was sent to government for approval and is under consideration of Government. Schemes will be handed over after approval of O&M Policy.

The Government has now advised that the policy of other States may be studied in comparison to the provisions made by Haryana. The intention is to emulate the finer nuances of other States so that a robust and comprehensive O & M Policy can be charted for implementation in future. It is imperative that the O & M Policy ensures enhanced delivery of services. It is expected that the O & M Policy would be implemented in the next financial year.

Further, Gram Panchayat were dissolved for long time and elections could not be held due to court cases. Due to this reason, payment of contractor under JJM could not be routed through Panchayats.

At the start of JJM in year 2019, it was envisaged that payment of contractors shall be made through VWSC but later it was observed that VWSC were not yet fully conversant and ready to take up these responsibilities. Payment of contractor's bills were processed through Govt. treasury / SNA account as per JJM guidelines.

The Committee has desired that sincere and pragmatic efforts be made to strengthen the Village Water and Sanitation Committee (VWSC) so as to play its role in realistic manner under intimation of the Committee.

[5] 2.6 Preparation of Water Security Action Plan:

According to the Jal Jeevan Mission, all villages are supposed to prepare a Village Water Security Plan (VWSP) to ensure sustainability of the drinking water sources and optimize the usage of the available resources. The VWSPs are to be consolidated into District action plans (DAP) at the district level and into State action plans (SAP) at the state level. It was observed during audit that no Water Security Action Plan has been prepared by the PHED. The divisional offices were following the practice of preparing habitation wise estimates instead of a consolidated plan for the district. The Water Supply and Sewerage Board allocated work-wise funds under JJM in its annual meetings.

On being pointed out by Audit, PHED stated (December 2021) that Water Security Action Plan had not been prepared. Instead, drinking water supply schemes were conceived before preparation of the project estimates on the basis of a comprehensive field survey. The reply is not convincing as preparation of estimates should be done on the basis of a long-term plan.

The State of Haryana had notified (December 2020) Haryana Water Resources (Conservation, Regulation and Management) Authority (HWRA) for conservation, management and regulation of water resources (ground water and surface water) within the State of Haryana. Its main function is preparation of an Integrated State Water Plan based on water plans prepared for every block. However, HWRA is still in its initial phase of working on its objectives like preparation of Integrated State Water Plan, State Ground water and Surface water plan, State Water Security Plan, etc.

Audit observed that HWRA had assessed in its draft report that against the demand of 40.70 billion cubic meter (BCM), state has water availability of only 22.26 BCM (55 per cent), based on the groundwater level data thereby highlighting a water gap of 45 per cent. It becomes even more pertinent in the said circumstances to have a long-term plan for water security in the state.

Further, the State Water Policies are not inclusive of the measures meant for effective water management (as discussed in Paragraph 2.1), as these are not aligned with the National Water Policy, 2012.

During exit conference (November 2022), PHED agreed to the observation of audit and assured for compliance in future. As such, the issues related to water management and water security remain unaddressed.

The department in its written reply stated that as under: -

State has prepared Village Action Plan (VAP) for all works under JJM. PHED has uploaded 6498 VAPs on IMS (GoI) in which water security is an essential component. Further, District Action Plan at the District level were got

approved by the Executive Engineers from the respective Deputy Commissioner. Moreover, the State Action Plan was got approved from the WSSB.

With the advent of the Jal Jeevan Mission, which has been monumental, the following milestones have been achieved:

- a. Water tap connections have been provided to all 30.41 lakh rural households with supply of quality drinking water.
- b. The Institutional frame-work has been strengthened and VWSCs are in position.
- c. Seamless capacity building of the PRIs is being carried out.
- d. VishvaKarma Skill University Palwal has been roped in to impart training to the Pump Operators, Plumbers, Electricians and Fitters.
- e. Under the Nal Jal Mitra Programme, funds are being arranged to carrying out upskilling of personnel
- f. Implementation Support Agencies have been identified for 19 Districts barring Ambala, Panchkula & Kurukshetra.
- g. Primary Agriculture Credit Societies are being contacted to work as Implementation Support Agencies.
- h. The drinking water infrastructure has been strengthened and balance work is likely to be completed by March 2025.

The State of Haryana had notified Haryana Water Resource (Conservation, Regulation and Management) authority (HWRA) on December 2020, for conservation, management and regulation of water resources (ground water and surface water) within the State of Haryana. Therefore, the use of groundwater is being regulated by HWRA. The HWRA has categorized the State into seven different categories for better ground level planning, strategies and remedial actions with regard to groundwater management in villages and also help in achieving sustainability in regard to water depleted areas. In addition to this HWRA has prepared water resource plan with the help of District Water Resource Committee in order to reduce gap between annual extractable groundwater resources and existing groundwater in three years. However, HWRA is still in its initial phase of working on its objective.

A water Conclave was also held on 26th/ 27th April 2023, in which all the stake holders' departments of Reuse of Treated Waste Water were asked to Reuse of 50% of generated TWW upto March 2025 & 100% Reuse of generated TWW upto December 2028. Thereafter all the stake holder departments have submitted their month wise action plan of Reuse of Treated Waste Water on the portal of HWRA. Progress of each department has been monitored on the said portal.

The reply to the observations is given in the subsequent paras: 2 (a), 2 (b), 2 (c).

The Committee has desired that the Village Water Security plan (VWSC) be prepared to ensure sustainability of the drinking water sources and optimize usage of available resources.

[6] **2.7 Achievement against the planned/set targets:**

During 2016-21, Target and Achievement in respect of Rural/Urban Water Supply Schemes where targets were fixed by Centre/State Government was given in **Table 2.1**.

Table 2.1: Target vis-à-vis achievement

Sr. No.	Name of scheme	Target	Achievement
1.	Jal Jeevan Mission	100 per cent Functional Household Tap Connection (FHTC) by the year 2022	The department claimed 100 <i>per cent</i> FHTC in rural household. The shortcomings noticed in achieving the targets is discussed in succeeding <i>paragraph</i> .
2.	Mahagram Yojana	In first phase, work in 20 villages was to be completed by 31 March 2021	Work was completed in only two villages up to March 2021 as discussed in <i>paragraph</i> 6.6.
3.	AMRUT	Completion of project up to March 2020	15.89 <i>per cent</i> households not considered for service connections in selected districts as discussed in <i>paragraph</i> 2.7 (c).

For other schemes, the Central/State Government did not fix separate targets.

(a) Jal Jeevan Mission

Jal Jeevan Mission (JJM) is intended to provide safe and adequate drinking water through individual household tap connections by 2022 in rural Haryana area. To implement the scheme in Haryana, instructions were issued by Engineer-in-Chief (EIC), PHED to all the Superintending Engineers of PHED circles, Haryana (December 2019) and timeline given for various activities was as under in **Table 2.2**.

Table 2.2: Timelines prescribed for implementation of Jal Jeevan Mission in Haryana in PHED

Sr. No.	Tasks	Last date for all categories of habitations
1.	Administrative Approval	30 September 2020
2.	Procurement of material	31 December 2020
3.	Work allotment	31 December 2020

It was seen in audit that:

- PHED had accorded administrative approval to *45 per cent* works (2,992 works out of total 6,678 works) after the stipulated timeline i.e. after 30 September 2020.
- Similarly, there were 1,070 works (as per data dump provided in October 2021) where tenders were not allotted till December 2020 indicating that these works were not allotted and hence not commenced.
- Furthermore, department was issuing supply orders for the procurement of pipes for the works required to be executed under JJM even after the deadline of 31 December 2020. Total length of the pipeline purchased upto 31 December 2020 by PHED was only *11.18 per cent* against the required length. The details are given in **Table 2.3**.

Table 2.3: Status of pipelines procured/to be procured under JJM as on August 2022

Total requirement (Km) of pipeline for workjs in JJM Coverage (a)	Budget required for procurement of 'a' (Rs. in crore)	Total pipeline (km) purchased by PHED (b)	Total pipeline (km) received by divisional offices	Total expenditure (₹ in crore) incurred on purchase of pipeline	Total pipeline (km) procured and received after 31 December 2020 till August 2022 (c)	Total expenditure on purchase of 'c' (Rs. in crore)	Balance pipeline (km) which is to be procured after August 2022 d = a-(b+c)	Budget required (₹ in crore) for this balance length
		till 31 December 2020						
11,161	1,363.11	1,248	1,248	143	5,594	620.11	4,319	600

Source: Information provided by PHED

The department set the deadlines without assessing the requirement of works to be executed or requirement of funds for the implementation of scheme. Due to this, progress of the department in executing works under JJM was not as per the committed timelines.

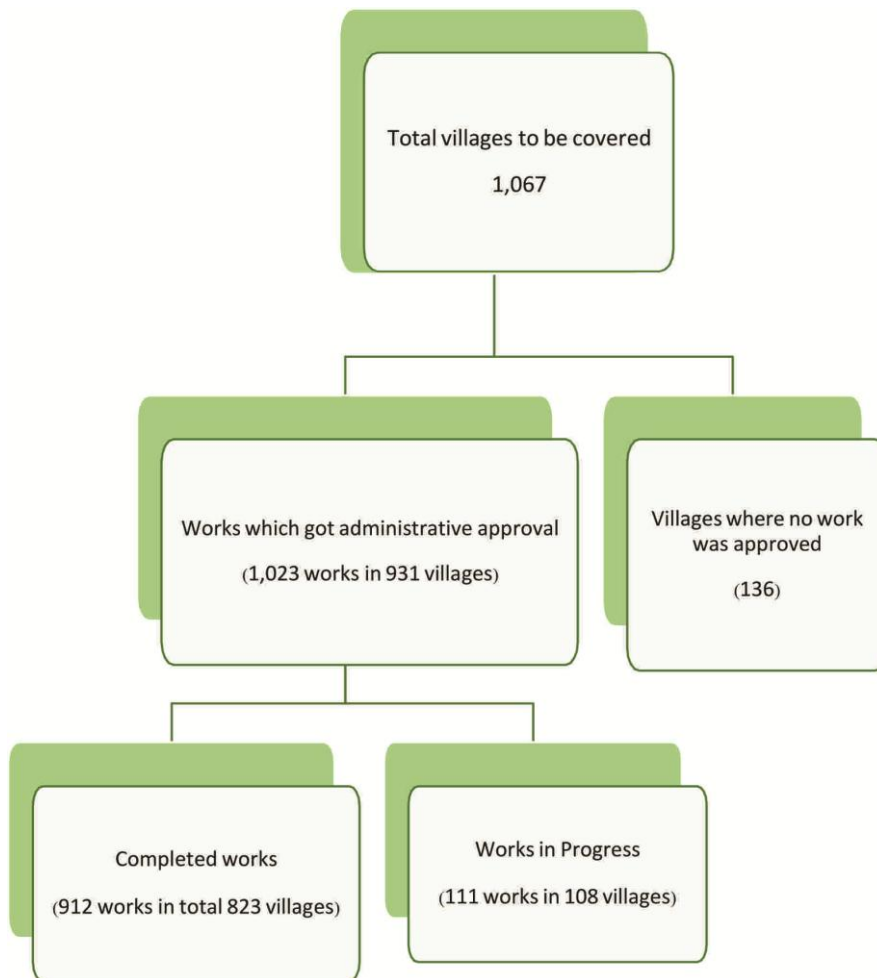
As mentioned earlier, no consolidated action plans were prepared for futuristic planning. Instead, the Water Supply & Sewerage Board allocates funds work-wise. The divisional offices were following the practice of preparing habitation-wise estimates instead of a consolidated plan for the district.

During exit conference (November 2022), PHED stated that the State had achieved the target under JJM for providing *100 per cent* Functional Household Tap Connection (FHTC) in April 2022. It was also stated that creation/up-gradation of infrastructure was being done in a phased manner under JJM and the target could not be achieved as per timelines due to COVID-19. The reply is not tenable as providing of FHTC cannot be termed as functional in the event of non-creation of infrastructure.

(b) Mahatma Gandhi Gramin Basti Yojana

Government of Haryana launched (2008) a scheme titled Mahatma Gandhi Gramin Basti Yojana (MGGBY) to allot 100 square yards residential plots (free of cost) to the eligible Below Poverty Line, Scheduled Caste and Backward Classes (Category-A) families in the villages. Under this scheme, the work of providing drinking water was entrusted to the PHED as a deposit work of Development & Panchayat Department.

The department claimed 100 *per cent* FHTC (functional household tap connection) in rural household. However, during scrutiny of the records, the following observation was made:



Thus, it was observed that no work was approved in 13 per cent villages and 10.12 per cent works in 10 per cent villages are still in progress. Moreover, the department failed to provide a list of the villages where no work was approved.

Survey results: To verify the status of coverage of water supply services in MGGBY *bastis*, physical verification was conducted in 44 villages (**Appendix 5**). During verification, it was found that in 39 *per cent* (17 out of 44) villages, no arrangement has been made by PHED to provide water supply to the habitants of these *bastis* till date. The inhabitants of all these *bastis* manage their drinking water needs from nearby fields/Panchayati hand pumps.

During exit conference (November 2022), PHED stated that coverage would now be done under JJM. The fact remains that the department failed to provide water supply infrastructure in MGGBY *bastis* till August 2022 even after a lapse of 13 years.

Appendix-5

Details of villages covered for survey under MGGBY

Sr. No.	Name of District	Name of Block	Name of Village	Sr. No.	Name of District	Name of Block	Name of Village
1	Faridabad	Ballabgarh	Atali	23	Kurukshetra	Ismailabad	Dhangali
2	Faridabad	Ballabgarh	Malerna	24	Kurukshetra	Ismailabad	Mandi
3	Faridabad	Ballabgarh	Samaipur	25	Kurukshetra	Pehowa	Arnaicha
4	Faridabad	Faridabad	Bhainsrawali	26	Kurukshetra	Pehowa	Chanalheri
5	Faridabad	Faridabad	Kheri Kalan	27	Kurukshetra	Pehowa	Saina Saidan
6	Faridabad	Faridabad	Tajupur	28	Panchkula	Pinjore	Khokhra
7	Fatehabad	Fatehabad	Badopal	29	Panchkula	Pinjore	Patter
8	Fatehabad	Fatehabad	Dariyapur	30	Panchkula	Pinjore	Tibbi
9	Fatehabad	Fatehabad	Nagpur	31	Panchkula	Raipur Rani	Naraynpur
10	Fatehabad	Ratia	Alipur Barota	32	Panchkula	Raipur Rani	Natwal
11	Fatehabad	Ratia	Hukmawali	33	Panchkula	Raipur Rani	Raipur Rani
12	Fatehabad	Ratia	Rozanwali	34	Rewari	Dharuhera	Asiyaki Tappa Jarthal
13	Hisar	Barwala	Behbalpur	35	Rewari	Bawal	Jaliawas
14	Hisar	Barwala	Kheri Barki	36	Rewari	Bawal	Bolni
15	Hisar	Barwala	Bhada Khera	37	Rewari	Bawal	Khandola
16	Hisar	Hisar-1	Mirkan	38	Rewari	Rewari	Gendokher
17	Karnal	Nilokheri	Barani Khalsa	39	Rewari	Rewari	Kishangarh

18	Karnal	Nilokheri	Kurak Jagir	40	Rewari	Rewari	Nand Rampurpass
19	Karnal	Nilokheri	Sohlon	41	Rohtak	Lakhan Majra	Sunderpur
20	Karnal	Indri	Patehra	42	Rohtak	Rohtak	Dobh
21	Karnal	Indri	Butan Kheri	43	Rohtak	Rohtak	Kabulpur
22	Kurukshetra	Ismailabad	Bhusthala	44	Rohtak	Rohtak	Taja Majra

Status of water supply during physical verification MGBY

Total village selected	Villages where water supply service was available	Villages where water supply service was not made available	Percentage of villages not having water supply services
44	27	17	39

(c) Atal Mission for Rejuvenation and Urban Transformation

As per the guidelines issued by Ministry of Urban Development (MoUD), the primary purpose of the Atal Mission for Rejuvenation and Urban Transformation (AMRUT) scheme is to cover all households with water supply and sewerage.

During scrutiny of records in selected Municipal Corporations, works estimates for ₹ 278.33 crore (work allotted between October 2018 and December 2018) were prepared by ULBs to provide new water supply pipelines in newly approved colonies, replacement of old and worn-out pipeline falling under missing links. The details of household covered before and after implementation of project are given in **Table 2.4**.

Table 2.4: Details of household connections

Sr. No	Name of ULB	Total household (a)	Household covered before execution of project (b)	Household to be covered in this project (c)	Total no. Households covered after project implementation (d=b+c)	Remaining household with no tap connection after project completion (e=a-d)	Percentage of household remaining (e/a*100)
1	MC Hisar	74,731	46,996	7,000	53,996	20,735	27.75
2	MC Faridabad	2,24,575	1,45,110	56,076	2,01,186	23,389	10.41
3	MC Rewari	28,702	23,597	1,909	25,506	3,196	11.14
4	MC Rohtak	1,08,644	82,174	22,508	1,04,682	3,962	3.65
5	MC Karnal	72,093	36,220	6,297	42,517	29,576	41.02
Total		5,08,745	3,34,097	93,790	4,27,887	80,858	15.89

It was observed that enough provisions were not made to cover all households and hence, 15.89 *per cent* households (80,858 out of 5,08,745) were not considered for service connection and people were deprived of the benefit of getting potable water even after implementation of project despite the scheme emphasizing on providing every household access to a tap with assured supply of water.

The department in its written reply stated that as under: -

Jal Jeevan Mission:

In this respect it is submitted that although the some of the intermediate timelines could not be achieved, however the target of providing 100% households connections was achieved much before the GoI target. Therefore, on observing the bigger picture the timelines set for different activities were purposely kept stringent, so as to achieve the ultimate target for 100%, which was achieved much ahead of the GoI target.

The works are nearing completion. 5792 Schemes (88.33%) have been physically completed and remaining schemes are expected to be completed by 31.03.2025. Since massive infrastructure has been created under JJM, these are bound to be teething problems and it would take some time to stabilize the schemes.

It is submitted that village wise Village Action Plans (VAPs) were prepared as per GoI guidelines which have also been uploaded on IMIS portal. Consolidated district plans have been compiled based on bottom-up approach to each individual village based on local requirement and specific water source quantity and quality.

Works for providing piped water supply system under Mahatma Gandhi Gramin Basti Yojana (MGGBY) is being carried out in Basties where beneficiaries have started construction of household. At many places plots under MGGBY have been allocated at locations far away from village periphery, where huge investment is required to operationalize water supply system. It will be prudent to provide water supply as and when beneficiaries about to start residing in the basti. According to need, PHED is provide water supply system in MGGBY basties in future as well.

Atal Mission for Rejuvenation and Urban Transformation

Work under AMRUT 1.0 to cover all households with water supply and Sewerage were executed by Urban Local Bodies Department in the state. Reply in this regard is related to ULB Department.

Issues of pending electric connections are being taken regularly with UHBVN/DHBVN through O/o ACS, PHE. Now, all electric connections in appendix 6 have been released. It is relevant to mention that a Monitoring and Coordination Committee has been

constituted by the worthy Additional Chief Secretary, PHE and Energy which includes senior officers of PHED and the DISCOMS. This Committee facilitates prompt action on matters relating to electricity supply for Public Health installations. This apart, a whatsapp group has also been created by the name of "Bijli-Pani group:" at the district level which includes Officers of the rank of Superintending Engineers/Executive Engineers of PHED and the DISCOMS. This arrangement has proved to be beneficial as collaborative synergy has added momentum in resolving matters relating to drinking water.

The Committee has desired that a fresh survey be got conducted throughout the State as to whether the sufficient potable drinking water is supplied in all the Mahatma Gandhi Gramin Basties and Dhanies in the State within a period of one month and thereafter action taken report be submitted to the Committee at the earliest possible.

[7] **2.8 Non-functional schemes due to non-obtaining of electric connection for the water works:**

As per information made available to audit by PHED Ground Water Inspection (GWI) division, Rewari, six tube-wells drilled for water supply were not made functional (May 2022) as shown in **Appendix 6** due to non-obtaining of electric connection by divisional offices.

Appendix-6

Detail of non-functional tube-wells due to pending electric connections

Sr. No.	Name of Scheme/ Tubewell	Name of Constituency	Name of division	Year	No. of TWs	Date of Drilling	Status
1.	Nathera	Kosli	Kosli	2020-21	1	17 January 2021	Electric Connection not released
2.	Shadipur	Kosli	Kosli	2020-21	1	18 January 2021	Electric Connection not released
3.	Kheri Ramgarh	Kosli	Kosli	2020-21	1	20 December 2020	Electric Connection not released
4.	Siha	Kosli	Kosli	2020-21	1	24 November 2020	Electric Connection not released
5.	Uncha	Kosli	Kosli	2020-21	1	14 December 2020	Electric Connection not released
6.	Majra Gurdas	Rewari	Rewari	2019-20	1	12 September 2020	Electric Connection not released

The reasons for pending electric connection was not found on record. In the absence of electric connection, it is assessed that the schemes of installation of tube-wells remained non-functional.

During exit conference (November 2022), PHED stated that two tubewell schemes have been energized and balance will be energized soon.

The department in its written reply stated that as under: -

- 1 Under the Jal Jeevan Mission, the concept of framing Annual Action Plans (AAPs) proliferated to a great extent. The AAPs were framed with participation and involvement of the community so as to implement need-based schemes that could align with the requirements of the people. AAPs were also conceived by leveraging the traditional wisdom of the local people so as to ensure sustainability of water supply systems.
- 2 Preparation of detailed sector programme plans for the next 10 years are fraught with uncertainties. With changing water requirements and priorities, evolving technologies and transformation in peoples' aspirations, the

perspective action plans for the next 10 years do not appear to be feasible and cost effective. This apart, there could be imponderables in the 10-year plan horizon which could impede the programme implementation. However, works are being carried out as per the guidelines of Govt. of India under JJM & AMRUT Schemes.

Recommendations are noted for compliance

The Committee has desired that sincere and pragmatic efforts be made to make all the six schemes functional which are non-functional due to non-obtaining of electric connection and scheme-wise latest status of the six schemes be submitted to the Committee at the earliest for its consideration.

[8] 3.3 Lack of departmental efforts in making schemes self sustainable:

As per para 2.3 of JJM guidelines, the 14th Finance Commission (2015-2020) recognized health, education, drinking water and sanitation as public services of national importance and defined the sustainable drinking water supply systems as 'those being operated under a formal management model, have 100 *per cent* household meters installed and whose net revenues from water tariffs and subsidies are sufficient to cover at least the Operation & Maintenance (O&M) costs of the system'. It has also recommended 100 *per cent* metering of individual connections in both rural and urban households, commercial establishments and institutions and individual connections be provided only when functional water meters are installed. During scrutiny of records in PHED, following shortcomings were noticed:

1. Department had not initiated any steps for installation of metered connection rather focus of the department is on providing household connection instead of metered connections.
2. Audit analysed the data (department website) of O&M expenditure vis-à-vis receipts generated from rural and urban water supply schemes and the revenue collection worked out to merely one *per cent* of the overall maintenance expenditure for rural areas and in case of urban area, it was overall 15 *per cent* of maintenance expenditure for the period 2016-17 to 2020-21 as shown in **Table 3.3**.

Table 3.3: Operation & Maintenance expenditure vis-a-vis Receipts

(₹ in crore)

Year	Operation & Maintenance expenditure in rural areas	Receipts from Rural Water supply	Per cent of receipts to O&M	Operation & Maintenance expenditure in urban areas	Receipts from urban water supply	Per cent of receipts to O&M
2016-17	566.90	3.13	0.55	270.78	51.97	19.19
2017-18	558.93	11.37	2.03	265.38	48.31	18.20
2018-19	616.76	8.07	1.31	298.15	37.03	12.42
2019-20	605.03	4.57	0.76	279.95	38.54	13.77
2020-21	888.51	3.12	0.35	378.58	42.98	11.35
Total	3,236.14	30.25	0.93	1,492.84	218.83	14.66

This indicated that the revenue generated was not adequate to cover the O&M function of the water supply system thereby making operation of the schemes financially unsustainable.

During exit conference (November 2022), PHED stated that in rural areas, water charges were taken on flat rate as per Government notification. Resultantly there was a gap in revenue generation/collection to meet the O&M cost. Further, it was briefed that a proposal of involving Panchayat and Self-Help Groups for collection of outstanding water charges was under consideration which would improve the revenue collection to meet the O&M cost.

The department in its written reply stated that as under: -

A monumental decision was taken by the Council of Ministers that henceforth, the user charges would be collected by the Self-Help Groups (SHGs). This landmark decision was conveyed by CMM U.O. No 9/90/2023-2 Cabinet dated 04.07.2023. The detailed SoPs were communicated to the field functionaries vide memo no 3890-4004 SHG-73/WSSO dated 29.09.2023. This apart, in another ground-breaking decision the Finance Department vide U.O. No 80/07/2020 – 6 FICW dated 05.02.2024 allowed 10% of the service charges to be paid to the SHG by the concerned GP from the collection amount.

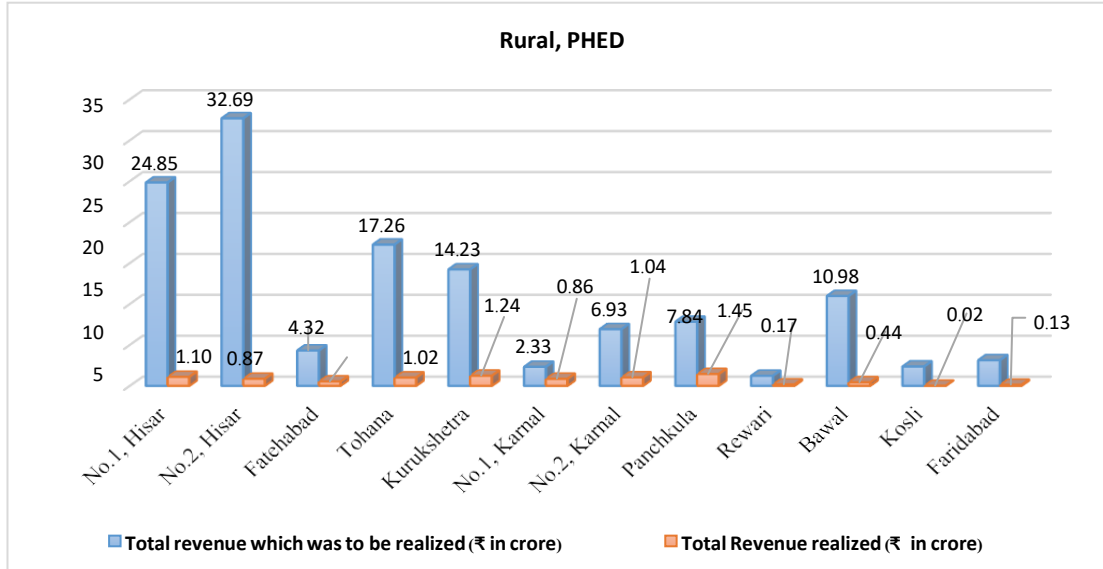
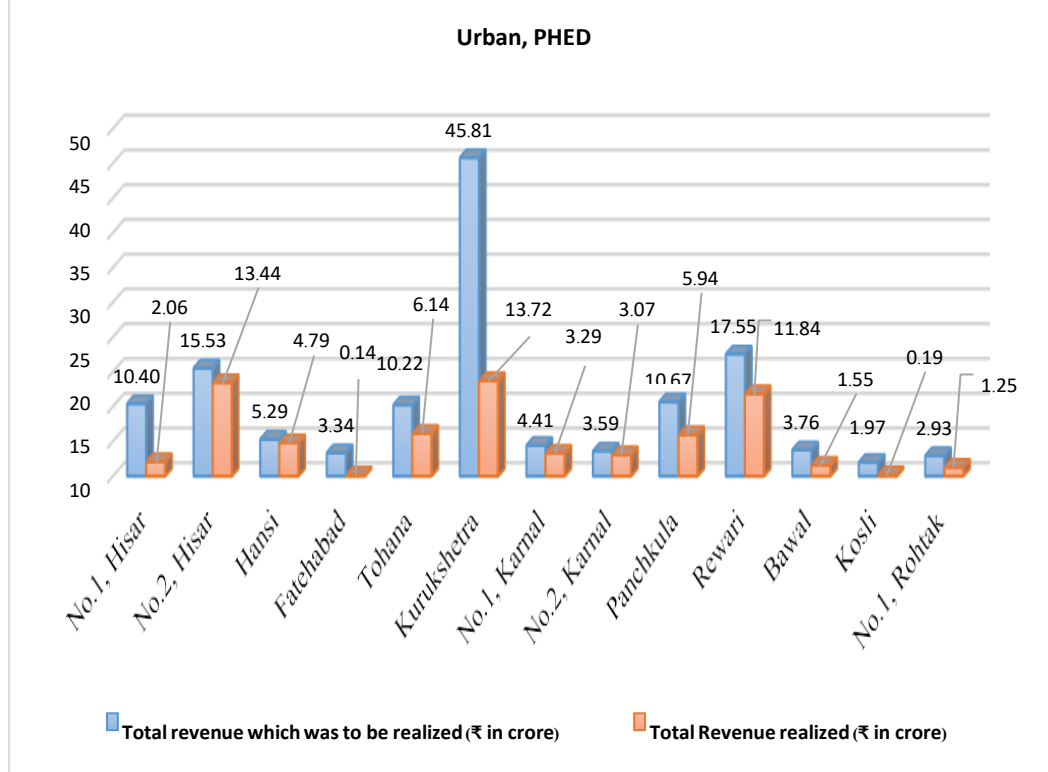
It is true that billing is being done on flat rates. However, efforts are being made through WSSO to encourage consumers to install water meters for efficient use of water supply.

Hitherto, the collection of user charges was sub-optimal and collection was perfunctory on account of shortage of staff and absence of adequate motivation of the public. A monumental decision was taken by the Council of Ministers that henceforth, the user charges would be collected by the Self-Help Groups (SHGs). This landmark decision was conveyed by CMM U.O. No 9/90/2023-2 Cabinet dated 04.07.2023. The detailed SoPs were communicated to the field functionaries vide memo no 3890-4004 SHG-73/WSSO dated 29.09.2023. This apart, in another ground-breaking decision the Finance Department vide U.O. No 80/07/2020 – 6 FICW dated 05.02.2024 allowed 10% of the service charges to be paid to the SHG by the concerned GP from the collection amount. The SHGs shall mainly comprise of women. Apart from women empowerment, it will lead to financial autonomy for the women, reduction in gender inequality and increase of women in the mainstream workforce.

The Committee has recommended that the department should take necessary steps to strengthen the self-help groups and further evolve suitable mechanism for better results under intimation of the Committee.

[9] **3.4 Non-recovery of water charges amounting Rs. 278.20 crore:**

3.4.1 Government of Haryana notified (April 2017) rates on tariff of water charges for General category beneficiaries as ₹ 40 per month and Scheduled Caste (SC) category beneficiaries as ₹ 20 per month in villages which are not falling under any Municipal area. Scrutiny of records² revealed that water user charges to the tune of ₹ 263.64 crore (Rural: ₹ 128.17 crore; Urban: ₹ 135.47 crore) was to be collected from consumers during April 2016 to March 2021 whereas only an amount of ₹ 76.30 crore (28.94 per cent) had been collected during the period by divisional offices leaving a balance of ₹ 187.34 crore (Rural: ₹ 119.29 crore; Urban: ₹ 68.05 crore) (**Appendix 7**) as water charges arrears in respect of selected divisions of PHED. The details are represented in the **Chart 3.1(a) &(b)**.

Chart 3.1 (a): Collection of Water Charges in Rural Areas (2016-2021)**Chart 3.1 (b): Collection of Water Charges in Urban Areas (2016-2021)**

(₹ in crore)

Sr. No.	Name of Division	Rural			Urban		
		Total revenue which was to be realized	Total Revenue realized	Balance	Total revenue which was to be realized	Total Revenue realized	Balance
1	No. 1, Hisar	24.85	1.10	23.75	10.40	2.06	8.34
2	No.2, Hisar	32.69	0.87	31.82	15.53	13.44	2.09
3	Hansi	Not provided			5.29	4.79	0.50
4	Fatehabad	4.32	0.54	3.78	3.34	0.14	3.20
5	Tohana	17.26	1.02	16.24	10.22	6.14	4.08
6	Kurukshetra	14.23	1.24	12.99	45.81	13.72	32.09
7	No.1, Karnal	2.33	0.86	1.47	4.41	3.29	1.12
8	No.2, Karnal	6.93	1.04	5.89	3.59	3.07	0.52
9	Panchkula	7.84	1.45	6.39	10.67	5.94	4.73
10	Rewari	1.23	0.17	1.06	17.55	11.84	5.71
11	Bawal	10.98	0.44	10.54	3.76	1.55	2.21
12	Kosli	2.37	0.02	2.35	1.97	0.19	1.78
13	Faridabad	3.14	0.13	3.01	NA		
14	No.1, Rohtak	Not provided			2.93	1.25	1.68
15	No.2, Rohtak	Not provided			Not provided		
	Total	128.17	8.88	119.29	135.47	67.42	68.05

Data of rural areas in Hansi and non-domestic connection in Tohana was not provided.

In Kosli, data is available from 08/2019 onwards.

The department in its written reply stated that as under: -

The revenue targets and collection of water supply bills during the period under consideration (i.e. 2016-17 to 2020-21) are as under: -

Urban Water Supply

Year	Target (Rs. In crore)	Revenue Collection (RS. In crore)	% achievement
2016-17	33.60	51.96	155.00
2017-18	39.60	48.31	122.00
2018-19	41.82	37.02	89.00
2019-20	50.00	38.54	77.00
2020-21	60.00	42.98	72.00
Total	225.02	218.81	97.00

Rural Water Supply

Year	Target (Rs. In crore)	Revenue Collection (RS. In crore)	% achievement
2016-17	3.10	3.13	100.97
2017-18	8.18	11.37	139.00
2018-19	8.35	8.07	96.65.
2019-20	9.00	4.57	50.77
2020-21	5.00	3.12	62.40
Total	33.63	30.26	90.00

From the above, it can be sent that the collection of water charges is around 97% PHED is not a commercial department rather it is a public welfare department which aims to provide quality drinking water to the residents of the State.

Rural

Continuous efforts through WSSO are made by the department for increasing revenue collection, Further, Government has waived off surcharge on water charges upto 31.12.2023 and principal amount of water charges upto 31.12.2022 by this office letter No.6331-6403-PHE-Mont. Dated 15.01.2024.

Urban

In respect of urban Area Revenue Collection, during each financial year, All SEs are being directed to press upon concerned officers/officials to make sincere endeavors⁵ to achieve the wise target and also reflect the achievement of revenue collection in ACRs of the concerned JEs/SDEs/EEs also.

The Committee has desired that the recovery mechanism be strengthened and sincere and pragmatic steps be taken to recover the outstanding water charges and action taken report be submitted to the Committee at the earliest.

[10] **4.1 Assessment of quantity of water supplied:**

Assessment of quantity of water being supplied was one of the objectives of this Performance Audit. During audit, it was observed that elaborate data regarding operational hours of water motors/tubewells and machinery details viz. Brake Horse Power (BHP), Litre per minute (LPM) etc. was not available in divisions.

Hence, to determine actual quantity of water supplied, 58 locations were selected where the concerned departments (i.e. PHED, HSVP, ULBs) agreed to install flow meters at water works. The details are given in **Table 4.1** below:

Table 4.1: Status of installation of flow meter

Name of department	No. of locations where flow meter was to be installed	No. of locations where either flow meter was not installed/related record not provided to audit	No. of locations where water supplied was found less than the prescribed norms
PHED	15	3	8
HSVP	31	11	15
ULB	12	12	--
Total	58	26	23 out of 32

From the above, it can be assessed that out of 12 locations of PHED, water supply in respect of 8 locations and out of 20 locations of HSVP, water supply in respect of 15 locations was below the prescribed norms. The details are given in **Appendix 9**. Thus, the departments failed to provide water supply to the inhabitants as per prescribed norms.

Appendix-9

Assessment of quantity of water supplied by installing flow meters

District	Name of Division	Name of TW/WW	Population as per census 2011	Population as of 2022	Date of installation of flow meter	Reading of flow meter (In cubic meter)	Date of last reading of flow meter	Total days	*LPCD status	Requirement as per norms	Remarks
Public Health Engineering Department (PHED)											
Fatehabad	PHED Tohana	Kamadi	1,083	1,321	20 July 2022	4,773.00	18 September 2022	60	60	70	Below
Hisar	PHED Hisar-2	Jeora	3,829	4,671	01 October 2022	57.00	04 October 2022	4	3	70	Below
Rewari	PHED Kosli	Juddi	2,855	3,483	01 August 2022	681.00	30 September 2022	61	3	70	Below

Rewari	PHED Bawal	Khaleta	2,920	3,562	10 June 2022	24,586.00	29 September 2022	112	62	70	Below
Karnal	PHED Karnal-2	Kalsora-3	5,123	6,250	05 June 2022	58,033.00	29 September 2022	117	79	55	Excess
Rohtak	PHED Rohtak-1	Katesra	5,947	7,255	21 July 2022	44,729.00	07 October 2022	79	78	55	Excess
Kurukshetra	PHED Kurukshetra	Kalwa	550	671	12 July 2022	8,563.00	04 October 2022	85	150	55	Excess
Hisar	PHED Hansi	Koth Khurd	3,130	3,818	16 July 2022	9,912.49	04 october 2022	81	32	70	Below
Hisar	PHED Hisar-1	Kabrel	4,387	5352	17 july2022	3,110.00	07 october 2022	83	7	70	Below
Faridabad	PHED Faridabad	Kasturba Sewa Sadan	Not available	110	25 July 2022	65,07	29 September 2022	67	9	135	Below
Rewari	PHED Rewari-1	Khijuri	4,581	5,588	05 September 2022	88.90	9 october 2022	35	0.45	70	Below
Fatehabad	PHED Fatehabad	Dhingsara	5,252	6,407	30 July 2022	38,459.00	11 October 2022	74	81.12	70	Excess
Haryana Shehri Vikas Pradhikaran (HSVP)											
Panchkula	HSVP No.1 Division Panchkula	T/Well No.S-2, Sec-2, PKL	2000	2900	29 May 2022	35,505.00	21 September 2022	116	105.54	135	Below
		T/Well No. Golf Course, Sec-3, PKL	2000	2900	20 June 2022	62,657.00	21 September 2022	94	229.85	135	Excess
		T/Well No.Peer Baba 1/A Ph-I, PKL	2000	2900	04 June 2022	40,836.00	21 September 2022	110	128.01	135	Below
		T/Well No.5., Sec-11, PKL	1500	2200	27 May 2022	26,919.00	21 September 2022	118	103.69	135	Below
		T/Well No.5., Sec-12, PKL	2000	2900	30May 2022	34,840.00	21 September 2022	115	104.47	135	Below
		T/Well No.6, Sec-6, PKL	2000	2900	29 May 2022	14,279.00	21 September 2022	116	42.45	135	Below
		T/Well No. S-18, Sec-4, PKL	2000	2900	29 April 2022	47,197.00	21 September 2022	154	105.68	135	Below
		T/Well No.M-11, Sec-17, PKL	1500	2200	29 May 2022	28698.00	21 September 2022	116	112.45	135	Below
		T/Well No.M-27, Sec-9, PKL	500	7000	02 June 2022	65,388.00	21 September 2022	112	83.40	135	Below

		T/Well No.KV-5, Sec-20, PKL	2000	2900	05 June 2022	28,968.00	21 September 2022	109	91.64	135	Below
	No.2 Panchkula	E-21, Sector 26, Panchkula	600	612	09 June 2022	22,677.00	18 October 2022	132	280.72	135	Excess
		Ashaina, Sector 28, Panchkula	630	643	04 June 2022	16,795.00	18 October 2022	137	190.78	135	Excess
		E-14, Sector 28, Panchkula	1,220	1,244	04 June 2022	38,941.00	18 October 2022	137	228.42	135	Excess
		E-1, Sector 31, Panchkula	600	612	25 June 2022	16924.00	18 October 2022	116	238.39	135	Excess
Kurukshetra	Ambala	Sector 2, Water Works		2000	14 September 2022	1,520.00	19 October 2022	36	21.11	135	Below
		Tubewell No.8, L Sector 13, Kurukshetra		2,600	14 September 2022	785.00	19 October 2022	36	8.39	135	Below
		Tubewell No.4, Sector 13, Kurukshetra		2600	21 September 2022	1077.00	19 October 2022	29	14.28	135	Below
		Tubewell No.2, Sector 03, Kurukshetra		3,300	05 October 2022	798.00	19 October 2022	14	17.27	135	Below
		Tubewell No.3, Sector 04, Kurukshetra		5400	9 October 2022	99.00	19 October 2022	10	1.83	135	Below
		Tubewell No.7, Sector 05, Kurukshetra		5000	08 October 2022	821.00	19 October 2022	11	14.93	135	Below

- **LPCD assessment: {Reading of flow meter (in cubic meter) X 1000} / (No. of days X Total Population)**

Beneficiary survey: 95 out of 608 beneficiaries (16 *per cent*) stated that water supply was available after gap of one or more than one day whereas 125 out of 608 beneficiaries (21 *per cent*) stated that there was shortage of water supply in summer season. However, people met their needs through tankers (either departmental or private).

The department in its written reply stated that as under: -

The discharge of raw water at sanctioned outlet varies from season to season and is generally less in summers. Sometimes due to shortage of raw water rationing is being carried out to meet the drinking water demand in equitable manner. However, for tubewell based schemes, adequate supply of drinking water meeting 55 LPCD norms is being assured. However, due to failure of tubewell, breakdown of machines there are isolated case of low LPCD. The

records relate to pumping machine is being maintained in Online Assets directory.

Water supply is being maintained at 55 LPCD in all the villages. In some of the villages due to various reasons i.e., failure of tubewell, deterioration of ground water and shortage of raw water, there is slip back of LPCD status of habitations for which works are taken up on urgent basis. Further bulk flow meters are not being installed due to higher cost.

The Committee has recommended that flow meters may be installed at appropriate locations to assess the total water available for distribution and / or actually distributed to the consumers under intimation of the Committee.

[11] 4.2.1 Sanctioned discharge for water works less than required discharge:

In surface water supply schemes, Irrigation department sanctions outlet at any particular location. Raw water is taken from Irrigation department from sanctioned outlet and is stored in Storage and Sedimentation tank for fulfilling the water requirement/ demand during canal closure. While sanctioning size of outlet, several components are taken in consideration like futuristic prospective population considering two *per cent* increase per year, canal closure, canal running period. The sanctioned discharge may be revised by Irrigation and Water Resources Department due to change in canal running and closure period.

To calculate the required discharge of raw water from Irrigation department, audit worked out the actual status by taking prospective population for the year 2021, canal running days, canal closure days, 55 LPCD requirement for Non DDP areas and 70 LPCD requirement for DDP areas (**Appendices 11 and 12**).

Appendix-11

Water works/cases with less sanctioned discharge against the water requirement of 55 LPCD

District	Division	Water Works Name	Village Name	O Ro	Irrigation Canal Name	Type of inlet canal(s)	Canal Closure	Canal Running	Entered Population	Population 2021	Daily water Requirement+15 per cent	Original Discharge	Discharge Required	less sanction	per cent of less sanction
Rohtak	Rohtak-1	WW-ROH-GUDHAN	GUDHAN	22887R	1/L Katesra	Minor	20	7	4,334	5,201	3,28,963	0.48	0.52	0.04	8
		WW-ROH-GARNAUTHI	GURNAUTHI	2600 R	Bhutain	Minor	24	8	4,079	4,895	3,09,609	0.35	0.51	0.16	31
		WW-ROH-KAHANAUR	KAHANAUR	7002L	Dharana	Minor	20	7	8,735	10,482	6,62,987	1.00	1.05	0.05	5
		WW-ROH-ANWAL	ANWAL	15291 L	Katesra	Minor	32	7	4,877	5,852	3,70,139	0.60	0.84	0.24	29
		WW-ROH-KHERRI	KHERARI	5975-L	Bond	Distributory	20	7	3,265	3,918	2,47,814	0.30	0.39	0.09	23
		WW-ROH-CHIRI	CHIRI	43120L	Kahanuar	Distributory	24	8	9,735	11,682	7,38,887	1.07	1.21	0.14	12
		WW-ROH-GHAROUTH	GURAUTHI	9206L	Titoli	Minor	24	8	5,183	6,220	3,93,415	0.45	0.64	0.19	30
	Rohtak-2	WW-ROH-NIDANA-MAHAM	NIDANA	5375 L	Nidana	Minor	24	7	3,556	4,267	2,69,888	0.33	0.49	0.16	33
		WW-ROH-ISMAILA-IIB	ISMAILA I I BISWA	48500L	Dulhera	Distributory	24	7	7,826	9,391	5,93,981	1.04	1.08	0.04	4
		WW-ROH-GIRAWAR	GIRAWAR	71400-L	Bhiwani	Sub-Branch	24	7	7,927	9,512	6,01,634	0.75	1.09	0.34	31
		WW-ROH-MADINA KORSAN	MADINA KORSAN	47023 L	Mokhra	Minor	24	7	7,235	8,682	5,49,137	0.25	0.99	0.74	75
		WW-ROH-PAKASMA	PAKASMA	14500 R	Bhalaut	Distributory	24	7	6,005	7,206	4,55,780	0.74	0.83	0.09	11
		WW-ROH-KHARAWAR	KHARAWAR	40800	Dulhera	Distributory	24	7	7,415	8,898	5,62,799	0.78	1.02	0.24	24
		WW-ROH-SAMCHANA-II	SAMCHANA	73200-L	Jasrana	Minor	24	7	6,326	7,591	4,80,131	0.56	0.87	0.31	36

Appendix-12

Water works/cases with less sanctioned discharge against the water requirement of 70 LPCD

District	Division	Water Works Name	Village Name	O Ro	Irrigation Canal Name	Type of Inlet canal (Cv)	Canal Closure	Canal Running	Entered Population	Population 2021	Daily water Requirement+15 per cent	Original Discharge	Discharge Required	less sanction	Per cent of less sanction
Fatehabad	Fatehabad	WW-FTB-GORAKH PUR-BHUNA	GORAKHPUR	139258L	Fatehabad Branch	Branch	15	15	13,068	15,682	12,62,401	0.36	1.03	0.67	65
		WW-FTB-BADOPAL OLD WW	BADOPAL	183550L	Fatehabad Branch	Branch	15	15	7,000	8,400	6,76,200	0.48	0.55	0.07	13
		WW-FTB-CHOBARA	CHAUBARA	27944R	Khajuri	Distributory	15	15	2,387	2,864	2,30,552	0.10	0.19	0.09	47
		WW-FTB-BHATTU KALANI	BHATTU KALANI	265966L	Fatehabad Branch	Branch	25	5	9,557	11,468	9,23,174	0.90	2.26	1.36	60
Hisar	Hansi	WW-HSR-MASOODPUR-HANSI	MASUDPUR	7800-L	New Masudpur	Minor	16	8	7,980	9,576	7,70,868	0.54	0.95	0.41	43
		WW-HSR-DHARAM KHERI	DHARAM KHERI	29545	Jamni Khara	Minor	24	8	3,065	3,678	2,96,079	0.36	0.48	0.12	25
		WW-HSR-SORKHI	SORKHI	175552R	Sunder Sub Branch	Sub-Branch	24	8	5,321	6,385	5,13,993	0.60	0.84	0.24	29
		WW-HSR-SINGHWA RAGHO	SINGHWA RAGHO	22800-L	Kharkari	Distributory	16	8	3,095	3,714	2,98,977	0.25	0.37	0.12	32
		WW-HSR-CHANOT	CHANOT	1400-L	Kharkari	Distributory	16	8	5,269	6,323	5,09,002	0.60	0.62	0.02	3
		WW-HSR-BHATLA	BHATLA	12000-L	Balsamand	Sub-Branch	24	8	5,848	7,018	5,64,949	0.08	0.92	0.84	91
		WW-HSR-MUZADPUR	MUZADPUR	89950-L	Sunder	Distributory	24	8	3,439	4,127	3,32,224	0.35	0.54	0.19	35
		WW-HSR-GURANA	GURANA	15000-L	Barwala	Branch	16	8	7,691	9,229	7,42,935	0.50	0.91	0.41	45
		WW-HSR-RAKHI KHAS	RAKHI KHAS	25500-L	Balsamand	Sub-Branch	24	8	5,202	6,242	5,02,481	0.60	0.82	0.22	27
		WW-HSR-KOTH KALAN	KOTH KALAN	26690-R	Nara	Distributory	16	8	9,558	11,470	9,23,335	0.40	1.13	0.73	65
		WW-HSR-DATTA	DATTA	45813-L	Datta	Distributory	16	8	9,539	11,447	9,21,484	0.50	1.13	0.63	56
		WW-HSR-BADALA-HANSI-II	BADALA	13200-L	Restoration Sorkhi	Minor	24	8	4,856	5,827	4,69,074	0.50	0.77	0.27	35
		WW-HSR-KHERI GAGAN	KHERI GAGAN	70340-R	Panituri/ Masudpur	Channel	24	8	3,361	4,033	3,24,657	0.30	0.53	0.23	43
	Hisar-I	WW-HSR-BHANA-AGROHA	BHANA	14850-R	Sarangpur	Minor	24	8	4,094	4,913	3,95,497	0.57	0.65	0.08	12
		WW-HSR-SISWAL	SISWAL	12000-L	Moda Khara	Minor	24	8	10,294	12,353	9,94,417	0.80	1.63	0.83	51
District	Division	Water Works Name	Village Name	O Ro	Irrigation Canal Name	Type of Inlet canal (Cv)	Canal Closure	Canal Running	Entered Population	Population 2021	Daily water Requirement+15 per cent	Original Discharge	Discharge Required	less sanction	Per cent of less sanction
		WW-HSR-KHOLI	KHOLI	8852-L	Kishangarh	Sub-Branch	24	8	4,631	5,557	4,47,339	0.20	0.73	0.53	73
		WW-HSR-DAROLI	DAROLI	19800-R	Kishangarh link	Channel	24	8	3,310	3,972	3,19,746	0.11	0.52	0.41	79
		WW-HSR-KALIRAWAN	KALIRAWAN	22000-R	Jakhod	Distributory	24	8	8,627	10,352	8,33,336	0.50	1.36	0.86	63
		WW-HSR-NEOLI KALAN	NEOLI KALAN	102430R	Rana	Distributory	32	8	5,668	6,802	5,47,561	0.65	1.12	0.47	42
		WW-HSR-SADALPUR	SADEL PUR	25950-L	Chibberwal	Minor	24	8	14,415	17,298	13,92,489	0.85	2.28	1.43	63
		WW-HSR-KHERAMPUR	KHERAMPUR	8500R	kohli	Minor	21	8	4,367	5,240	4,21,820	0.62	0.63	0.01	2
		WW-HSR-SARANGPUR-AGROHA	SARANGPUR	22000-R	Khairampur	Minor	24	8	3,957	4,748	3,82,214	0.35	0.62	0.27	44
		WW-HSR-MATTAR SHYAM	MATER SHAM	126340L	kabir	Minor	24	8	3,617	4,340	3,49,370	0.35	0.57	0.22	39
		WW-HSR-BHODIA BISHNOIAN	BHODIA KHERA BISHNOIAN	39550-L	Adampur	Distributory	21	7	3,278	3,934	3,16,687	0.20	0.52	0.32	62
		WW-HSR-DOBHI	DOBHI	47000-L	Chaudhary	Minor	24	8	6,999	8,399	6,76,120	0.80	1.11	0.31	28
		WW-HSR-SHAHPUR	SHAHPUR	12000-R	kabir	Minor	24	8	5,559	6,671	5,37,016	0.46	0.88	0.42	48
		WW-HSR-SARSANA-HISAR-II	SARSANA	11000-L	Barsa	Sub-Minor	24	8	4,269	5,123	4,12,402	0.60	0.67	0.07	10
		WW-HSR-LANDHARI	LANDHARI SUKHLAMBRAN	143900L	Parba	Sub-Branch	24	8	5,770	6,924	5,57,382	0.50	0.91	0.41	45
		WW-HSR-BURAK	BURAK	26000-L	Burak	Sub-Minor	24	8	3,737	4,484	3,60,962	0.50	0.59	0.09	15
		WW-HSR-BANDAHERI	BANDA HERI	9000-R	Burak	Sub-Minor	24	8	3,589	4,307	3,46,714	0.14	0.57	0.43	75
		WW-HSR-ARYA NAGAR(KURRI)	ARYA NAGAR	8825-R	Sarsana	Minor	24	8	8,181	9,817	7,90,269	1.22	1.29	0.07	5
		WW-HSR-BALSAMANDH (Old)	BALSAMAND	0	Ratia Branch	Branch	24	8	11,035	13,242	10,65,981	0	1.74	1.74	100
		WW-HSR-KAIMARI	KAIMRI	21415-R	Devsar	Feeder	16	8	8,399	10,079	8,11,360	0.50	1	0.5	50
		WW-HSR-CHAUDHRIWAS	CHAUDHRIWAS	9400	Chaudhriwas	Minor	24	8	5,898	7,078	5,69,779	0.91	0.93	0.02	2
		WW-HSR-KALUWAS	KALUWAS	45500-R	Devsar	Feeder	21	7	3,301	3,961	3,18,861	0.42	0.52	0.10	19
		WW-HSR-DEVAN	DEVAN	32800-R	Devsar	Feeder	32	8	2,136	2,563	2,06,322	0.18	0.42	0.24	57

District	Division	Water Works Name	Village Name	O Ro	Irrigation Canal Name	Type of inlet canal(s)	Canal Closure	Canal Running	Entered Population	Population 2021	Daily water Requirement+15 per cent	Original Discharge	Discharge Required	less sanction	Per cent of less sanction
Hisar		WW-HSR-KANOH	KANOH	96425-L	Pabra	Distributory	21	7	6,512	7,814	6,29,027	0.20	1.03	0.83	81
		WW-HSR-SIWANI BOLAN	SIWANI BOLAN	14750-L	Dehman	Distributory	21	7	6,760	8,112	6,53,016	0.30	1.07	0.77	72
		WW-HSR-KHERI BARKHI	KHERI BARKI	32300-R	Rana	Distributory	24	8	3,839	4,607	3,70,864	0.28	0.61	0.33	54
		WW-HSR-NANGTHALA	NANGTHALA	130400L	Pabra	Distributory	24	8	10,617	12,740	10,25,570	1.32	1.68	0.36	21
		WW-HSR-GAWAR	GAWAR	4000-R	Gawar	Minor	32	8	2,868	3,442	2,77,081	0.24	0.57	0.33	58
		WW-HSR-CHIROD	CHIROD	57000-L	Devsar	Feeder	32	8	3,044	3,653	2,94,067	0.50	0.60	0.10	17
		WW-HSR-ASSRAWAN	ASSRAWAN	12000-L	Jakhod	Distributory	21	7	2,964	3,557	2,86,339	0	0.47	0.47	100
		WW-HSR-KIRTAN	KIRTAN	27000-L	Kabir	Minor	32	8	4,450	5,340	4,29,870	0.63	0.88	0.25	28
		WW-HSR-JAKHOD KHERA	JAKHOD KHERA	17600-R	Siswal No.1	Sub-Minor	21	7	3,647	4,376	3,52,268	0.44	0.58	0.14	24
	Hisar-2	WW-HSR-BUGANA	BUGANA	5450-L	Dharsu	Minor	24	8	2,883	3,460	2,78,530	0.20	0.46	0.26	57
		WW-HSR-BEHBALPUR-BARWALA	BEHBALPUR-BARWALA	28000-L	Rana	Distributory	24	8	5,160	6,192	4,98,456	0.60	0.82	0.22	27
		WW-HSR-TALWANDIRANA	TALWANDIRANA	59600-R	Rana	Distributory	24	8	5,740	6,888	5,54,484	0.14	0.91	0.77	85
		WW-HSR-SATROD KALAN	SATROD KALAN	64368-L	Balsamand	Sub-Branch	24	8	11,932	14,318	11,52,599	0.33	1.88	1.55	82
		WW-HSR-RAIPUR-HISAR-I	RAIPUR	56200-L	Balsamand	Sub-Branch	24	8	5,000	6,000	4,83,000	0.25	0.79	0.54	68
		WW-HSR-MIRJAPUR-HISAR-I	MIRJAPUR	1000-R	Mirzapur	Minor	32	8	5,000	6,000	4,83,000	0.60	0.99	0.39	39
		WW-HSR-BANBHORI	BANBHORI	70000-L	Chaudhary	Minor	24	8	4,407	5,288	4,25,684	0.39	0.70	0.31	44
Rewari	Rewari-1	WW-RWR-SHABAZPUR KHALSA	SAHBAJ PUR KHALSA	1760-L	Jandwala	Distributory	27	7	1,729	2,075	1,67,038	0	0.33	0.33	100

It was noticed that in 12 per cent cases (72 out of 604 cases) in selected districts, actual sanctioned discharge was much lesser than the required discharge, with maximum number of cases having a shortage in discharge of 26 per cent to 50 per cent as given in **Table 4.2 (a)** and **4.2 (b)**.

Table 4.2 (a):

District-wise number of water works/cases where sanctioned discharge was less than the requirement

Name of District	Hisar	Fatehabad	Karnal	Rewari	Rohtak
Total water works for which outlet sanctioned by Irrigation department	259	120	1	86	138
Cases where sanctioned discharge was less than the required discharge	53	4	0	1	14
Cases in terms of percentage	20	3	--	--	10

Table 4.2 (b):

Bifurcation of water works/cases on the basis of shortage in terms of percentage

District/Range	0-10 per cent	11-25 per cent	26-50 per cent	51-75 per cent	76-100 per cent
Hisar	5	7	20	14	7
Fatehabad	0	1	1	2	0
Rewari	0	0	0	0	1
Rohtak	3	4	6	1	0
Total cases	8	12	27	17	8

Thus, it is assessed that Litre Per Capita per Day (LPCD) as per norms is unlikely to be achieved due to lesser sanctioned discharge than the required discharge.

The department in its written reply stated that as under: -

The sanctioned discharge is taken as per running/closure of canal system.

Normally 4 P.O. of canal running are considered however, as per pattern observed during last 5-6 years, 8 days extra canal closure is being taken. Wherever, there occurs shortage of canal water, sanctioned discharge got increased with the consent of IWRD. New online system has been developed by IWRD for managing of data for sanctioned outlet connections. Efforts are being made to revised sanctioned discharge wherever required.

The Committee has desired that the matter be taken up with the Irrigation and Water Resources Department, Haryana timely and with better coordination to get the sanctioned discharge increased for the water works wherever required under intimation of the Committee.

[12] **4.2.2 Less Storage capacity of Storage and Sedimentation (S&S) tank:**

For the required capacity of S&S tank during the closure period of canal, audit worked (**Appendix 10**) out the requirement by taking prospective population for the year 2021, canal running days, canal closure days, S&S tank capacity, evaporation losses @ 15 per cent, 55 LPCD requirement for Non DDP areas and 70 LPCD requirement for DDP areas.

Appendix 10

Audit Methodology for assessment of sanctioned discharge by I & WRD and storage tank capacity

The said dump data eight selected district was analysed and accordingly information viz. name of waterworks, village name, division name, original discharge, canal closure, canal running, population (as per census 2011) were extracted from the data dump. Prospective population for the year 2021 was taken in calculation by considering two per cent increase per year in the population (census 2011) provided in data dump. To calculate the required discharge of raw water from Irrigation Department, calculation (as detailed below) was done by taking prospective population for the year 2021, canal running days, canal closure days, 55 LPCD requirement for Non DDP areas and 70 LPCD requirement for DDP areas while working out the actual sanctioned water as follows:

Total cusec of water required during canal running and closure days (Raw water discharge required):

Total requirement of water in litre: Total Population * LPCD (55/70) + 15 per cent evaporation losses

Conversion of Water requirement in Litre to Gallons: Total water required in litre/4.54

Conversion of Water requirement in Gallons to cusec: (Gallons/25)* 4 per second
Total water requirement in cusec = (Water requirement in Gallons * (canal running days + canal closure days) * 4) / (25 * 60 * 60 * 24 * canal running days) Further analysis of dump data, some additional information viz. name of waterworks, village name and code, Division name, S&S tank capacity, original discharge, canal closure, canal running, population (as per census 2011) were extracted for checking the storage capacity of Storage & Sedimentation tank. For the required capacity of S&S tank during the closure period of canal, audit worked out the capacity of the S&S tanks by taking prospective

population for the year 2021, canal running days, canal closure days, S&S tank capacity, evaporation losses @ 15 per cent, 55 LPCD requirement for Non DDP areas and 70 LPCD requirement for DDP areas as follows:

Total capacity of S&S tank required during closure period of canal:

{Total Population * LPCD (55/70) * Canal closure days + 15 per cent evaporation losses}.

It was observed that in selected districts where water is supplied through canal water supply, the storage capacity of S&S tanks in 11 *per cent* cases³ (63 out of 604 cases) was found to be less than the actual requirement of population during closure period of canal as indicated in **Table 4.3 (a) & 4.3 (b)**. The details can be seen in **Appendices 13 and 14**.

Appendix-13

**Cases with less capacity of Storage and Sedimentation Tanks
where water requirement is 55 LPCD**

District	Division Name	Water works Name	Village Name	Original Discharge	Discharge required	Canal Running	Canal Closure	Entered Population	Population 2021	Daily water Requirement +15 %	S&S tank Capacity	Water requirement during closing day +15 %	Less capacity	Per cent
Rohtak	Rohtak PHED No. 1	WW-ROH-BALAND-2	BALAND	1.69	0.88	8	24	7,129	8,555	5,41,104	81,43,230	1,29,86,490	48,43,260	37
		WW-ROH-DOBH	DOBH	1.00	0.45	8	24	3,628	4,354	2,75,391	23,44,566	66,09,372	42,64,806	65

Appendix-14

**Cases with less capacity of Storage and Sedimentation Tanks
where water requirement is 70 LPCD**

District	Division Name	Water works Name	Village Name	Original Discharge	Discharge required	Canal Running	Canal Closure	Entered Population	Population 2021	Daily water Requirement +15 per cent	S&S tank Capacity	Water requirement during closing day + 15 per cent	less capacity	Per cent
Fatehabad	Fatehabad PHED	WW-FTB-BADOPAL OLD WW	BADOPAL	0.48	0.55	15	15	7,000	8,400	6,76,200	30,25,000	1,01,43,000	71,18,000	70
		WW-FTB-BANAWALI SOTTAR Canal Based	BANAWALI SOTTAR	0.51	0.16	15	15	2,000	2,400	1,93,200	3,14,604	28,98,000	25,83,396	89
		WW-FTB-BIGHAR	BIGHAR	0.45	0.47	15	15	6,000	7,200	5,79,600	67,49,050	86,94,000	19,44,950	22
		WW-FTB-DHANI MUSAWALI	MUSSAHALI	1.26	0.65	15	15	8,178	9,814	7,90,027	80,75,298	1,18,50,405	37,75,107	32
		WW-FTB-GORAKH PUR-BHUNA	GORAKHPUR	0.36	1.03	15	15	13,068	15,682	12,62,401	1,75,12,710	1,89,36,015	14,23,305	8
		WW-FTB-JANDWALA SOTTER(NEW)	JANDWALA SOTTAR	0.80	0.22	15	15	2,800	3,360	2,70,480	22,70,700	40,57,200	17,86,500	44
		WW-FTB-M P ROHI	MOHAMMAD PUR ROHI	0.57	0.47	15	15	6,000	7,200	5,79,600	85,47,962	86,94,000	1,46,038	2
		WW-FTB-MEHUWALA	MEHUWALA	2.25	0.31	30	8	6,253	7,504	6,04,072	43,14,383	48,32,576	5,18,193	11
Hisar	Hansi PHED	WW-HSR-BADALA-HANSI-II	BADALA	0.50	0.77	8	24	4,856	5,827	4,69,074	33,73,053	1,12,57,764	78,84,711	70
		WW-HSR-BHAKLANA I	BHAKLANA	1.00	0.69	8	24	4,388	5,266	4,23,913	34,99,250	1,01,73,912	66,74,662	66
		WW-HSR-BHATLA	BHATLA	0.08	0.92	8	24	5,848	7,018	5,64,949	1,18,29,503	1,35,58,776	17,29,273	13
		WW-HSR-Dhani Pirwali	DHANI PEERANWALI	0.86	1.58	8	24	10,000	12,000	9,66,000	93,61,333	2,31,84,000	1,38,22,667	60
		WW-HSR-GHIRAI	GHIRAI	1.76	0.83	8	16	7,023	8,428	6,78,454	22,16,050	1,08,55,264	86,39,214	80
		WW-HSR-KHERI GANGAN	KHERI GANGAN	0.30	0.53	8	24	3,361	4,033	3,24,657	64,77,000	77,91,756	13,14,756	17
		WW-HSR-KUTABPUR-HANSI-I	KUTABPUR	1.15	0.68	8	24	4,300	5,160	4,15,380	95,45,000	99,69,120	4,24,120	4
		WW-HSR-MADAN HERI	MADAN HERI	1.00	0.79	8	24	4,974	5,969	4,80,505	1,06,02,000	1,15,32,108	9,30,108	8
		WW-HSR-MAJAD	MAJAD	0.47	0.40	8	24	2,537	3,044	2,45,042	49,56,700	58,81,008	9,24,308	16
		WW-HSR-SINGHWA KHASS	SINGHWA KHAS	1.56	0.78	8	24	4,962	5,954	4,79,297	96,61,066	1,15,03,128	18,42,062	16
		WW-HSR-SISAR	SISAR	1.00	0.64	8	24	4,047	4,856	3,90,908	75,16,800	93,81,792	18,64,992	20
		WW-HSR-SULCHANI	SULCHANI	1.16	0.55	8	24	3,478	4,174	3,36,007	62,72,070	80,64,168	17,92,098	22

District	Division Name	Water works Name	Village Name	Original Discharge	Discharge required	Canal Running	Canal Closure	Entered Population	Population 2021	Daily water Requirement+ 15 per cent	S&S tank Capacity	Water requirement during closing day + 15 per cent	less capacity	Per cent
Hisar	PHED No. 1	WW-FTB-CHULI KHURD(HISAR)	CHULI KHURD	0.00	0.36	7	21	2,299	2,759	2,22,100	2,70,000	46,64,090	43,94,090	94
		WW-HSR-2nd w/w Sadalpur	SADELPUR	0.75	2.85	8	32	14,415	17,298	13,92,489	2,06,05,698	4,45,59,648	2,39,53,950	54
		WW-HSR-BALSAMANDH (Old)	BALSMAND	0.00	3.48	8	24	11,035	13,242	10,65,981	2,18,37,000	2,55,83,544	37,46,544	15
				1.00	3.48	8	24	11,035	13,242	10,65,981	2,18,37,000	2,55,83,544	37,46,544	15
		WW-HSR-BANDAHERI	BANDA HERI	0.14	0.57	8	24	3,589	4,307	3,46,714	25,06,000	83,21,124	58,15,124	70
		WW-HSR-BHANA-AGROHA	BHANA	0.57	0.65	8	24	4,094	4,913	3,95,497	83,66,340	94,91,916	11,25,576	12
		WW-HSR-BURAK	BURAK	0.50	0.59	8	24	3,737	4,484	3,60,962	85,39,000	86,63,088	1,24,088	1
		WW-HSR-CHIROD	CHIRAUD	0.50	0.60	8	32	3,044	3,653	2,94,067	11,07,000	94,10,128	83,03,128	88
		WW-HSR-DAROLI	DAROLI	0.11	0.52	8	24	3,310	3,972	3,19,746	72,25,480	76,73,904	4,48,424	6
		WW-HSR-Hisar-Civil Aviation Club Hsr	AMBLI	0.35	0.25	8	16	2,152	2,582	2,07,851	33,07,837	33,25,616	17,779	1
		WW-HSR-JAGAN	JAGAN	1.20	0.58	8	32	2,926	3,511	2,82,636	61,97,560	90,44,336	28,46,776	31
		WW-HSR-LANDHARI	LANDHARI SUKHLAMBRAN	0.50	0.91	8	24	5,770	6,924	5,57,382	1,33,66,883	1,33,77,168	10,285	0
	PHED No. 2	WW-HSR-SANDOL	SANDOL	1.00	0.22	8	24	1,387	1,664	1,33,952	27,53,802	32,14,848	4,61,046	14
		WW-HSR-SARANGPUR-AGROHA	SARANGPUR	0.35	0.62	8	24	3,957	4,748	3,82,214	86,06,886	91,73,136	5,66,250	6
		WW-HSR-BADA BRAHMANAN	BADON BRAHMANAN	0.43	0.43	8	32	2,155	2,586	2,08,173	61,14,018	66,61,536	5,47,518	8
		WW-HSR-BANBHORI	BANBHORI	0.39	0.70	8	24	4,407	5,288	4,25,684	61,14,018	1,02,16,416	41,02,398	40
		WW-HSR-BHANI BADSHAPUR	BHAINI BADSHAPUR	0.58	0.53	8	24	3,387	4,064	3,27,152	64,84,482	78,51,648	13,67,166	17
		WW-HSR-BHERI AKBARPUR	BHAIRI AKBARPUR	0.71	0.77	8	24	4,892	5,870	4,72,535	91,39,180	1,13,40,840	22,01,660	19
		WW-HSR-BIANA KHERA	BIANA KHERA	0.48	0.63	8	24	3,965	4,758	3,83,019	25,89,988	91,92,456	66,02,468	72
		WW-HSR-BITHMARA	BITHMARA	2.39	1.79	8	24	11,311	13,573	10,92,627	2,31,18,249	2,62,23,036	31,04,787	12
		WW-HSR-BOBUA	BOBUA	0.75	0.81	8	24	5,158	6,190	4,98,295	87,16,800	1,19,59,080	32,42,280	27
		WW-HSR-CHARNAUND	CHARNAUND	2.00	0.17	8	24	1,087	1,304	1,04,972	7,50,000	25,19,328	17,69,328	70
		WW-HSR-DHANSU	DHANSU	0.52	1.30	8	24	8,248	9,898	7,96,789	1,41,10,660	1,91,22,936	50,12,276	26
		WW-HSR-DOLATPUR	DAULATPUR	0.88	0.93	8	24	5,890	7,068	5,68,974	1,14,01,048	1,36,55,376	22,54,328	17
		WW-HSR-GAIBIPUR	GAIBIPUR	0.92	0.90	8	24	5,693	6,832	5,49,976	1,18,38,792	1,31,99,424	13,60,632	10
		WW-HSR-KHEDER	KHEDAR	0.27	2.98	8	24	9,447	11,336	9,12,548	1,84,25,954	4,38,02,304	2,53,76,350	58
Fatehabad	Kosli PHED	WW-HSR-KHOKHA	KHOKHA	1.80	0.39	8	24	2,490	2,988	2,40,534	51,07,500	57,72,816	6,65,316	12
		WW-HSR-LITANI	LITANI	0.40	0.96	8	24	6,070	7,284	5,86,362	1,32,46,471	1,40,72,688	8,26,217	6
		WW-HSR-PANHARI	PANHARI	0.93	0.70	8	24	4,459	5,351	4,30,756	92,70,112	1,03,38,132	10,68,020	10
		WW-HSR-PARBHUWALA	PARBHUWALA	0.90	1.01	8	24	6,386	7,663	6,16,872	1,45,49,065	1,48,04,916	2,55,851	2
		WW-HSR-RAJLI	RAJLI	0.70	1.28	8	24	8,089	9,707	7,81,414	1,39,09,424	1,87,53,924	48,44,500	26
		WW-HSR-SAHU	SAHU	0.11	0.54	8	24	3,448	4,138	3,33,109	75,22,213	79,94,616	4,72,403	6
		WW-HSR-SATROD KALAN	SATROD KALAN	0.33	1.88	8	24	11,932	14,318	11,52,599	2,30,75,963	2,76,62,376	45,86,413	17
		WW-HSR-SULKHANI	SULKHANI	0.50	0.43	8	24	2,751	3,301	2,65,731	5,88,725	63,77,532	57,88,807	91
		WW-HSR-SUREHERA	SARHERA	0.54	0.43	8	24	2,695	3,234	2,60,337	60,23,104	62,48,088	2,24,984	4
		WW-HSR-SUREWALA	SUREWALA	0.37	0.60	8	24	3,799	4,559	3,67,000	82,86,408	88,07,988	5,21,580	6
		WW-RWR-DAHINA New	DAHINA	1.27	1.27	7	24	7,246	8,695	6,99,948	49,15,200	1,67,98,740	1,18,83,540	71
		WW-RWR-MUNDI	MUNDI	2.47	0.50	8	24	3,163	3,796	3,05,578	63,72,325	73,33,872	9,61,547	13
	Tohana PHED	WW-FTB-KANHARI	KANHRI	1.89	0.98	8	24	6,207	7,448	5,99,564	46,06,000	1,43,89,536	97,83,536	68
		WW-FTB-LADHUWAS	LUDHUWAS	1.26	0.20	16	16	2,505	3,006	2,41,983	16,720	38,71,728	38,55,008	100
		WW-FTB-NAGPUR	NAGPUR	1.47	1.07	8	24	6,748	8,098	6,51,889	1,15,65,758	1,56,45,336	40,79,578	26
		WW-FTB-NANGAL-RATIA	NANGAL	0.49	0.34	15	15	4,279	5,135	4,13,368	28,19,681	62,00,513	33,80,832	55

Table 4.3 (a):**District wise cases where storage capacity of S&S tank was less as per requirement**

Name of District	Hisar	Fatehabad	Karnal	Rewari	Rohtak
Total storage & sedimentation tanks	259	120	1	86	138
Cases where storage capacity was less than therequired	47	12	0	2	2
Cases in terms of percentage	18	10	--	--	--

Table 4.3 (b):**Bifurcation of cases on the basis of shortage in terms of percentage**

District/Range	0-10 <i>per cent</i>	11-25 <i>per cent</i>	26-50 <i>per cent</i>	51-75 <i>per cent</i>	76-100 <i>per cent</i>
Hisar	15	15	5	8	4
Fatehabad	2	2	3	3	2
Rewari	0	1	0	1	0
Rohtak	0	0	1	1	0
Total cases	17	18	9	13	6

Thus, it is assessed that in the absence of full storage capacity of water during canal closure period, department is unlikely to provide 55/70 LPCD for the habitants.

The department in its written reply stated that as under:

Estimates/works are under progress to augment/increase storage capacity of S&S tanks. The matter has also been reviewed in recent review meetings of all Superintending Engineers.

The Committee has desired that a special campaign be undertaken to clean the Storage and Sedimentation (S&S) tanks throughout the State and action taken report be submitted to the Committee at the earliest.

[13] 4.3 Case study of Rewari town:

A case study of Rewari town was carried out to assess the performance towards supply of water in the town against the requirement and efficiency in revenue collection of water charges. The result of the case study is as under:

In Rewari town, the main source of water supply is canal based (JLN Feeder) and tube wells have also been installed to meet the requirement during canal closure period. The following agencies are responsible for providing and up-gradation of structures related to water supply in Rewari town:

Sr. No.	Name of agency	Population served (till 2021)	Jurisdiction/Area	Actual water supply against 135 LPCD	Capacity of Water Treatment Plant (WTP) under the jurisdiction
1.	PHED	1,79,001	Entire town area (except HSVP sectors)	111	30 MLD (168 LPCD)
2.	HSVP	43,966	Sector areas of HSVP	86	7 MLD (159 LPCD)

As is evident from the above, adequate capacity of water treatment plants were available to treat the drinking water in Rewari Town.

The status of water supply under the jurisdiction of the agencies is as under:

- Areas under the jurisdiction of PHED:** There are two canal-based water-works (one is situated at Kalaka and another at Lisana) to provide water supply to the inhabitants residing in Rewari town under the jurisdiction of PHED. Apart from these, there are two tube-wells which are installed to meet the requirement. The storage capacity of sedimentation tanks (636.87 million litres) was found less than the requirement (1,039.10 million litres). Due to insufficient storage capacity, as against the requirement of water supply of 135 LPCD, PHED could supply only 111 LPCD. To provide water supply as per norms, the work of construction of additional storage tank and other allied works was administratively approved in June 2019. Till March 2021, an amount of ₹ 20.62 crore (2019-20: ₹ 7.94 crore, ₹ 2020-21: ₹ 12.68 crore) had been allocated for execution of the above said project. Due to delay in finalization of land, the construction work of additional storage tank could not be started. Thus, despite availability of funds and raw water, construction work of additional storage tank was not started thereby depriving the citizens of intended benefit of the facility.
- Areas under the jurisdiction of HSVP:** As per information provided by Divisional Office, HSVP, it was noticed that people were getting 86 LPCD water as against the requirement of 135 LPCD.
- Areas under the jurisdiction of MC:** The main objective of the AMRUT scheme to provide household tap connection to every citizen in town area remained unachieved as nearly 11.14 *per cent* households were not considered for providing tap connection even in approved Detailed Project Report of Rewari town under AMRUT. The details areas follows:

Total households	Households covered before execution of project	Households proposed to be covered in this project	Total no. Households covered after project implementation	Remaining households with no tap connection after project completion	Percentage of households remaining
(a)	(b)	(c)	(d) = (b) + (c)	(e) = (a) – (d)	(f) = (e)*100/(a)
28,702	23,597	1,909	25,506	3,196	11.14

Other issues regarding water supply in Rewari Town

- During scrutiny of records for the period 2016-21, it was noticed that PHED assess the total requirement for domestic consumers of Urban Areas on the basis of prospective population for next 30 years by taking into consideration the water allowance of 135 LPCD as per CPHEEO Manual. However, while assessing the total water requirement for Rewari town, the institutional⁴ requirements were not considered by the PHED.
- No record was maintained by PHED for maintenance of pumps and motors to ascertain the efficiency of machinery.
- Log-books were not maintained in PHED where O&M was done by outsourcing staff.

Efficiency in Revenue collection

During the period 2016-21, an amount of ₹ 20.70 crore (PHED: ₹ 17.55 crore + HSVP: ₹ 3.15 crore) was to be collected from the consumers of Rewari Town as water charges. Out of this, ₹ 6.50 crore (PHED: ₹ 5.71 crore + HSVP: ₹ 0.79 crore) was pending from consumers as on 31 March 2021. However, an expenditure of ₹ 47.93 crore (PHED: ₹ 32.02 crore + HSVP: ₹ 15.91 crore) had been incurred by both these departments on Operation & Maintenance of water supply component during 2016-21. Thus, revenue generated was not adequate to cover the O&M expenditure of the water supply system.

The department in its written reply stated that as under: -

Estimates/works are under progress to augment/increase storage capacity of S&S tanks. The matter has also been reviewed in recent review meetings of all Superintending Engineers.

WTP Lisana - 9.8 MLD

1st WTP Kalaka – 6.8 MLD

2nd WTP Kalaka – 6.8 MLD

3rd WTP Kalaka – 6.8 MLD

4th WTP Kalaka – 15 MLD

Total - 45.20 MLD

As per water treatment plant, adequate capacity of water treatment plants are available to treat the drinking water in Rewari Town.

The status of water supply on raw water storage in Rewari Town under PHED is as under: -

The detail of seven storage and sedimentation tanks as on the date of audit (2021) along with their storage capacities and calculation of water supply status considering the canal rotation as 16 days running/ 16 days closure and 16 days running/ 24 days closure is attached as **Annexure-4.3 (1-A) and 4.3 (1-B)**.

Annexure 2A and 2B depicts the calculation of raw water storage status as on (2024) after considering additional storage added during 11/2023 in the form of 3rd S&S tank at Lisana Water Works.

To cater the requirement/ demand of raw water storage for increase in population in coming years and increased due to change in canal rotational schedule an estimate "Rewari: Augmentation of raw water storage capacity by construction pumping station and new S&S tanks at Pataudi Road and Lisana" amounting to Rs. 5058.05 Lakh was administratively approved on 18.06.2019 for construction of 3 No. storage tanks (2 No. for Kalaka Water works and 1 No. for Lisana Water Works). This office has made best possible efforts for transfer of panchayat land in favour of PHED for construction of 3rd water works site of Rewari Town but no Gram Panchayat is ready

to hand over panchayat land to PHED. Finally Head office has technically cleared the estimate from Rs. 5058.05 Lakh to Rs. 314.72 Lakh on 26.04.2022 and approved a DNIT amounting to Rs. 292.92 Lakh on 06.06.2022. Tender was floated and work was allotted on 31.08.2022 for construction of 1 No. raw water storage tank at Lisana water works (3rd tank). The 3rd Storage cum sedimentation tank has already been commissioned on 11/2023. After the construction of 3rd S&S tank at Lisana Water Works the status of water supply on raw water storage is increased for the year 2024@ which is 223 LPCD for 16 days closure (Detail attached as **Annexure-4.3 (2-A)** and @ 149 LPCD for 24 days closure (Detail attached as **Annexure-4.3 (2-B)** which is higher than the required water supply of 135 LPCD.

It is very much clear that citizens of Rewari Town are getting benefit of this project and more than 135 LPCD water is being supplied against the requirement of water supply of 135 LPCD.

It is very much clear that citizens of Rewari Town are getting benefit of this project and more than 135 LPCD water is being supplied against the requirement of water supply of 135 LPCD.

- It is submitted that while preparing estimate, total water requirement of domestic consumers of Rewari Town have been calculated for next 30 years by taking into consideration the water allowance of 135 LPCD as per CPHEEO Manual. Institutional requirement is negligible, hence not considered in the estimate.
- Record is now being maintained at each installation of maintenance of pumps and motors.
- Log Book is now being maintained at each installation where O&M carried out by PHED/ Agency.

During the period of 2016-21, an amount of Rs. 13.48 crore (details mentioned in below table) has been collected against the target of Rs. 17.55 crore i.e. 76.81% which is a considerable achievement being a welfare department as PHED have to provide& maintain the water supply to the consumers being essential services.

Sr. No.	Year of Revenue Collection	Revenue collected during the year (Rs. in crore) (Rewari Town)
1.	2015-16	1.64
2.	2016-17	2.62
3.	2017-18	2.26
4.	2018-19	1.57
5.	2019-20	2.27
6.	2020-21	3.12
	Total	13.48

Further, it is submitted that notices are being served to the consumers in addition to adopting IEC activities for the public who have not paid water charges for a long period. In addition to this, bill distributors are also making communication with consumers and encourage them for clearance of pending liability.

All out efforts are being made by this office to increase revenue collection of water charges.

The Committee has desired that all works i.e. from making the land available, preparing the drawings and designs upto completion, should be completed in a time frame so that the project may be completed in a time bound manner and even then if the project is delayed, then the responsibility be fixed of the erring officers/officials/contractors under intimation of the Committee.

[14] 4.4.1 Some specific systemic issues/ Lack of planning leading to delay in construction of additional storage tank:

Scrutiny of records revealed that the work “Augmentation of raw water storage capacity by construction pumping station and new S&S tanks at Pataudi Road and Lisana (W/W) Renovation and updating of structures of Lisana (W/W) for Rewari Town District Rewari” was given administrative approval (June 2019) by Water Supply and Sanitation Board for the year 2019-20 under “**Augmentation Urban Water Supply**”. The estimate amounting to ₹ 50.58 crore was framed to cover the cost of Construction of new S&S tanks at Pataudi Road & Lisana WW, renovation & updating of structures of existing WW Lisana for Rewari town.

Scrutiny revealed that despite administrative approval, detailed estimate of the project had not been approved till date. Till date, an amount of ₹ 20.62 crore (2019-20: ₹ 7.94 crore; 2020-21: ₹ 12.68 crore) had been allocated for execution of the said project but divisional office failed to commence the project. Storage capacity of both the tanks was 636.87 million litres and tube wells were installed to meet out the balance requirement, which on an average ran 8 hours daily per day as per information furnished by divisional office. Audit worked out the quantity of net water provided (LPCD) during the canal closure of 24 days as given in **Table 4.4**.

Table 4.4: Quantity of water provided during canal closure

1.	Capacity of raw water tanks	636.87 million litre
2.	Water available from tube wells (considering 100 <i>per cent</i> efficiency factor)	2.3 million litre ⁶
3.	Total water available	639.17 million litre
4.	Deducting 25 <i>per cent</i> evaporation loss	159.79 million litre
5.	Net water available for distribution for 24 days	479.38 million litre
6.	Population of Rewari town as per 2011 census	1,43,201
7.	Considering 2.5 <i>per cent</i> increase per year (2021)	1,79,001
8.	Net water provided per day per person	479.38 million litre/(1,79,001 ⁷ x24) = 111 LPCD

From the above, it was assessed that department was providing 111 LPCD to the inhabitants of Rewari town as against the norms of 135 LPCD. Thus, despite availability of funds and availability of raw water, divisional office was not able to start the work (delay in constructing additional storage tank) due to lack of planning (delay in finalization of land) thereby depriving the citizens to access to required quantity of potable water.

The department in its written reply stated that as under: -

Estimates/works are under progress to augment/increase storage capacity of S&S tanks.

Table 4.4: Quantity of water provided during canal closure

1	Capacity of raw water tanks	636.89 million liters
2	Water available from tubewells (considering 100 percent efficiency factor)	Only mixed during peak demands.
3	Total water available	636.89 million liters
4	Deducting 25 percent evaporation loss	159.22 million liters
5	Net water available for distribution for 24 days	477.67 million liters
6	Population of Rewari Town as per 2011 census	1,43,021
7	Considering 2.50 percent increase per year (2021) after deduction of HSV population	134810
8	Net water provided per day per person	477.67 million liter / (134810x24) = 147 LPCD

Whenever canal closure is increased from 16 days to 24 days, then rationing of drinking water adopted during extended canal closure and tubewells are also put on operation. This storage capacity is sufficient for population of year 2021 @ 221

LPCD for 16 days and @147 LPCD covering 24 days closure as per calculation mentioned in the table.

The alternate land in the adjoining villages of Rewari city is also being explored for construction of additional 2 No. storage tanks for Rewari Town, for future requirement and meeting out the extended canal closure. The work for construction of 2 No. additional S&S tanks for raw water storage will be taken up after the arrangement of the land.

However, the 3rd Storage cum sedimentation tank has already been commissioned on 11/2023. After the construction of 3rd S&S tank at Lisana Water Works the water supply status on raw water storage has increased for the year 2024 @ 223 LPCD covering 16 days closure period (Detail attached as **Annexure-4.3. (2-A)** and @ 149 LPCD covering 24 days closure period (Detail attached as **Annexure-4.3. (2-B).**)

The citizens of Rewari Town are getting benefit of this project and more than 135 LPCD water is being supplied against the requirement of water supply of 135 LPCD.

The Committee has desired that all works i.e. from making the land available, preparing the drawings and designs upto completion, should be completed in a time frame so that the project may be completed in a time bound manner and even then if the project is delayed, then the responsibility be fixed of the erring officers/officials/contractors under intimation of the Committee.

[15] **4.5 Provision of metered connection:**

Haryana State Rural Water Policy 2012 emphasizes on providing individual household metered connections to 50 *per cent* rural populations by the end of 12th Five Year Plan (2012-17) i.e. up to year 2017.

During scrutiny of records⁹, it was observed that department is collecting water charges on flat rate basis (by following the notification¹⁰ dated 03 April 2017 according to which tariff charges for General category beneficiaries and SC category beneficiaries is ₹ 40 per and ₹ 20 per month respectively in villages which are not falling under any MC areas instead of billing as per meter reading. Thus, the department failed to achieve desired target of covering 50 *per cent* rural population under metered connections.

The department in its written reply stated that as under: -

It is true that billing is being done on flat rates. However, efforts are being made through WSSO to encourage consumers to install water meters for efficient use of water supply.

The Committee has recommended that the metering should be made mandatory for effective water management so that leakage/wastage of precious water could be avoided and fines be imposed on consumers having unmetered and illegal connections.

[16] **4.6 Conduct of Water Audit:**

As per Central Public Health & Environmental Engineering Organisation (CPHEEO) Operation & Maintenance Manual (Chapter-15), water audit of Water Supply Schemes is

defined as the assessment of the capacity of total water produced by the authority and the actual quantity of water distributed throughout the area of service of the authority, thus leading to an estimation of the losses.

During scrutiny of records, it was noticed that both the departments viz. Haryana Shehri Vikas Pradhikaran and Urban Local Bodies had not conducted any water audit as ibid in the manual. No such exercise to detect estimated water losses by calculating water availability and further distribution to consumers had ever been conducted by these departments. In the absence of water audit, estimation of water losses is not possible, which is a cause of concern.

The department in its written reply stated that as under: -

Para relates to ULB and HSVP. However, under AMRUT 2.0, it is targeted to reduce Non-Revenue Water. Efforts shall be made measure the water supplied and water consumed in volumetric basis so as to control wastage to bring the NRW (Non-Revenue Water) below 15%.

The Committee has desired that the department should evolve some mechanism to conduct the water audit for effective water management so that leakage/wastage of precious water could be avoided

[17] 4.7 Leakage in distribution system leading to generation of non-revenue water:

Chapter-15 of O&M Manual for Rural Water Supply defines Non-Revenue Water/ Un-accounted for Water (NRW/UFW) as the expression used for the difference between the quantity of water produced and the quantity of water billed or accounted for.

NRW/ UFW = Quantity of water produced – Quantity of water billed/ accounted for In surface water supply schemes, Irrigation department sanctions outlet at any particular location. From this outlet, raw water is carried through Inlet channel and ultimately the water gets stored in storage & sedimentation tank for further supply to inhabitants. Scrutiny of records in EIC, PHED for the period 2016-21, it was seen that the bulk flow meters were not installed at production points to quantify the raw water availability from Irrigation department. In rural areas also, the water meters did not exist. In absence of the metering systems, department was not having the data regarding total availability of raw water and total water distributed to consumers.

Similarly, in tube well based supply, no such metering mechanism was available to know the exact quantity of water extracted from tube wells (for further supply to inhabitants). In absence of proper metering of the water supplied, audit could not ascertain the actual loss of water in the distribution system.

In response to audit query, the department stated (December 2021) that size of the outlet was used as measuring tool to quantify the raw water supplied. Similarly, in case of tube well based supply, the quantity of water extracted was measured by considering the actual pumping hours and capacity of pumping set.

The reply of the department is not acceptable as the facts as stated were not supported by any documentary evidence. It was also noticed that log books of the installed

pumping sets were not maintained at places where contractual staff was hired for the purpose.

Thus, department had no sound mechanism to assess the quantity of water available with department for supply (either received from I&WRD¹² or by pumping out ground water from tube wells) vis-à-vis quantity of water actually being supplied to the consumer.

The department (June 2022) while agreeing to the audit observation stated that a detailed action plan would be unveiled and posed to the Government for additional financial support so that an in-built mechanism of measurement of flow is maintained for each scheme which would be beneficial in effective watermanagement.

Beneficiary survey: 118 out of 564 beneficiaries (21 *per cent*) complained about leakage of water whereas 211 out of 564 beneficiaries (37 *per cent*) complained about low pressure of water.

The department in its written reply stated that as under: -

Under AMRUT 2.0, it is targeted to reduce Non-Revenue Water. Efforts shall be made measure the water supplied and water consumed in volumetric basis so as to control wastage to bring the NRW (Non-Revenue Water) below 15%.

The Committee has recommended that the metering should be made mandatory for effective water management so that leakage/wastage of precious water could be avoided and fines be imposed on consumers having unmetered and illegal connections.

[18] **5.1.1 Results of water samples analyzed at both laboratories:**

- 1. Bacteriological analysis:** In bacteriological analysis of water sample, presence of Coliforms confirms that water was not potable. It was observed that presence of Coliforms (**Appendix 16**) was detected in 19 samples (76 *per cent* water samples) out of 25 samples, as per analysis done at PHED laboratory. However, as per analysis at SRI laboratory, the same was detected only in five samples (20 *per cent* water samples). Thus, water supplied was found as not potable as presence of Coliforms was detected (**Appendix 16**)

Appendix 16

Adverse bacteriological examination reports (Total Coliform Bacteria) by PHED and SRI laboratory

Sr. No.	Name of office/ department	Name of location	Rural/Urban(R/U)	Results of PHED	Results of SRI
1.	HSVP, Panchkula	Tubewell No.S-6	U	15	NIL
2.	HSVP, Panchkula	Tubewell No., KV-5	U	210	NIL
3.	PHED, Kurukshetra	Thana	R	1,100	NIL

4.	PHED, Kurukshetra	Kalwa	R	14	NIL
5.	PHED -2, Rohatak	Meham	R	75	NIL
6.	PHED -1, Rohatak	Katesara	R	460	NIL
7.	PHED -1, Hisar	Kabrel	R	240	NIL
8.	PHED -1, Karnal	Mound	R	23	NIL
9.	HSVP, Karnal	Sector-4 TN, Tubewell No.1	U	1,100	NIL
10.	M.C.Karnal	Gogipur phatakkhaleta	U	75	NIL
11.	PHED -1, Rewari	Bada Gaon, KasturbaSewa Sadan	R	120	NIL
12.	PHED , Faridabad	Khijuri	R	210	NIL
13.	PHED -1, Rewari	Village Anangpur, Near Majoj Badhana Office, Ward No.18	R	1,100	NIL
14.	M.C. Faridabad	3 B-Park	U	NIL	23
15.	M.C. Faridabad	Tubewell 18/16, Labour Chowk	U	1,100	NIL
16.	M.C. Faridabad	Geeta Bhawan, Ashoka 1	U	43	41
17.	M.C. Faridabad	Bhagat Singh Colony, Ballabhgarh	U	75	28
18.	M.C. Faridabad	Chauhan Chakki, Jawahar Colony, Khand	U	43	NIL
19.	M.C. Faridabad	15 B, 2 NIT, Mujeshar, Ward 2, Rajiv Gandhi Colony	U	120	NIL
20.	M.C. Faridabad		U	150	NIL
Acceptable limit: Not detectable, Permissible Limit: Not ecectable					

Physical & Chemical analysis: In respect of physical & chemical parameters, test reports/results indicate that situation was not encouraging in Municipal Corporation, Faridabad. Total eight locations were selected in MC, Faridabad. At seven locations, various parameters(as detailed in **Appendix 17**) were found beyond permissible limit as per analysis done at PHED laboratory. Even analysis at SRI laboratory haddetected the range of various parameters beyond permissible limit in respect of five locations.

Appendix 17

Adverse physical & chemical water sampling report by PHED laboratory

Sr. No.	Name of department	Name of location	Rural/ Urban (R/U)	Name parameter	Acceptable limit	Permissible limit (As per IS 10500:2012)	Results of PHED laboratory
1.	M.C. Faridabad	Tubewell 18/16, labour chowk	U	Total Hardness	200 mg/l	600 mg/l	620.00
2.	M.C. Faridabad	Geeta Bhawan, Ashoka-1	U	Total Dissolved Solids	500 mg/l	2000 mg/l	2,976.00
				Total Hardness	200 mg/l	600 mg/l	910.00
				Calcium	75 mg/l	200 mg/l	216.00
3.	M.C. Faridabad	Bhagat Singh Colony, Ballabhgarh	U	Total Dissolved Solids	500 mg/l	2000 mg/l	2,654.00
				Total Hardness	200 mg/l	600 mg/l	750.00
4.	M.C. Faridabad	Chauhan Chakki, Jawahar Colony, Khand	U	Total Dissolved Solids	500 mg/l	2000 mg/l	8,230.00
				Total Hardness	200 mg/l	600 mg/l	2,700.00
				Calcium	75 mg/l	200 mg/l	520.00
				Magnesium	30 mg/l	100 mg/l	336.00
				Chloride	250 mg/l	1000 mg/l	3,337.00
				Nitrate	45 mg/l	No Relaxation	55.00
5.	M.C. Faridabad	15 B, 2-NIT, Industrial Area Road, Mujeshar, Ward 2, Rajiv Gandhi Colony	U	Total Dissolved Solids	500 mg/l	2000 mg/l	3,908.00
				Total Hardness	200 mg/l	600 mg/l	1,370.00
				Calcium	75 mg/l	200 mg/l	260.00
				Magnesium	30 mg/l	100 mg/l	172.80
				Chloride	250 mg/l	1000 mg/l	1,491.00
6.	M.C. Faridabad	3 B Park		Alachlor	20 ug/l		102.00
7.	M.C. Faridabad	Geeta Bhawan, Ashoka-1		Dieldrin	0.03 ug/l		0.05

Adverse physical & chemical water sampling report by PHED laboratory

Sr. No.	Name of department	Name of location	Rural/ Urban (R/U)	Name parameter	Acceptable limit	Permissible limit (As per IS 10500:2012)	Results of SRI
1.	M.C. Faridabad	3B-Park	U	Nitrate	45 mg/l	No relaxation	70
2.	M.C. Faridabad	Geeta Bhawan, Ashoka-1	U	Total Dissolved Solids	500 mg/l	2000 mg/l	2,632
				Calcium	75 mg/l	200 mg/l	209
				Nitrate	45 mg/l	No relaxation	47
				Sulphate	200 mg/l	400 mg/l	434
3.	M.C. Faridabad	Bhagat Singh Colony, Ballabhgarh	U	Total Dissolved Solids	500 mg/l	2000 mg/l	2,500
				Magnesium	30 mg/l	100 mg/l	129
				Nitrate	45 mg/l	No relaxation	72
				Sulphate	200 mg/l	400 mg/l	472
				Total Alkalinity	200 mg/l	600 mg/l	624
				Total Hardness	200 mg/l	600 mg/l	812
4.	M.C. Faridabad	Chauhan Chakki, Jawahar Colony, Khand	U	Total Dissolved Solids	500 mg/l	2000 mg/l	7,352
				Calcium	75 mg/l	200 mg/l	345
				Chloride	250 mg/l	1000 mg/l	3,605
				Fluoride	1.0 mg/l	1.5 mg/l	1.9
				Magnesium	30 mg/l	100 mg/l	392
				Nitrate	45 mg/l	No relaxation	155
				Sulphate	200 mg/l	400 mg/l	620
				Total Hardness	200 mg/l	600 mg/l	2,498
5.	M.C. Faridabad	15 B, 2-NIT, Industrial Area Road, Mujeshar, Ward 2, Rajiv Gandhi Colony	U	Total Dissolved Solids	500 mg/l	2000 mg/l	3,845
				Chloride	250 mg/l	1000 mg/l	1,496
				Magnesium	30 mg/l	100 mg/l	213
				Nitrate	45 mg/l	No Relaxation	120
				Total Alkalinity	200 mg/l	600 mg/l	676
				Total Hardness	200 mg/l	600 mg/l	1,141

Further, for the sake of consistency, Audit made a comparison between results of common parameters⁷ tested in both the laboratories. Results of some of the common parameters are given in **Appendix 18**. Test result of water samples clearly indicates that the department failed to supply potable water supply to the inhabitants.

Appendix 18

Comparison of common parameter tested in both the laboratories
Each location depicted in Paragraph 5.1.1 has been denoted by alphabets in following chart:

Sr. No.	Name of location	Alphabet
1.	T/w no. S-6, HSVP, Panchkula	A
2.	T/w no. KV-5, HSVP, Panchkula	B
3.	Thana, PHED, Kurukshetra	C
4.	Kalwa, PHED, Kurukshetra	D
5.	Sector-2, T/w no. 1, HSVP, Kurukshetra	E
6.	Meham, PHED, Rohtak	F
7.	Katesra, PHED, Rohtak	G
8.	Sahu, PHED, Hisar	H
9.	Kabrel, PHED, Hisar	I
10.	Kot Khurd, PHED, Hansi	J
11.	Mound, PHED, Karnal	K
12.	Kalsora, PHED, Karnal	L
13.	Sector-4 TN, T/w no. 1, HSVP, Karnal	M
14.	Godipur Phatak, SDO, Public Health, M.C.Karnal	N
15.	Khaleta, PHED, Rewari	O
16.	Karandi, PHED, Fatehabad	P
17.	Bara Gaon (Kasturba Sewa Sadan), PHED, Faridabad	Q
18.	Khijuri, PHED, Rewari	R
19.	Vill. Anagpur Near Manoj Bhdana Office, Wardno. 18, MC Faridabad	S
20.	3 B-Park, MC Faridabad	T
21.	T/w no. 18/16, Labour Chowk, MC Faridabad	U
22.	Geeta Bhawan, Ashoka-1, MC Faridabad	V
23.	Bhagat Singh Colony, BLB, MC Faridabad	W
24.	Chauhan Chakki, Jawahar Colony, Khand, MCFaridabad	X
25.	15 B, 2 NIT, Industrial Area Road Mujeshar, Ward-2, Rajiv Gandhi Colony, MC Faridabad	Y

During 2016-21, 2901 cases of water borne diseases and 14 deaths related to these cases were reported as per information furnished by Health Department. In four⁸ out of eight selected districts, 1,382 cases of water borne diseases and 12 death cases against these cases were noticed during 2016-21. It is pertinent to mention that 10 WTPs (Karnal - 1, Fatehabad-5 and Panchkula 4 WTPs) were installed in these districts on the canal-based water supply under the jurisdiction of PHED/HSVP and for tube/ranney well based water supply, chlorination was being done in these districts for areas under ULBs.

Beneficiary survey: 50 out of 564 beneficiaries⁹ (*nine per cent*) complained about bad quality of water. Out of these 50 beneficiaries, 44 beneficiaries were from Faridabad district.

The department in its written reply stated that as under: -

Sometimes, samples are found unfit due to leakages. When this occurs, the necessary repairs are made, and the samples are retested to ensure compliance with the required standards.

The details of the Lab Test Report are as under:

Sr. No.	Name of Div./Location	Status
1	Kurukshetra/ Thana	The samples are being analysed regularly and found potable vide Test Report Ref No.620 dated 03.07.2024
2	Kurukshetra/ Kalwa	The samples are being analysed regularly and found potable vide Test Report Ref No. 287 dated 08/04/2024 and Ref No. 845 dated 18/06/2024.
3	PHED-1, Rohtak/ Katesara	The samples are being analysed regularly and found potable vide Test Report dated 28/05/2024
4	PHED-2, Rohtak/ Meham	The samples are being analysed regularly and found potable vide Test Report dated 16/01/2024.
5	PHED-1, Hisar/ Kabrel	The samples are being analysed regularly and found potable vide Test Report Ref No. 1387 dated 18/07/2024.
6	PHED-1, Karnal/ Mund	The samples are being analysed regularly and found potable vide Test Report Ref No. 135 dated 15/07/2024.
7	PHED-1, Rewari/ Khaleta	The samples are being analysed regularly and found potable vide Test Report Ref No. 236 dated 02/02/2024.
8	PHED-1, Rewari/ Khijuri	The samples are being analysed regularly and found potable vide Test Report Ref No. 96 dated 11/01/2024 and Ref No. 294 dated 19/02/2024.
9	PHED, Faridabad/ Bara Gaon Kasturba Sadan	As certified by concerned EE, the existing PHED Tubewell at Kastoomba Sewa sadan is in the new building and is not commissioned yet. Water is supplied through the PWD (B&R) Tubewell in the campus and a water supply connection from the MCF in the UGT.

Under the Jal Jeevan Mission (JJM), the objective is to provide a Functional Household Tap Connection (FHTC) to ensure that 'no one is left behind'. The functionality of the tap is defined in terms of quantity, quality and regularity of water supply. Regular testing and a quality, affordable and accessible laboratory network are needed to ensure an adequate supply of potable tap water to all households and public institutions. It is important to monitor bacteriological and chemical parameters to ensure the safety of water quality. Sometimes, due to poor sanitation or improper storage, the water may even get contaminated till the end user. Thus, the focus should also be on increasing awareness on water storage, water security etc. and empowering people with information related to public health. Keeping public health as top priority, JJM guidelines direct that water conforming to IS 10500:2012 should be supplied to the consumers. It is advisable that the source(s) of drinking water be tested as prescribed, to ensure that the water supplied meets the prescribed standards. If the tested parameters are outside the prescribed limits, remedial action should be taken.

Disinfection of Water:

Utmost care is taken to disinfect the water supplied to consumers, and the monitoring of residual chlorine levels is conducted by Junior Engineers (JE) and Sub-Divisional Engineers (SDEs) of the department. Additionally, the chemists from the Public Health Engineering Department (PHED) laboratories also monitor the disinfection process through surprise inspections. The reports from these inspections are submitted to the concerned Superintending Engineers (SEs), Chief Chemist, and Headquarters Officers. If any discrepancies are found, immediate remedial actions are taken by the department.

Methodology adopted for sample collection:

Departmental samples are collected by sample collectors appointed by field offices, and IDs for these samples are generated online. After generating the ID, the samples are submitted to the labs covering the respective districts. Samples for heavy metals and pesticide residues from all over the state are submitted to the State Laboratory in Karnal. Once the samples are analyzed, the reports are uploaded to the departmental website. From there, the data is also sent to the Government of India's Water Quality Monitoring Information System (WQMIS), which is in the public domain. In addition, any public user can get his water sample tested by creating an online ID on the department's website and paying a nominal fee. After generating the ID, he can physically submit the sample to the laboratories and after the specified time, the report can be downloaded from the website by entering the sample ID.

The mobile water testing laboratory, equipped with the latest equipment, visits villages in different districts of the state to test water samples on-site in front of the villagers.

Situational Analysis of Water Testing Laboratories in Haryana

Water quality testing laboratories are the backbone of monitoring and surveillance activities. Provision of safe drinking water requires a strong, comprehensive and well-equipped laboratory network within the State. At present,

the network of water quality testing laboratories has a hierarchy based on their function at the state, district and sub-divisional levels. The present number of laboratories located at different levels are as follows:

S. No.	Details	No.	NABL Accredited/Recognised
1.	Stale Level Lab	1	1
2.	District Level Lab	21	21
3.	Sub Divisional Level Lab	21	20
4.	Mobile Lab	1	-
	Total Labs	44	42

Disinfection through chlorination is required to avoid bacteriological contamination and field offices are directed to ensure proper chlorination at all the water supply schemes and to check the presence of residual chlorine daily in drinking water supply to consumers. Standard operating procedure for the same has been circulated to field offices vide this office U.O. No.48734-PHE/Prog. Dated 06.05.2019 and checking of disinfection process and random water sampling is also done by chemist of PHED Laboratories. The guidelines regarding this has been circulated to all field offices vide Head Office letter No.I/96372/2022 dated 15.02.2022. The Department is giving due attention and emphasis on disinfection process.

The Committee has desired that the department to submit fresh detailed reply, containing the district-wise details as to how many samples have been taken during the last one year throughout the State; what was the prescribed norms, details of the samples found unfit, whether the unfit samples have been got cross checked, if so, results thereof and what remedial measures have been taken by the department in respect the samples found unfit, within a month positively for further consideration of the Committee.

[19] 5.9 Shortcomings in utilization to Field Testing Kits (FTKs)/In judicious expenditure on procurement of FTKs valuing Rs. 0.78 lakh:

Para 4.2 of UDWQMP states that the FTK for examination of physico-chemical contamination not only serves the purpose of initial screening of contamination but also is an effective tool for generating awareness amongst the community to consume safe drinking water. This multi parameter field test kit can carry out 100 tests. For bacteriological examination, a simple Presence/Absence (P/A) water test kit is also available which indicates the presence/ absence of Coliforms in water samples.

During test check of records, it was seen that 31 chemical kits (Rewari-8, Rohtak-23) which were capable of testing 11 parameters were procured at a cost of ₹ 0.78 lakh during the year 2016-17 to 2020-21. It was observed that the divisional offices tested only one to five parameters (Rewari-two parameters and Rohtak-one to five parameters) leading to judicious use of these kits. The details are shown in **Table 5.10**.

Table 5.10:
Information relating to Chemical kits (FTK)

Name of District	Year	No. of chemical kits procured/purchased/received	Rate (per kit) in ₹	No. of parameters tested	Expenditure incurred
Rewari	2016-17	No Kit Procured			
	2017-18				
	2018-19				
	2019-20	8	2,500	2 parameters	20,000
	2020-21	No Kit Procured			
Rohtak	2016-17	13	2,500	1 to 5 parameters	57,500
	2017-18	0	-		
	2018-19	5	2,500		
	2019-20	5	2,500		
	2020-21	0	-		

Further, it was observed that the other divisions did not maintain record related to purchase, distribution, sample testing from FTKs. In response to audit enquiry, District Consultants¹⁹ failed to produce stock register of FTKs which were procured and distributed by WSSO staff. In the absence of record, the authenticity of information furnished by the divisional office could not be ascertained.

Neither the controlling authorities at headquarters office nor the divisional officer ever examined the stock register related to FTK in disregard to Punjab Financial Rules (PFR). This was indicative of lack of monitoring mechanism which led to non-maintenance of records of procurement and distribution of FTKs.

The department in its written reply stated that as under: -

During the period 2016-17-2019-20 the FTKs for bacteriological tests (H2S Vials) were being used at the maximum and chemical multi parameters kits were procured only at Block Levels and the kits were used by the BRCs concerned. In the NRDWP IMIS provisions for the chemical testing kits distributions and testing entries were at GP Level. The field staff was unable to make entries of chemical FTKs due to the non-availability of Data Entry Formats at Block Levels and it was not mandatory to purchase FTKs at village level. So, the State of Haryana were testing maximum for bacteriological parameters and the chemical parameters were being tested in the Districts Laboratories of Districts. On the advent of WQMIS or in 2020, all the reports are being maintained properly on data base.

Rewari:

In Rewari District during the year 2019-20 there were 8 NOs of FTKs have been procured and according to guidelines of GOI all the parameters which can be tested through FTKs were properly tested and as well entered on GOI Portal/Site accordingly. The FTKs Properly utilized for community. The tests from FTKs were done in the various VWSCs/GPs, by WSSO staff in the year 2019-20. All the guidelines were followed in this regard. The district specific tests were done from Chemical parameters/kits, it was not mandatory to perform all tests and the kits is available with all basic parameters.

Rohtak:

The Chemical kits were given to WSSO Rohtak by Division office and WSSO headquarter from time to time. Records of distribution and Sampling of FTKs are maintained by WSSO Rohtak per Year.

As per the record of distribution and sampling of FTKs also entered on the GOI site per year. The record is also available on the following link:

https://ejalshakti.gov.in/IMISReports/Reports/TargetAchievement/rpt_WQM_ReportgetTargetsAcheiveFTK_D.aspx?Rep=0

The manual record registers (Blockwise, villagewise) were maintained in all districts for keeping record of all FTKs distribution and testing alongwith the contact person name and addresses.

The Committee has desired that responsibility in the matter be fixed and a detailed report; as to how much amount has been incurred and also as to why it has not been utilised, be submitted for consideration of the Committee.

[20] **5.9.2 Non-referring of unfit samples found through FTKs to nearby laboratories:**

As per Chapter 10 of JJM guidelines, the water quality surveillance activities include use of FTKs at GP level to know the extent of contamination and refer the positively tested samples to the nearby water quality testing laboratory for confirmation.

During scrutiny of records/analysis of data furnished by the WSSO staff in the selected divisions, it was noticed that contrary to the guidelines, none of the failed FTK samples were ever referred to nearby laboratory.

The department in its written reply stated that as under: -

The failed samples reports are being uploaded on IMIS and all failed samples reports are reported to nodal EEs on IMIS for remedial action and retesting was also done, but earlier where has now being provide WQMIS Portal did not have any mechanism for retesting detail entries. The remedial action for failed samples is being taken time to time and lab testing of the sample locations is being carried out as per Department instructions.

The Committee has desired that responsibility of the officers/officials be fixed for non-referring of unfit samples found through FTKs to nearby laboratories and action taken report be submitted at the earliest possible for consideration of the Committee.

[21] **5.9.3 Non-uploading of detailed test results of FTKs on Integrated Management Information System (IMIS) website:**

As per JJM guidelines, the JJM IMIS portal will capture the following:

- Water quality monitoring through laboratory tests at all levels as per the frequency;
- Water quality surveillance undertaken by community through FTKs in all villages as per the frequency of testing.

During scrutiny of records²¹, it was noticed that details of FTKs test reports were not uploaded on website during the period 2016-17 to 2020-21. As a routine practice, test results were kept separately in files without uploading the results on portal. The uploading of results of unfit samples detected by using FTKs on portal could have helped the department in identifying the source of contamination for corrective action. Thus, the envisaged objective of ensuring Water quality surveillance through the portal was defeated as neither the results were uploaded nor were the samples found unfit by using FTKs referred to nearby laboratories for detailed analysis.

The department in its written reply stated that as under: -

The FTKs testing reports were being reported on NRDWP _IMIS Portal before 2019-20. The manual records have already been submitted to the Audit team. In 2019, The IMIS of Support/ WQMS entries was not as much refined to make all entries possible on IMIS. So, the manual record was always being maintained in districts offices. the JJM has been started and the Ministry has closed the old websites of NRDWP and w.e.f year 2020 all the entries of water testing are done in WQMIS. The corrective measures is also taken up by the department time to time.

The Committee has desired that responsibility of the officers/officials be fixed for non-uploading of detailed test results of FTKs on Integrated Management Information System (IMIS) website and action taken report be submitted at the earliest for consideration of the Committee.

[22] **5.12 Delay in commissioning of conversion of tube well based scheme to canal based scheme:**

During scrutiny of the records, it was noticed that tube well based water supply was provided in nine habitations/colonies (**Appendix-22**) where ground water had been detected with fluoride contamination.

Appendix-22

Fluoride affected habitation with their installation and result of water testing

Sr. No.	Name of installation	Date of sample	Result	Electricity meter account no.	Electricity bill attached for the month of
1	T/W at Ajeet Nagar, Aherwan	16 February 2017	2.4	AHPW-0004-A	March 2020, March 2017, March 2019
	T/W at Ajeet Nagar, Aherwan	16 February 2018	2.4	AHPW-0004 New acc no. 769466100	March 2022

2	T/W at Majra and D/Majra	26 February 2018	2.3	MJPW-0003-A	March 2020, March 2016, March 2017, March 2019, March 2022
	T/W at Majra	29 April 2019	2.01	MJPW-0002-A	March 2017, March 2019, March 2022
3	T/W at Noorki Ahli	18 June 2018	2.49	NFPW-0002-P	March 2020, Feb 2021, March 2022
	T/W at Noorki Ahli	21 May 2021	1.6	NFPW-0001-A	March 2020, Feb 2021, March 2016, March 2022
4	T/W at Boosting Station, Daulatpur	27 November 2019	2.4	DAPH-0001-A	March 2020, March 2016, March 2017, March 2019 March 2022
				DAPH-0002-A	March 2020, March 2016, March 2017, March 2019, March 2022
5	T/W Dhani Binja Lamba	13 April 2020	1.92	JVPW-0004-L	March 2020, Feb 2021, March 2017, March 2022
	T/W Dhani Binja Lamba	15 June 2020	1.94	JVPW-0002	March 2022
6	T/W at Hanspur	21 June 2018	1.88	BVPW-0002	February 2020, February 2021, May 2022
	T/W at Hanspur	04 June 2020	2.12	BVPW-0003	Information not provided.
	T/W at Hanspur Main Tube Well	21 May 2021	2.1	BVPW-0004	Information not provided.
7	T/W Chanderwal Main Tube Well	16 June 2021	2.52	JAPH-0004A	May 2022
		21 June 2021	2.52	JAPH-0004A	
		22 June 2021	2.52	JAPH-0004A	
8	T/W Hans Colony	09 April 2021	2.5	MAPH-0003A	March 2022
		04 October 2021	1.95	MAPH-0003A	
		12 October 2021	2.9	MAPH-0003A	
9	T/W Karian	18 June 2018	1.8	HKPW0002-A	March 2019, March 2020, March 2021, March 2022

Source: Laboratory reports

* Fluoride (acceptable limit: 1.0 mg/l and cause for rejection: 1.5 mg/l)

Out of these nine locations of tubewell supply, the department had planned (2018-21) to shift water supply from tubewell based to canal based at four habitations. Out of these four habitations, work for only one habitation had been physically completed in 2021 and other three works were still in progress (May 2022). No interim measures had been taken by the department for providing safe drinking water. These habitations continued to consume non-potable water as is evident from electric meter bill showing the tube wells to be operative.

Audit observed delays in other projects/schemes related to conversion of tube well based supply to canal based supply, the details are shown in **Appendix 23**.

Appendix-23

Delayed schemes relating to shifting of source

Name of project	Status as on April-May 2022	Brief summary
Estimate for providing canal based water works at village Palsar for Group of 3 nos. villages	In progress	Scrutiny of records in EE, PHED, Fatehabad, it was seen that the said work was related to providing canal-based water supply to the inhabitants as the tube well based supply was not found potable as per sample testing in May 2018 and again in December 2018. The work was allotted to agency on August 2019 with scheduled completion date of April 2020. The said work was still in progress as on May 2022 and these villages were given tube well based supply till date despite the fact that the ground water had already been declared non- potable by divisional laboratories.
Providing Independent canal based water works Bhunderwas	In progress	Scrutiny of records, it was seen that the estimate for the work " <i>Providing Independent canal-based water works Bhunderwas</i> " was administratively approved (February 2019) for ₹ 329.61 lakh. The village was provided tube well based supply and the estimate was framed to provide canal-based water supply to the inhabitants of the village. The work was allotted (August 2019) for an amount of ₹154.42 lakh with date of commencement of 8 August 2019 to be completed in 12 months (7 August 2020). It was observed that the work was not complete even after lapse of more than 21 months from the scheduled date of completion and after incurring an expenditure of ₹ 90.02 lakh (21 st RA bill). Thus, the inhabitants are deprived of the benefits of getting canal-based water supply and instead of tube well based water supply.
Providing canal-based water supply scheme Ibrahimpur group of 17 nos. villages in district Rewari	In progress	Para 12.3.2 states that divisional officer immediately after taking over the land shall get it mutated in favour of the department and get the entry made in jamabandi also. During scrutiny of records, it was seen that an estimate amounting to ₹ 36.02 crore was prepared for " <i>Providing canal-based water supply scheme Ibrahimpur group of 17 nos. villages in district Rewari</i> " which was administratively approved in April 2018. The work was allotted (October 2018) for ₹ 11.71 crore with a scheduled completion date of October 2019 (12 months from date of start). Audit observed that the 65 per cent work was completed by February 2021 and ₹ 5.30 crore had been paid to the agency (November 2021). The reasons for delay was that the land on which main water works were to be constructed were relocated from proposed site of Ibrahimpur to Kheri Murar which also could not be taken on board as the land given by Panchayat in the year 2005 for construction of waterworks was not got mutated timely by PHED in favour of department. Resultantly the Panchayat objected and demanded to free the Panchayat land from PHED. Thus due to lackadaisical approach of the department canal based water supply could not be provided to inhabitants of these 17 villages despite incurring an expenditure of ₹ 5.30 crore.

Behbalpur village	In Progress	Principal Secretary to GoH, Development and Panchayats Department, Chandigarh instructed (January 2013) the Deputy Commissioners that <i>Gair Mumkin Johars</i> or waterbodies were not to be diverted to any other use and should be, protected, cleaned and recharged. Scrutiny of records ³ , it was seen that the Behbalpur village was a water quality affected area and the underground water of tube well was found not potable (brackish) as per water sample report as of February 2016. The supply to the village was tube well based and to convert tube well based supply into canal-based supply, the Gram Panchayat Behbalpur agreed to provide land free of cost to PHED. As per land record, the said land was <i>Gair mumkin Johar</i> which as per instructions was not to be transferred for any other use. The estimate was sent (July 2017) to Member Secretary, WSSB for arranging its administrative approval for ₹ 318.50 lakh. The tender for the said work was allotted (October 2018) with stipulated completion date of October 2019. Audit observed that agency could not start the work as the land on which work was to be done was not suitable and no other land was available with the Gram Panchayat. Till date, no land is available with the department where the said construction could be carried out. Had the department planned effectively and ensured availability of land for timely completion of work, safe and potable water would have been available to the inhabitants. Further it was seen that department kept on providing non-potable water supply to the inhabitants (June 2020) as the villagers/Sarpanch, GP, Behbalpur complained to the authorities about supply of non-potable water.
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The department in its written reply stated that as under: -

Out of the four schemes, two schemes have been completed i.e. Bhunderwas and Palsar.

IBRAHIMPUR

The work of providing canal-based water supply schemes Ibrahimpur group in of 17 villages in District Rewari, could not be completed due to land dispute. However, potable water was supplied from alternate sources. Further, the estimate for construction of Canal Based Scheme at suitable alternate land has been administratively approved.

BEHBALPUR

The land provided by the village Panchayat to Public Health Engineering Department for the construction of the water works was not found suitable (Pond land). Thereafter 4 Acre land of Irrigation and Water Resources Department, Haryana near Khundan distributary was identified by the department for construction of water works and the case for transfer of the land to Public Health Engineering Department Haryana was processed through Deputy Commissioner, Fatehabad. After transfer of land from Irrigation Department, the estimate was revised from Rs. 396.70 Lac to 735.79 Lacs and the same was approved and now the tender has been allotted to the agency and the work will be in progress.

The Committee has desired that possibility be explored to convert all these 9 tubewell based schemes into canal-based schemes at the earliest and action taken report be submitted for further consideration of the Committee.

[23] **6.1 Non-preparation/implementation of sustainability measures:**

Para 3 under Guidelines for implementation of Sustainability (NRDWP guidelines) states that sustainability of drinking water sources ensures safe drinking water even during distress periods through conjunctive use of groundwater, surface water and roof water harvesting. This is achieved through construction of sustainability structures such as water harvesting systems, water recharging systems and surface water impounding systems aimed at improving rural drinking water supply.

During scrutiny of records, it was noticed that PHED set target for construction of sustainability structures such as harvesting systems, water recharging systems and surface water impounding system etc. under NRDWP with water works which were unachieved. The department closed seven works which were administratively approved (May 2015) for amount of ₹ 111.81 lakh without incurring any expenditure. The reasons for closing the work was not furnished to audit.

Audit is of the view that sustainability structure should be incorporated for sustainability of water and sustainability plan should be made accordingly by the department in addition to adopting watershed principles for source recharging by convergence with other schemes.

The department in its written reply stated that as under: -

The work of water harvesting systems, water recharging systems and surface water impounding systems has been taken by Irrigation and Water Resources Department, under various programmes including Atal Bhujal Yojna, Catch the Rain under Jal Shakti etc. Atal Bhujal Yojana is a central sector scheme which aims for sustainable management of groundwater with community participation. It envisages people's participation through the formation of water budgeting, preparation & implementation of Gram-panchayat-wise water security plans, etc. In Haryana, Atal Bhujal Yojana is being implemented in 1647 over-exploited Gram Panchayats and water security action plan has been framed for these Gram Panchayats. A campaign "Catch The Rain" with the tag line "Catch the rain, where it falls, when it falls" was implemented in 2020 to create Rain Water Harvesting Structures (RWHS). In 2021, "Jal Shakti Abhiyan: Catch the Rain" (JSA: CTR) with the theme "Catch the Rain – Where it Falls When it Falls" was launched by Hon'ble Prime Minister subsuming Catch the Rain (CTR) campaign to cover all the blocks of all districts (rural as well as urban areas) across the country. JSA: CTR 2023 with the theme "Source Sustainability for Drinking Water" was implemented across the State. The use of groundwater is being regulated by HWRA. The HWRA has categorized the State into seven different categories for better ground level planning, strategies and remedial actions with regard to groundwater management in villages and also help in achieving sustainability in regard to water depleted areas. In addition to this HWRA has prepared water resource plan with the help of District Water Resource Committee in order to reduce gap between annual extractable groundwater resources and existing groundwater in three years i.e. 2023 to 2026.

The Committee has recommended that the department should ensure construction of sustainability structures as envisaged and explore options for reducing dependence on ground water in the over-exploited blocks. The Committee has also desired that complete and specific reply be submitted afresh for consideration of the Committee.

[24] **6.2 Lack of departmental efforts to reduce dependency on Ground Water:**

NRDWP guidelines identified reduction in dependence on ground water and shift to surface water sources and conjunctive use of water from different sources as a critical issue to be addressed during the 12th plan period. The aim was to reduce pressure on ground water extraction and ensure potability of water. Ministry of Drinking Water & Sanitation (MDWS), Government of India also advised (February 2016) all states to take up more and more number of surface water based schemes in the interest of sustainability of servicedelivery and in preference to ground water based scheme. However, it was observed that PHED continues to launch more ground water-based schemes as compared to canal water-based schemes. It was observed that during the period 2016-17 to 2020-21, the ratio of newly commissioned canal-based schemes to the number of newly commissioned tube-wells was continuously decreasing. Further, it was observed that the number of the new commissioned canal-based schemes kept on decreasing from 2018-19 to 2020-21. The details are given in **Table 6.1** below:

Table 6.1: Details of Canal based and Tube well based schemes taken up during last five years

Year	Canal based schemes	T/well commissioned	Per cent of canal-based water works to tubewells
2016-17	34	497	6.84
2017-18	28	412	6.80
2018-19	35	525	6.67
2019-20	24	528	4.55
2020-21	13	405	3.21
Total	134	2,367	5.66

In areas where water supply is solely ground water based viz. in Karnal, Kurukshetra, Panchkula, Faridabad (in four districts out of total eight selected districts) the department replied (May 2022) that no alternate options had ever been explored in previous five years (Karnal, Kurukshetra and Faridabad district). Panchkula divisional office did not respond despite issuing reminders. According to Block Wise Ground Water Resource assessment 2020 (available on website of CGWB as on July 2022), there were 16 over-exploited blocks in these four districts.

During exit conference (November 2022), PHED stated that at most of the places, ground water was sweet and people also preferred ground water-based schemes. Further it was stated that a detailed reply would be furnished to audit. Reply is awaited as of December 2022.

The department in its written reply stated that as under: -

It is correct to mention that the ratio of newly commissioned canal-based schemes to the number of newly commissioned tube wells was decreasing as illustrated in table 6.1. However, there is a deeper, underlying reality regarding implementation of canal-based schemes. As a matter of fact, the formulation of projects based on

canal water works are preceded by detailed exercise for ensuring availability of suitable swathe of land in the village(s) for construction of water works and the fundamental objective is to obtain land from the Panchayats, free of cost. Apart from this, the availability of assured raw water in accordance with the design requirements is paramount and the consent of the Irrigation & Water Resources Department has to be obtained in writing, so that there is no ambiguity in this regard. This entire exercise is time consuming but is ineluctable for the successful and optimal functioning of the canal-based water works. It is further, submitted that the implementation of canal-based water works normally takes 1 ½ to 2 years as a multitude of functional components are required to be constructed.

Against this background, it is pertinent to mention that the time duration for the commissioning of tubewell based scheme is not comparable with the time frame required for implementation of canal-based water works. Despite, the longer time frame, the canal-based schemes promise sustainability of water sources and both these systems are as different as chalk and cheese. Nevertheless, the sustainability of water sources, as mandated by the Govt. of India can only be achieved by providing canal-based water works.

The implementation of tubewell based schemes is in controvertibly much quicker than canal-based water works and in sweet water zones, tubewells are generally drilled to provide immediate relief to the impoverished people. More so, the acceptability of tubewell based schemes is much higher as compared to canal water works, particularly in northern belt of the State.

A calibrated approach is adopted regarding cleaning of new tubewells in the sweet water zones, keeping in view that a majority of the blocks are water stressed.

PHED has focused to reduce dependency on groundwater, specially where quality of the groundwater is deteriorating. The budgetary requirements for shifting the tube well based schemes to canal based schemes are on very higher sides and the available fiscal resources are limited. In addition to this the numbers don't reflect the true pictures as the tube well commissioned depict the tube wells installed against failed tube wells as well as the additional tube wells installed to meet out the additional water requirements in the existing schemes. No new tube wells schemes have been taken up, only the existing tube wells schemes are being augmented or tube wells have been installed in lieu of failed tube wells. Besides the 134 canal-based schemes mentioned in the Para, 90 canal-based schemes have been commissioned from 01.04.2021 to 19.07.2024. The major canal based schemes taken up during these 5 years are augmentation for drinking water supply for 122 villages in Narnaul District, augmentation water supply scheme for 25 villages of Satnali Block, augmentation water supply scheme Bhalkhi for 61 villages in Ateli Mandi, providing raw water arrangement for the group schemes of Musaidpur, Birhera & Mehchanan, providing canal based water supply scheme at Nimerbadesara for 35 villages, augmentation of canal based water supply scheme Gada for 29 villages, Further, major multi villages schemes have been taken up under NABARD during these 5 years including two ranney wells for augmenting water supply of 80 villages of Nuh District. and augmenting water supply of 84 villages of Palwal District. In addition to this a ranney well scheme for 52 villages of Nuh District is under implementation.

The Committee has recommended that the department should ensure construction of sustainability structures as envisaged and explore options for reducing dependence on ground water in the over-exploited blocks.

[25] 6.3 Non-conducting of awareness programme:

According to para 9.8.1 of CPHEEO Manual on O&M of Water Supply System published by Ministry of Housing and Urban Affairs (MoHUA), Community participation is an essential component of the monitoring and surveillance framework.

As per information provided by ULB and HSVP (April-May 2022) no such awareness programme had been organized by the entities.

Though the PHE department is stated to have carried out various support activities viz. training of VWSC members, Mass media programmes and activities, IEC in schools, targeted sampling etc. but no such annual calendar of organising the event and timing was available with the department. The department was issuing instructions to field offices as and when the said events were to be organized. Thus, departments failed to generate awareness among public regarding good practices and surveillance activities.

The department in its written reply stated that as under: -

Every year, HRD & IEC activities are being implemented as per the approved Annual Action Plan (AAP) as per direction of Govt. of India, Ministry of Jal Shakti at the grassroot level to raise awareness among the local community as well as in the schools through various IEC and HRD Activities in each district. The instructions for implementing HRD & IEC activities as prescribed in Annual Action Plan (AAP) have been circulated to the concerned PHED Circles, Nodal Executive Engineers, District Consultants as well as a copy to Deputy Commissioners being Chairman of District Water & Sewerage Mission (DWSM). Further, training of VWSCs PRIS, RME staff have also been conducted every year to enhance their knowledge and capacity in the field of O&M Water Supply Scheme, importance of safe drinking water, water quality etc. The following staff are being trained every year:-

1. VWSC Training through WSSO & PHED at Block level.
2. RME Staff Training through WSSO & PHED at Block level.
3. Pump Operators Skill Training through Shri Vishwakarma Skill University
4. Multi-Purpose Skill Training under Nal Jal Mitra Program through Haryana Skill Development Mission.

For spreading awareness on water conservation and safe drinking water, the Rural SHG Women have also been involved in each Gram Panchayat. SHG Women have been included as member of VWSC Committee and she can assist in the following services: -

“New connection online process / Dis-connection / Re-connection on BISWAS Portal, User charges collection / New water meter installation process / New Sewer connection on BISWAS Portal / Unauthorized / insanitary connection disconnection / penalty online payment per connection / SNK per complaint registration and follow-up till closing of complaint” and the incentive will also be paid to them as per provision made in the policy.

In order to spread awareness among the school students, various IEC activities such as drawing competitions, speeches on water conservation, and group activities are also being conducted in schools, along with other field-level activities and door-to-door campaigns.

A special campaign on water testing through Field Testing Kit (FTK) was also launched during 2022 and trained more than 500 students of science stream of 11th & 12th Class. Further, Mass media activities such as campaigns for water conservation, safe drinking water, and leakage-free campaign are also being implemented through the social media cell of PHED.

Under convergence activity, the WASH PMU Cell has been created and Staff of Sanitation has been merged under WSSO for carrying out various IEC activities at grass-root level.

To aware the community residing in urban areas in Haryana, it has been decided that the staff working under WSSO will also carry out the IEC Activities under AMRUT 2.0 Project. The following activities has been proposed to be carried out: -

1. School Awareness Programs.
2. Community Meeting (Jal Chopal)
3. Youth Training on Water Conservation and Management.
4. Under Mass Media – IEC Pamphlet, Poster, Banners, Hoardings etc.

Involvement of SHGs to carry out the water testing in urban areas through PHE Labs.

The Committee has desired that the department should launch awareness programmes from time to time on actual basis and proper records be maintained with regard to these awareness programmes.

[26] 6.6 Delay in completion of Swaran Jayanti Mahagram Yojana works:

Government of Haryana initiated (November 2015) a new scheme “*Swaran Jayanti Maha Gram Vikas Yojana*” for the planned development of the villages having population of 10,000 or more as per census. From the financial year 2018-19 onwards, provision of budget for this scheme has been made in the budget of PHE Department by the Finance Department. Total 132 villages having population of around 10,000 persons were planned to be provided with water supply and sewerage facility at par with urban area by PHED (WSSB). Under this scheme water supply @ 135 LPCD is to be provided in the selected villages. This was to be done in three phases.

As per information furnished by PHED (August 2022) it was noticed that out of 20 villages of Phase-1 (target completion date of 31st March 2021) work of providing water supply and sewerage facility was completed in only two villages (Sotai-Faridabad, Naharpur-Gurugram). Of the remaining 18 villages of Phase-1, in 16 villages works were in progress, in one village tendering of work was in progress as on August 2022. In one village, it was declared that work was not feasible. This indicated delays in passing on the benefits of watersupply to the to the villages.

The department in its written reply stated that as under: -

Mahagram work entails the accretion of water sources to 135 + 15% UAW and laying sewerage system in the villages. The laying of sewerage system in villages is a slow process as emphasis has to be laid on adoption of precise levels that influence the gradient of the sewers. Besides, the construction of Sewage Treatment Plants is a highly specialized job and it is imperative to ensure a high level of accuracy and good workmanship.

The programme has now gained momentum and with the financial support of NABARD, the trajectory of works is expected to be on the rise. Currently, 148 villages have been shortlisted for implementation and at present, work has been completed in 16 villages which are namely,

1. Sotai
2. Naharpur Kasan
3. Keorak
4. Pai
5. Sewah
6. Kachhwa
7. Mustafabad
8. Khanpur Kalan
9. Tigaon
10. Deeghot
11. Sondhad
12. Bhiduki
13. Aurangabad
14. Kohand
15. Sakras
16. Satnali.

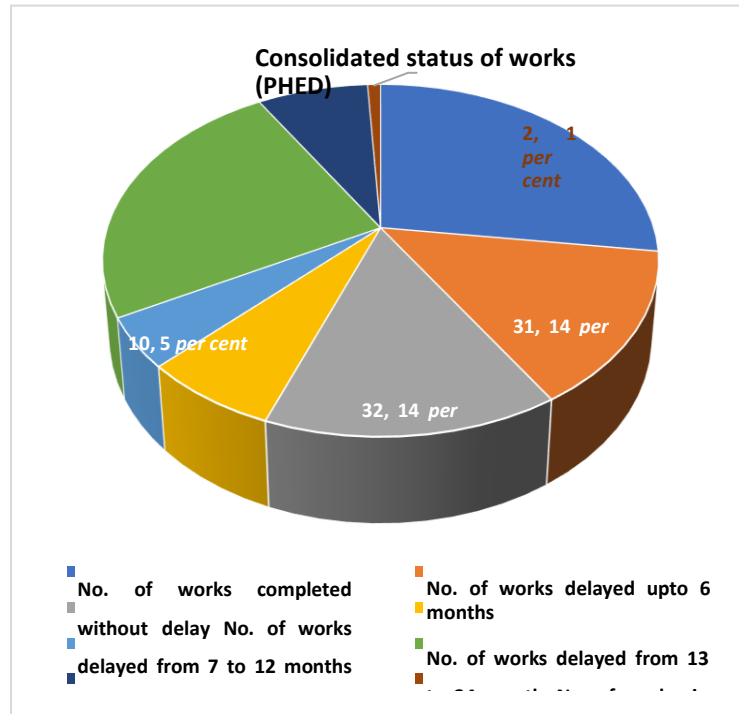
Further, 07 villages have been urbanized during the course of implementation whereas, in 11 villages, the work is not feasible since the villages are either not ready to accept a sewerage system or the village is scattered and the work is not technically viable. With 18 villages having become not feasible due to reasons explained above and 16 villages having been commissioned, a balance of 114 villages are left and these villages are proposed to be commissioned by December, 2027 with staggered timelines during the intervening period.

The Committee has recommended that the department should ensure proper planning for timely execution and completion of works/projects for the benefit of the general public.

[27] 6.7 Delay in completion of work:

Para 16.37.1 of Haryana PWD code states that time over runs is likely to result in higher projects cost, contractual claims, delay in the use of facility and possible loss of revenue. Further Para 16.38.1 stipulates that cost over-runs can be avoided to a large extent by proper planning, commitment and ingenuity.

6.7.1 Scrutiny of records of selected water supply works (10 per cent of total 2236 works in these selected divisions) pertaining to the period 2016 to 2021 from data dump of PHED revealed that there were delays in completion of works/projects. Out of 221 selected works, only 60 works (27 per cent) were completed on time. The delays in completion were ranging between one month to 37 months as detailed in **Appendix 26**.



From the above, it could be seen that works got delayed due to which actual benefit from these schemes could not be transferred to the inhabitants of these areas.

Appendix-26

Division wise status of works (PHED)

Name of Division	Total works selected	Work completed on time	Total delayed works	Minimum delay (in months)	Maximum delay (in months)	Remarks
No.1, Hisar	8	2	6	10	31	--
No.2, Hisar	18	5	7	2	42	4 works in progress and 2 works not started.
Hansi	14	3	7	2	37	2 works not started, no record in respect of 1 work and nominal delay in one work.
Fatehabad	6	1	5	0	24	--

Tohana	6	0	6	10	17	--
No.1, Rohtak	9	2	6	6	26	One work in progress schedule completion in July 2022.
No.2, Rohtak	10	7	3	--	--	All work in progress
Rewari	9	4	4	3	19	One work could not be started due to wrong site selection.
Bawal	20	13	7	2	29	--
Kosli	18	0	17	6	14	One work schedule completion is in September 2022.
Faridabad	11	6	4	2	9	No record provided in respect of 1 work.
Kurukshetra	35	7	20	1	18	8 works not started due to site dispute, non-availability of pipes.
No.1, Karnal	20	2	15	2	15	Three works not started due to non-availability of pipes.
No.2, Karnal	18	2	16	3	14	--
Panchkula	19	6	8	4	12	4 works in progress and one agreement is wrongly uploaded.
Total	221	60	131			

The department in its written reply stated that as under: -

Reply not Recived

The Committee has observed that no reply to this para has been submitted by the department. The Committee has, therefore, desired that the complete and specific reply be submitted at the earliest for the consideration of the Committee.

Town and Country Planning Department (HSVPN)

[28] 2.3 Planning in urban areas:

Ministry of Urban Development, Government of India issued an advisory note (April 2012) for improving urban water supply and sanitation services. States were advised to prepare detailed action plan for next ten years for the Urban Water Supply and Sanitation sector.

During scrutiny of records, it was seen that no such detailed action plan for next 10 years as prescribed in the advisory note for futuristic planning was made in the state of Haryana for improving urban water supply services. PHED was approving works relating to urban areas in the meeting of Water Supply and Sewerage Board (WSSB) yearly without any proper planning whereas in Haryana Shehri Vikas Pradhikaran (HSVP) and Urban Local Bodies (ULBs), no concrete planning existed. HSVP and ULBs continue to focus on individual projects/works. Even the adhoc committee on water supply to look after the water supply affairs was not formed in ULBs. There is absence of a systematic planning in these departments. In the absence of detail action plan, overall futuristic planning remained unaddressed.

During exit conference (November 2022), the departments⁶ admitted that there was no long-term planning, but yearly planning procedure was followed in HSVP jurisdiction. For this purpose, annual estimate has been framed for continuity of water supply in urban areas and gave assurance for compliance in future. ULB admitted the facts and assured for compliance in future.

The department in its written reply stated that as under: -

To achieve the Detailed Action Plan for next year for the Urban Water Supply, estimates are being prepared by HSVP on yearly basis since long on the basis of norms finalized by PHED. However, suggestion for Detailed Action Plan for next 10 years has been noted for compliance. Necessary instructions in this regard have been issued to all the Superintending Engineers (Civil) and all the Executive Engineers (Civil) HSVP vide Chief Engineer-I/II office letter no.183719 dated 05.07. 2024. Copy of the same is Annexed at 'A'. Reminder for the same has also been sent vide Chief Engineer, HSVP office letter No.19239-40 dated 18.01.2025. HSVP prepares Plan / Estimates for the upcoming Sectors, keep in view ultimate demand for that area, including next 10 years. Further, a request has been sent to EIC, PHED vide letter no 19183 dated 17.01.2025, for providing a copy of such plan framed by them so that the same may be examined to check the feasibility of its adoption in HSVP.

Action is being taken to get it done on priority.

The Committee has desired that Urban Estate wise fresh reply with latest status be submitted at the earliest for further consideration of the Committee.

[29] 3.4 Non-recovery of water charges amounting Rs. 278.20 crore:

Haryana Shehri Vikas Pradhikaran

3.4.2: Rule 13 (iii) of the HUDA (now renamed as HSVP) Water Regulation 2001 emphasized that a consumer who fails to pay water charges by the due date shall be liable to pay penalty thereon @ 10 per cent of the amount of water charges due from him within 15 days from the date of default failing which his water connection shall be

disconnected after giving him a notice of seven days. During scrutiny of the records in selected divisions of HSVP, it was noticed that ₹ 19.18 crore water charges were outstanding as on 31 March 2021 which were to be recovered from consumers in selected districts but no action as per rules had been taken by concerned offices. Details of outstanding water charges in selected divisions of HSVP is given in **Appendix 7**.

Appendix 7

Outstanding water charges in HSVP

Sr. No.	Name of Divisional Office	Amount Outstanding (₹ in crore)
1	Executive Engineer, Haryana Shehri Vikas Pradhikaran No 2, Hisar	0.95
2	Executive Engineer, Haryana Shehri Vikas Pradhikaran No 1, Panchkula	2.16
3	Executive Engineer, Haryana Shehri Vikas Pradhikaran No 2, Panchkula	0.29
4	Executive Engineer, Haryana Shehri Vikas Pradhikaran, Faridabad	3.23
5	Executive Engineer, Haryana Shehri Vikas Pradhikaran, Rewari	0.79
6	Executive Engineer, Haryana Shehri Vikas Pradhikaran, Rohtak	7.16
7	Executive Engineer, Haryana Shehri Vikas Pradhikaran, Karnal	4.2
8.	Executive Engineer, Haryana Shehri Vikas Pradhikaran, Ambala (Sub-division Kurukshetra)	0.40
Total		19.18

The department in its written reply stated that as under: -

Instructions have also been issued to all the Executive Engineers / SEs vide letter No. CE-I/II HSVP/SE(HQ)/EE(M)/SDE(F)/2024/130601-603 dated 16.05.2024 for necessary compliance and recover the outstanding charges from defaulter consumers.

The actual status of outstanding dues as on 31.03.2021 and recovery from those particular defaulters as on 16.01.2025 is as under:

Sr. No.	Name of Division	The actual status of outstanding dues as on 31.03.2021	Amount recovered as on 30.04.2024 (Rs. In CR.)	Outstanding amount as on 01.05.2024 (Rs. In CR.)	Outstanding amount as on 16.01.2025 (Rs. In CR.)
1.	Executive Engineer, Haryana Shehri Vikas Pradhikaran Division No. 2 Hisar	0.95	0.61	0.34	0.03
2.	Executive Engineer, Haryana Shehri Vikas Pradhikaran Division No. 1, Panchkula	2.16	1.75	0.41	

3.	Executive Engineer, Haryana Shehri Vikas Pradhikaran Division No. 2, Panchkula	0.29	0.29	0.00	
4.	Executive Engineer, Haryana Shehri Vikas Pradhikaran Division Faridabad	3.23	0.79	2.44	2.05
5.	Executive Engineer, Haryana Shehri Vikas Pradhikaran Division Rewari	0.79	0.36	0.43	0.34
6.	Executive Engineer, Haryana Shehri Vikas Pradhikaran Division Rohtak.	0.45 Actually, outstanding against ₹7.16 Cr.as mentioned in the paragraph)	0.43	0.02	
7.	Executive Engineer, Haryana Shehri Vikas Pradhikaran Division Karnal	4.20	3.55	0.65	
8.	Executive Engineer, Haryana Shehri Vikas Pradhikaran, Division Ambala (Sub Division Kurkshetra).	1.68	1.50	0.18	
	Total	13.75 (actual outstanding)	9.28	4.47	2.42

Thus, from the above table, it is evident that recovery of 67.50% outstanding amount has already been affected upto 01.05.2024. Further, efforts were made to recover the balance outstanding dues from defaulters by giving the notices. As on 16.01.2025, outstanding amount from these defaulters has been further reduced to ₹2.42 Crore i.e. 82.4% outstanding amount has been recovered. This amount is for areas under Division-II, Hisar, Faridabad and Rewari.

As such, it is evident that continuous efforts are being made by HSVP for recovery of balance outstanding dues.

The Committee has desired that sincere and pragmatic efforts be taken to make the recovery of water charges. The Committee has also desired to know as to what action has been taken/being taken against the defaulters. A detailed report be submitted for the consideration of the Committee.

[30] 4.6 Conduct of Water Audit:

As per Central Public Health & Environmental Engineering Organisation (CPHEEO) Operation & Maintenance Manual (Chapter-15), water audit of Water Supply Schemes is defined as the assessment of the capacity of total water produced by the authority and the actual quantity of water distributed throughout the area of service of the authority, thus leading to an estimation of the losses.

During scrutiny of records, it was noticed that both the departments viz. Haryana Shehri Vikas Pradhikaran and Urban Local Bodies had not conducted any water audit as ibid in the manual. No such exercise to detect estimated water losses by calculating water availability and further distribution to consumers had ever been conducted by these departments. In the absence of water audit, estimation of water losses is not possible, which is a cause of concern.

The department in its written reply stated that as under: -

This point has been noted for future compliance. Necessary instruction in this regard have been issued to all the Superintending Engineers (Civil) and all the Executive Engineers (Civil) vide Chief Engineer-I/II HSVP, Panchkula office letter no.183247 dated 05.07.2024. Copy annexed at 'C'. Subsequently reminder has been sent to all SEs & EEs (Civil) for meticulous compliance vide letter No.19234-236 dated 18.01.2025.

The Committee has desired that the water audit be got conducted throughout the State and thereafter, Urban Estate wise and scheme wise report be submitted at the earliest for consideration of the Committee.

[31] 6.7.2 Delay in completion of work:

Para 16.37.1 of Haryana PWD code states that time over runs is likely to result in higher projects cost, contractual claims, delay in the use of facility and possible loss of revenue. Further Para 16.38.1 stipulates that cost over-runs can be avoided to a large extent by proper planning, commitment and ingenuity.

During scrutiny of records in divisions of HSVP and ULBs for the period 2016-2021, it was seen that there were delays in completion of 17 works/ projects (**Appendices 27 & 28**).

Appendix-27

Status of water works of selected divisions of Haryana Shehri Vikas Pradhikaran

Sr. No.	Name of unit	Name of Project	Work started in	Schedule completion in	Delay (in months)	Status of work
1	HSVP Hisar	Up-grading of infrastructure in Industrial sector 27 & 28	January 2019	July 2019	17	Complete
2	HSVP No 1 Division, Panchkula	Providing water supply, Sewerage and SWD Scheme in new planned area of Sector-21 (Part-III) Panchkula	October 2020	July 2021	Work in progress	Incomplete
3	HSVP Rohtak	Construction of RCC U/G CWT, B/S in Sector-3, Rohtak	August 2016	December 2016	7	Complete
4	HSVP Rohtak	Construction of 2 nd water works in Sector-34, Rohtak	July 2013	January 2015	19	Complete

5	HSVP Rohtak	Prov. Master W/S rising main Sec-34, Rohtak	February 2015	August 2015	19	Complete
6	HSVP Rohtak	Prov. Master W/S rising main Sec-34, Rohtak	February 2015	August 2015	19	Complete
7	HSVP Rewari	Construction of 1 no S&S Tank at water works Kalaka (Rewari)	September 2016	December 2017	Work in progress	Incomplete

Appendix-28

Division-wise status of delayed works (selected HSVP & MCs)

Name of Districts	No of works	Delay in months	Status
MC-Hisar,	1	Work in progress	Incomplete
MC-Panchkula	1	Work in progress	Incomplete
MC-Faridabad	5	Min. 1 month to a max. of 24 months	Incomplete-1, Complete-4
MC-Rewari	1	Work in progress	Incomplete
MC-Rohtak	1	Work in progress	Incomplete
MC-Karnal	1	17	Complete
HSVP-Divisions			
HSVP-Hisar, Panchkula, Rohtak and Rewari	7	Min. 7 months to a max. of 19 months	Incomplete-2, Complete-5

The delay of works in PHED was mainly due to wrong selection of site, non-availability of pipes etc. whereas in HSVP and MCs, the works got delayed due to non-availability of clear land for laying pipe lines, issue of payments, non- obtaining of No Objection Certificates from concerned departments, delayed supply of material etc. Thus, delay in completion of work is indicative of poor planning and lack of monitoring mechanism for timely completion of projects/work which leads to non-providing of envisaged benefits to the public.

The department in its written reply stated that as under: -

Points have been noted for future compliance. Necessary instructions have been issued to all Superintending Engineers (Civil) and all Executive Engineers (Civil) vide Chief Engineer-I/II HSVP office letter no.183420 dated 5.07. 2024. Copy of the same is appended as appendix 'G'. Subsequently reminder has been sent to all SEs & EEs (Civil) for meticulous compliance vide letter No.18894-895 dated 17.01.2025.

The Committee has observed that the complete and specific reply has not been submitted by the department. The Committee has, therefore, desired that the complete and specific reply be submitted at the earliest possible for consideration of the Committee.

[32] **6.8 Absence of Management Information System (MIS) in ULBs and HSVP:**

Management Information System (MIS) is defined as a formal system of making available to the management accurate, timely, sufficient and relevant information to facilitate the decision-making process to enable the organisation to carry out the specific function effectively and efficiently in the tune with organisation's objectives. As far as water supply system is concerned, the performance of the system depends upon reducing and controlling leakage, undertake measurement of flows and pressure and ensuring the quality control of water supply system. It is the responsibility of operational management to generate data on MIS from subordinate offices for processing. As per Central Public Health & Environmental Engineering Organisation (CPHEEO), it is essential to develop information system in this regard.

It was observed that PHED had maintained the data on different modules on their departmental website.

However, during scrutiny of records in selected offices of HSVP and ULBs department, it was observed that the information system related to human resources, training profile of the staff at divisional level, data related to leakage detection and attended, routine operation maintenance, e- information, regular check of data related to water test reports was not in existence. Resultantly, management control as well as outcomes of efficient and effective water supply system could not be assessed.

The department in its written reply stated that as under: -

A request has been sent to EIC, PHED vide Chief Engineer, HSVP office letter No.20464 dated 20.01.2025, with the request to provide details of such MIS being followed in PHED. A copy of the same is appended as appendix 'H'.

Efforts are being made to adopt the procedure being followed in PHED.

The Committee has desired that the Management Information System (MIS) be developed within a period of 6 months under intimation of the Committee.

Urban Local Bodies Department

[33] 2.1.1 Shortcomings in implementation of State Water Policies:

The State Water Policies were required to be drafted/ revised in accordance with the National Water Policy, 2012. However, the State Rural and Urban Water Policies which were already notified (March and June 2012) in Haryana on the direction of Hon'ble Punjab and Haryana High Court were not revised in line with National Water Policy.

Moreover, shortcomings were noticed in the implementation of the existing State Water Policies which are as follows:

1. **Metered connection:** - The main objective of the existing State Water Policies is to bill the consumers on the basis of volumetric consumption of water instead of flat rates. Thus, the policies emphasize on converting all the existing unmetered connections into metered connections within a period of one year from the date of notification of policy in case of Urban areas. In case of Rural areas, 50 *per cent* of rural households were to be provided metered connection by the end of 12th Five-year plan i.e. up to March 2017. Contrary to the policy, water billing was done on flat rates in rural areas and metered connections were not provided. In case of urban areas, domestic consumers have been given the option¹ of either metered or unmetered connection (flat rate). However, during scrutiny of records in selected offices of HSVP and ULBs, large number of unmetered and illegal connections was noticed as discussed in Paragraph 4.4.
2. **Insanitary connection:** As per policy, any insanitary connection (connections which are enough to endanger health), if detected, by the department was to be disconnected immediately without giving any notice and should be restored only after necessary rectification by consumers. Insanitary connections were found during household survey conducted by PHED under Jal Jeevan Mission in rural areas. But, documentary evidence to verify action taken by department on these insanitary connections was not made available.
3. **Jurisdiction of Police Stations:** The State Water Policies emphasize on setting up of Water Thana and Power Thana across the State whose domain includes enforcement of law for implementation of this policy but no such practice is in existence in the State.
4. **Role of Village Water and Sanitation Committee (VWSC):** The revenue collected through water charges was to be given to the Panchayats for development works and for carrying effective maintenance of the schemes. Revenue collection is being done by PHED officials and the same has been kept deposited in the revenue head of the department. During 2016-21, ₹ 30.25 crore had been collected as receipts from rural water supply consumers (As discussed in paragraph 3.3) but the same was not transferred to VWSC. Resultantly, neither maintenance estimates were made as per recommendations of VWSCs nor was revenue collection provided to Panchayats for development works for effective maintenance of schemes.

During exit conference (November 2022), the departments admitted the audit observation. PHED stated that department has been charging flat rate of water charges as per Government notification issued in April 2017. PHED is focusing on providing Functional Household Tap Connection to each and every household in the first instance under JJM and later on shall move towards metering of connections. The reply is not acceptable as the department could not ensure 50 *per cent* metered connections in rural areas as envisaged under State Water Policy i.e. by the end of March 2017.

The department in its written reply stated that as under: -

It is true that billing is being done on metered connection basis and also on the flat rates. Efforts are being made to encourage unmetered consumers to installed water meters for efficient use of water supply.

FARIDABAD - Municipal Corporation Faridabad is charging the 50% water supply bill payment from the consumers on basis of water meter connections. There is frequent reporting of issue related to non-functioning of meters due to higher TDS Value even after replacement of flow meters. Consequently, the water bills are charged on basis of flat rates @Rs.130/- per house hold.

KARNAL - As per existing state water policy 60% bill to the consumers are on the basis of the volumetric consumption. Efforts are being made to encourage unmetered consumers to installed water meters for efficient use of water supply. M.C. Karnal is sending the 60% Bill to the consumer on the basis of the Volumetric Consumption of water. M.C. Karnal has laid 49 Km Water Supply Line under AMRUT-I Scheme. 7151 Service Connection has been provided to the Household under this scheme by the M.C. Karnal. M.C. Karnal has constructed 70 Nos. Rain Water Harvesting in their area. M.C. Karnal has achieved target of providing 100% water connections in approved areas.

FARIDABAD - Most of the jurisdiction under MCF has sanitary connection except for the newly added villages and colonies where in the work to convert in sanitary connection to sanitary connection under progress under AMRUT-2.0. DPR for the same has already prepared by WAPCOS Ltd.

KARNAL - Inspection of distribution system is a continuous process in which teams are constituted for house to house visit by Municipal Corporation Staffs. Potential insanitary connections are identified and remedial action is being taken by rectification of the same. As and when, illegal connections are being notified, action is being taken with the help of police.

The Committee has desired that sincere and pragmatic steps be taken to convert all the existing unmetered connections into metered connections to achieve the objective of the water policy to bill the consumers on the basis of volumetric consumption of water instead of flat rates and action taken report be submitted to the Committee for its further consideration.

[34] 3.4.3 Non-recovery of water charges amounting Rs. 278.20 crore:

ULB Department, Government of Haryana notified the revised water user charges in August 2018. During scrutiny of the records in selected districts of ULB Department, Haryana, it was noticed that in two MCs namely Faridabad³ and Karnal, water user charges amounting to ₹ 71.68 crore were outstanding as on 31 March 2021 (**Appendix 7**). There was no mechanism in the ULB for monitoring the recovery of water user charges.

Appendix-7**Outstanding water charges in MCs**

Sr. No.	Name of Unit	Amount Outstanding as on 31 March 2021 (₹ in crore)
1	Municipal Corporation, Faridabad	30.04
2	Municipal Corporation, Karnal	41.64
Total		71.68

It is assessed that non-assessment of revenue is a lapse on the part of the authorities viz. PHED, ULB & HSVP. It also indicates absence or lack of accountability mechanism on the part of higher formations viz. EIC/Director/ CE/SE, etc.

During exit conference (November 2022), departments assured for taking necessary action on the matter.

The department in its written reply stated that as under: -

FARIDABAD - To strengthen revenue collection, MCF follows a structured tariff model for water charges:

- Domestic tariff:
- ₹1.25/KL (up to 15 KL)
- ₹2.50/KL (up to 30 KL)
- ₹4.00/KL (above 30 KL)
- Institutional, industrial & commercial tariff: ₹4.00/KL

Recovery Details (2022-23):

- Total water charges demand: INR 3372 lakhs
- Total water charges collection: INR 1013.5 lakhs

Steps are being taken to improve collection efficiency and reduce outstanding dues.

KARNAL - MC Karnal has issued notices to the defaulters of not paying the water user charges. Efforts are being made to recover the pending user water charges. To strengthen revenue collection, M.C. Karnal follows a structured tariff model for water charges.

1. Domestic Tariff Rs. 1.00 / Kl
2. Commercial / Institutional / Industrial Tariff Rs. 4.00 / Kl

Recovery details 2022-23:

Total water charges demand 2022-23: - 388.93 Lakhs

Total water charges collection: - 231.46 Lakhs

Steps are being taken to improve collection efficiency and reduce outstanding dues.

It is further apprised here that the Department has created/established Water and Sewer Connection and Billing System software in 2019 to approve applications for water and sewer connections, bill generation, receipt of payments and consumer data management.

The Committee has desired to know the current status of outstanding amount of Rs.71.68 crore on account of water charges alongwith the years-wise recovery position during the last five years. The Committee has also desired that the responsibility be fixed of the officers/officials responsible for non-recovery of the outstanding water charges and action taken report be submitted for further consideration of the Committee.

[35] **4.1 Assessment of quantity of water supplied:**

Assessment of quantity of water being supplied was one of the objectives of this Performance Audit. During audit, it was observed that elaborate data regarding operational hours of water motors/tubewells and machinery details viz. Brake Horse Power (BHP), Litre per minute (LPM) etc. was not available in divisions.

Hence, to determine actual quantity of water supplied, 58 locations were selected where the concerned departments (i.e. PHED, HSVP, ULBs) agreed to install flow meters at water works. The details are given in **Table 4.1** below:

Table 4.1: Status of installation of flow meter

Name of department	No. of locations where flow meter was to be installed	No. of locations where either flowmeter was not installed/related record not provided to audit	No. of locations where water supplied was found less than the prescribed norms
PHED	15	3	8
HSVP	31	11	15
ULB	12	12	--
Total	58	26	23 out of 32

From the above, it can be assessed that out of 12 locations of PHED, water supply in respect of 8 locations and out of 20 locations of HSVP, water supply in respect of 15 locations was below the prescribed norms. The details are given in **Appendix 9**. Thus, the departments failed to provide water supply to the inhabitants as per prescribed norms.

Appendix-9

Assessment of quantity of water supplied by installing flow meters

District	Name of Division	Name of TW/WW	Population as per census 2011	Population as of 2022	Date of installation of flow meter	Reading of flow meter (In cubic meter)	Date of last reading of flow meter	Total days	*LPCD status	Requirement as per norms	Remarks
Public Health Engineering Department (PHED)											
Fatehabad	PHED Tohana	Karnadi	1,083	1,321	20 July 2022	4,773.00	18 September 2022	60	60	70	Below
Hisar	PHED Hisar-2	Jeora	3,829	4,671	01 October 2022	57.00	04 October 2022	4	3	70	Below
Rewari	PHED Kosli	Juddi	2,855	3,483	01 August 2022	681.00	30 September 2022	61	3	70	Below
Rewari	PHED Bawal	Khaleta	2,920	3,562	10 June 2022	24,586.00	29 September 2022	112	62	70	Below
Karnal	PHED Karnal-2	Kalsora-3	5,123	6,250	05 June 2022	58,033.00	29 September 2022	117	79	55	Excess
Rohtak	PHED Rohtak-1	Katesra	5,947	7,255	21 July 2022	44,729.00	07 October 2022	79	78	55	Excess
Kurukshetra	PHED Kurukshetra	Kalwa	550	671	12 July 2022	8,563.00	04 October 2022	85	150	55	Excess
Hisar	PHED Hansi	Koth Khurd	3,130	3,818	16 July 2022	9,912.49	04 October 2022	81	32	70	Below
Hisar	PHED Hisar-1	Kabrel	4,387	5352	17 July 2022	3,110.00	07 October 2022	83	7	70	Below
Faridabad	PHED Faridabad	Kasturba Sewa Sadan	Not available	110	25 July 2022	65,07	29 September 2022	67	9	135	Below
Rewari	PHED Rewari-1	Khijuri	4,581	5,588	05 September 2022	88.90	9 October 2022	35	0.45	70	Below
Fatehabad	PHED Fatehabad	Dhingsara	5,252	6,407	30 July 2022	38,459.00	11 October 2022	74	81.12	70	Below

Haryana Shehri Vikas Pradhikaran (HSVP)											
Panchkula	HSVP No.1 Division Panchkula	T/Well No. S-2, Sec-2, PKL	2000	2900	29 May 2022	35,505.00	21 September 2022	116	105.54	135	Below
		T/Well No. Golf Course, Sec-3, PKL	2000	2900	20 June 2022	62,657.00	21 September 2022	94	229.85	135	Excess
		T/Well No. Peer Baba 1/A Ph-I, PKL	2000	2900	04 June 2022	40,836.00	21 September 2022	110	128.01	135	Below
		T/Well No.5, Sec-11, PKL	1500	2200	27 May 2022	26,919.00	21 September 2022	118	103.69	135	Below
		T/Well No.5, Sec-12, PKL	2000	2900	30 May 2022	34,840.00	21 September 2022	115	104.47	135	Below
		T/Well No.6, Sec-6, PKL	2000	2900	29 May 2022	14,279.00	21 September 2022	116	42.45	135	Below
		T/Well No.S-18, Sec-4, PKL	2000	2900	29 April 2022	47,197.00	21 September 2022	154	105.68	135	Below
		T/Well No.M-11, Sec-17, PKL	1500	2200	29 May 2022	28698.00	21 September 2022	116	112.45	135	Below
		T/Well No.M-27, Sec-9, PKL	500	7000	02 June 2022	65,388.00	21 September 2022	112	83.40	135	Below
		T/Well No.KV-5, Sec-20, PKL	2000	2900	05 June 2022	28,968.00	21 September 2022	109	91.64	135	Below
	No.2 Panchkula	E-21, Sector 26, Panchkula	600	612	09 June 2022	22,677.00	18 October 2022	132	280.72	135	Excess
		Ashaina, Sector 28, Panchkula	630	643	04 June 2022	16,795.00	18 October 2022	137	190.78	135	Excess
		E-14, Sector 28, Panchkula	1,220	1,244	04 June 2022	38,941.00	18 October 2022	137	228.42	135	Excess
		E-1, Sector 31, Panchkula	600	612	25 June 2022	16924.00	18 October 2022	116	238.39	135	Excess

Kurukshetra	Ambala	Sector 2, Water Works		2000	14 September 2022	1,520.00	19 October 2022	36	21.11	135	Below
		Tubewell No.8, L Sector 13, Kurukshetra		2,600	14 September 2022	785.00	19 October 2022	36	8.39	135	Below
		Tubewell No.4, Sector 13, Kurukshetra		2600	21 September 2022	1077.00	19 October 2022	29	14.28	135	Below
		Tubewell No.2, Sector 03, Kurukshetra		3,300	05 October 2022	798.00	19 October 2022	14	17.27	135	Below
		Tubewell No.3, Sector 04, Kurukshetra		5400	9 October 2022	99.00	19 October 2022	10	1.83	135	Below
		Tubewell No.7, Sector 05, Kurukshetra		5000	08 October 2022	821.00	19 October 2022	11	14.93	135	Below

Beneficiary survey: 95 out of 608 beneficiaries (16 *per cent*) stated that water supply was available after gap of one or more than one day whereas 125 out of 608 beneficiaries (21 *per cent*) stated that there was shortage of water supply in summer season. However, people met their needs through tankers (either departmental or private).

The department in its written reply stated that as under: -

FARIDABAD - MCF has installed digital flow meter system on 68 boosting stations, 8 main boosting stations, 22 Ranney's wells. It will help to estimate the water losses by calculating, water availability and further distribution to consumers.

Municipal Corporation Faridabad is comprising 6 assembly constituency out of which 4 have no water crises and adequate water is supplied to these 4-assembly constituency and no major issue have been reported. For remaining 2 constituency 1 i.e Badkhal have 10 wards out of which 3 wards have high density population due to which installation of necessary tubewells could not be done in the vicinity. Being these wards were scatter settlements which got regularized in the past due to which production of water through tube wells was the only option available. Nearly a decade back Badkhal lake was totally dried up, therefor the ground water level depleted considerably. As on date Faridabad Smart City limited has taken the initiative to revive the Badkhal lake and work has been commenced rejuvenate the Badkhal lake. This would be results to rejuvenate the ground water level of the said vicinity.

For 2nd constituency in mention i.e., NIT was primarily and un-planned residential settlement of residential workers wherein potable ground water availability was negligible. Originally 1 boosting station was setup in Sector-25 to cater water supply to this area. Additionally, 234 tubewells are available for water production and supply the area. Eventually the tubewells were being insufficient for the increasing water demand hence, Municipal Corporation, Faridabad installed 10 ranney wells under JnNURM project to supplement the water demand.

Now, as on date total 1818 tubewells, 22 Ranney's wells are available to supply the drinking water to Faridabad.

Further FMDA is being constructed 12 Ranney's wells of 10 MLD capacity each.

KARNAL - MC, Karnal has installed flow meter on 135 Nos. tubewells situated in M.C. Karnal. All Records Regarding operational hours of water Motors/tubewells and Machineries detail viz Break Horse Power (BHP) Litre per minute (LPM) etc. are available in MC Karnal. It is also made clear that MC Karnal is supplying water more than 135 LPCD. Mc Karnal has allotted the work of design, develop, supply, installation, testing and commissioning, Integration, O&M of integrated water utility Management system of amounting Rs 35.48 Crore and work is in progress. After completion of this work all tubewells and Busting Stations will be operated through SCADA system. Flow meters will be installed at each and every tubewell to monitor the quantity of the water and efficiency of the motor. Pressure transducer will be installed to measure the pressure of drinking water. Analyzer will also be installed to check the Hardness, TDS, PH, Chlorine etc. in drinking water.

The Committee has desired that the department should take pragmatic steps to fill the gap between demand and supply of potable drinking water in all the towns throughout the State especially Faridabad and action taken report be submitted for the consideration of the Committee.

[36] **4.5.2 Provision of metered connection:**

Haryana State Rural Water Policy 2012 emphasizes on providing individual household metered connections to 50 *per cent* rural populations by the end of 12th Five Year Plan (2012-17) i.e. up to year 2017.

During scrutiny of records, it was observed that department is collecting water charges on flat rate basis (by following the notification dated 03 April 2017 according to which tariff charges for General category beneficiaries and SC category beneficiaries is ₹ 40 per and ₹ 20 per month respectively in villages which are not falling under any MC areas instead of billing as per meter reading. Thus, the department failed to achieve desired target of covering 50 *per cent* rural population under metered connections.

Urban Local Bodies Department notified (August 2018) that if the water meter is not working then it will be treated as unmetered connection and the users will be charged on flat rate basis depending upon the size of the plot. However, no unmetered water supply connections shall be allowed in the Institutional/ Commercial/Industrial establishment in future. Even for the existing water supply, unmetered connections shall be converted to metered ones by the occupants in a period of three months from the date of order otherwise rate of bill charges shall be minimum ₹ 2,000 per month.

Amongst domestic beneficiaries in MC divisions, 53 *per cent* unmetered and 22 *per cent* illegal connections were found. Similarly, in case of other than domestic beneficiaries 41 *per cent* unmetered and 18 *per cent* illegal connections were found as detailed in **Table 4.6**.

Table 4.6: Details of water connection in MCs

Name of District	Total Consumer	Domestic Beneficiary				Other than Domestic Beneficiary			
		No. of Connections	Metered Connections	Unmetered Connections	Illegal Connections	No. of Connections	Metered Connections	Unmetered Connections	Illegal Connections
Faridabad	1,91,711	1,34,625	27,598	1,07,027	49,932	5,629	2,277	3,352	1,525
Karnal	38,671	37,516	27,070	10,446	0	1,155	1,064	91	0
Total	2,30,382	1,72,141	54,668	1,17,473	49,932	6,784	3,341	3,443	1,525

Till date, no action has been taken (nor any penalty imposed) by the MC authorities on these unmetered as well as illegal connections holders.

The department in its written reply stated that as under: -

FARIDABAD - Municipal Corporation, Faridabad periodically conducts inspection through ward level officers/official i.e. Water Rate Inspector, Junior Engineers to identify non-metered connection and issue notice for conversion to metered connection. The detail of water supply connections for Year 2024-25(upto 31.12.2024) is as under: -

Name of District	Total Consumer	Domestic Beneficiary				Other than Domestic Beneficiary			
		No. of Connections	Metered connections	Unmetered connections	Illegal connections	No. of Connections	Metered connections	Unmetered connections	Illegal connections
Karnal	40574	39474	28470	11004	60826	1100	1042	58	13175

KARNAL - MC, Karnal has issued notices to the unmetered connection of domestic and other than domestic beneficiary and also issued notices to illegal connections. Efforts are being made to convert the unmetered connection into metered connection. The detail is as under: -

The Committee has showed its displeasure to know from the reply of the department that in Karnal city, there are 11,000 unmetered and 13,000 illegal connections and in Faridabad city, there are 10,000 unmetered and above 1,00,000 illegal connections. The Committee has, therefore, desired that sincere and pragmatic steps be taken to convert all the existing unmetered/illegal connections into metered connections in a time bound manner to achieve the objective of the water policy to bill the consumers on the basis of volumetric consumption of water instead of flat rates and fines be imposed on consumers having unmetered and illegal connections and action taken report be submitted to the Committee for its further consideration.

[37] **4.6 Conduct of Water Audit:**

As per Central Public Health & Environmental Engineering Organisation (CPHEEO) Operation & Maintenance Manual (Chapter-15), water audit of Water Supply Schemes is defined as the assessment of the capacity of total water produced by the authority and the actual quantity of water distributed throughout the area of service of the authority, thus leading to an estimation of the losses.

During scrutiny of records, it was noticed that both the departments viz. Haryana Shehri Vikas Pradhikaran and Urban Local Bodies had not conducted any water audit as ibid in the manual. No such exercise to detect estimated water losses by calculating water availability and further distribution to consumers had ever been conducted by these departments. In the absence of water audit, estimation of water losses is not possible, which is a cause of concern.

The department in its written reply stated that as under: -

FARIDABAD - MCF has installed digital flow meter system on 68 boosting stations, 8 main boosting stations, 22 Ranney's wells. It will help to estimate the water losses by calculating, water availability and further distribution to consumers

KARNAL - MC Karnal has started the work of installing SCADA System, flow meters, Pressure transmitters and analyzers etc. on all the tubewells, busting station. It will help to estimate the water losses by calculating water availability and further distribution to consumers.

However, more stringent efforts shall be made measure the water supplied and water consumed in volumetric basis so as to control wastage to bring the NRW (Non-Revenue Water) below 15%.

The Committee has desired the department to submit fresh reply with latest status water supply in respect of all the 5 towns instead of only 2 towns at the earliest for consideration of the Committee.

[38] **5.1 Assessment of quantity of water supplied:**

Water Treatment Plants (WTPs) were installed on canal-based schemes in Urban Areas. In case of urban areas, where tube-well based supply is in existence, disinfection is done by way of chlorination before supply of water to the consumers. There are 108 WTPs under the jurisdiction of PHED, HSVP and ULBs in Urban areas. In six out of the eight selected districts, though 38 WTPs were installed audit observed deficiencies in the quality of water being supplied as discussed below:

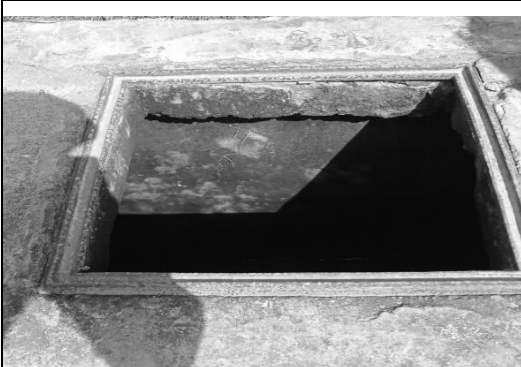

To assess quality of water being supplied by PHED, ULB and HSVP, joint sampling (water sample collected for testing) was carried out on 25 locations³ from consumer end in collaboration with the departmental representatives.

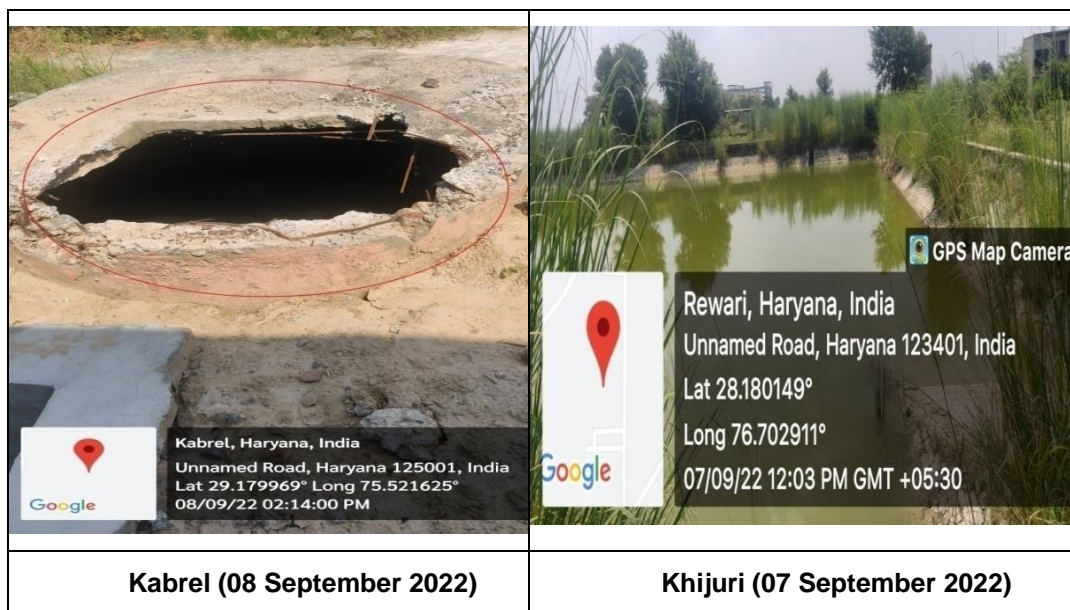
Further, to cross check the results of various parameters of water samples, one set of water sample was sent to State Level Water Testing Laboratory of PHED at Karnal and another set of same samples was sent to Shri Ram Institute of Industrial Research (SRI), New Delhi for analysis. Bacteriological analysis (including presence of residual chlorine)

and Physical & Chemical analysis of various parameters were carried out in both the laboratories.

Audit observed the following while collecting the water samples and physical verification of various sites:

1. **Chlorination:** It was observed that at 12 locations (out of selected 25 locations), chlorination was not detected in the water samples. The chlorination testing was done on site by chemists of PHED by using Orthotolidine (OT) kits. At 11 locations chlorination was found to be more than the prescribed limit (maximum value of three parts per million (PPM) as against the requirement of 0.2 PPM) and at two locations⁶ Chlorination was found within permissible limit. However, when these 25 samples were analyzed at SRI, chlorination was found slightly above permissible limit in two samples and in rest of the 23 samples, chlorination was not detected at all.
2. At all 25 locations, it was observed that no record related to dosing of chlorination was maintained. In its absence, it is assessed that water pump operators/J.E.s were negligent about proper dosing for chlorination.
3. **Cleanliness:** Out of 25 locations, at seven locations Clear Water Tank (CWT)/ Over Head Service Reservoir (OHSR) were in use and at three locations, cleaning status of CWT/OHSR was not satisfactory (formation of *algae* inside CWT in Katesra, frogs in CWT in Sahu, CWT without cover in Kabrel), growth of *sarkanda* in SS tank at Khijuri as evident from the picture given below:

 <p>MANDIR</p> <p>Kalanaur Khurd, Haryana, India Unnamed Road, Kalanaur Khurd, Haryana 124113, India Lat 28.769647° Long 76.394509° 07/09/22 02:53:34 PM</p> <p>Google</p>	 <p>Sahu, Haryana, India FRWJ-M26, Waterworks Sanyana Rd, Sahu, Haryana 125112, India Lat 29.496842° Long 75.83053° 08/09/22 09:15:13 AM</p> <p>Google</p>
Katesra (07 September 2022)	Sahu (08 September 2022)



The department in its written reply stated that as under: -

FARIDABAD - Testing of water samples is done by FMDA. Further, disinfection of water is done by way of Chlorination before supply periodic cleaning of overhead service reservoir, water collection tank of boosting station.

KARNAL - There is no canal-based scheme in M.C. Karnal. There is tubewell based supply in existence. Disinfection of water is done by way of Chlorination before supply of water to the consumers. M.C. Karnal has allotted the contract for chlorination in drinking water on Year basis. Samples are being collected by the M.C. staff time to time. Proper record of stock and feeding of chlorine on tubewells has been maintained. Proper cleaning of overhead service reservoir and water collecting tank of boosting station have been maintained. There is no water treatment plant in M.C. Karnal

The Committee has desired that strict disciplinary action be initiated/taken against the officers/officials in whose jurisdiction, shortcomings are found in sampling and quality of water after testing and action taken report be submitted for the consideration of the Committee.

[39] **5.1.1 Results of water samples analyzed at both laboratories:**

2. **Bacteriological analysis:** In bacteriological analysis of water sample, presence of Coliforms confirms that water was not potable. It was observed that presence of Coliforms (**Appendix 16**) was detected in 19 samples (76 *per cent* water samples) out of 25 samples, as per analysis done at PHED laboratory. However, as per analysis at SRI laboratory, the same was detected only in five samples (20 *per cent* water samples). Thus, water supplied was found as not potable as presence of Coliforms was detected (**Appendix 16**)

Appendix 16

Adverse bacteriological examination reports (Total Coliform Bacteria) by PHED and SRI laboratory

Sr. No.	Name of office/ department	Name of location	Rural/Urban(R/U)	Results of PHED	Results of SRI
1.	HSVP, Panchkula	Tubewell No.S-6	U	15	NIL
2.	HSVP, Panchkula	Tubewell No., KV-5	U	210	NIL
3.	PHED, Kurukshetra	Thana	R	1,100	NIL
4.	PHED, Kurukshetra	Kalwa	R	14	NIL
5.	PHED -2, Rohtak	Meham	R	75	NIL
6.	PHED -1, Rohtak	Katesara	R	460	NIL
7.	PHED -1, Hisar	Kabrel	R	240	NIL
8.	PHED -1, Karnal	Mound	R	23	NIL
9.	HSVP, Karnal	Sector-4 TN, Tubewell No.1	U	1,100	NIL
10.	M.C. Karnal	Gogipur phatak	U	75	NIL
11.	PHED -1, Rewari	Khaleta	R	120	NIL
12.	PHED, Faridabad	Bada Gaon, KasturbaSewa Sadan	R	210	37
13.	PHED -1, Rewari	Khijuri	R	1,100	NIL
14.	M.C. Faridabad	Village Anangpur, Near Majoj Badhana Office, Ward No.18	U	NIL	23
15.	M.C. Faridabad	3 B-Park	U	1,100	30
16.	M.C. Faridabad	Tubewell 18/16, Labour Chowk	U	43	41
17.	M.C. Faridabad	Geeta Bhawan, Ashoka 1	U	75	28
18.	M.C. Faridabad	Bhagat Singh Colony, Ballabhgarh	U	43	NIL
19.	M.C. Faridabad	Chauhan Chakki, Jawahar Colony, Khand	U	120	NIL
20.	M.C. Faridabad	15 B, 2 NIT, Mujeshar, Ward 2, Rajiv Gandhi Colony	U	150	NIL
Acceptable limit: Not detectable, Permissible Limit: Not ecectable					

Physical & Chemical analysis: In respect of physical & chemical parameters, test reports/results indicate that situation was not encouraging in Municipal Corporation, Faridabad. Total eight locations were selected in MC, Faridabad. At seven locations, various parameters(as detailed in **Appendix 17**) were found beyond permissible limit as per analysis done at PHED laboratory. Even analysis at SRI laboratory haddetected the range of various parameters beyond permissible limit in respect of five locations.

Appendix 17

Adverse physical & chemical water sampling report by PHED laboratory

Sr. No.	Name of department	Name of location	Rural/ Urban (R/U)	Name parameter	Acceptable limit	Permissible limit (As per IS 10500:2012)	Results of PHED laboratory
1.	M.C. Faridabad	Tubewell 18/16, labour chowk	U	Total Hardness	200 mg/l	600 mg/l	620.00
2.	M.C. Faridabad	Geeta Bhawan, Ashoka-1	U	Total Dissolved Solids	500 mg/l	2000 mg/l	2,976.00
				Total Hardness	200 mg/l	600 mg/l	910.00
				Calcium	75 mg/l	200 mg/l	216.00
3.	M.C. Faridabad	Bhagat Singh Colony, Ballabhgarh	U	Total Dissolved Solids	500 mg/l	2000 mg/l	2,654.00
				Total Hardness	200 mg/l	600 mg/l	750.00
4.	M.C. Faridabad	Chauhan Chakki, Jawahar Colony, Khand	U	Total Dissolved Solids	500 mg/l	2000 mg/l	8,230.00
				Total Hardness	200 mg/l	600 mg/l	2,700.00
				Calcium	75 mg/l	200 mg/l	520.00
				Magnesium	30 mg/l	100 mg/l	336.00
				Chloride	250 mg/l	1000 mg/l	3,337.00
				Nitrate	45 mg/l	No Relaxation	55.00
5.	M.C. Faridabad	15 B, 2-NIT, Industrial Area Road, Mujeshar, Ward 2, Rajiv Gandhi Colony	U	Total Dissolved Solids	500 mg/l	2000 mg/l	3,908.00
				Total Hardness	200 mg/l	600 mg/l	1,370.00
				Calcium	75 mg/l	200 mg/l	260.00
				Magnesium	30 mg/l	100 mg/l	172.80
				Chloride	250 mg/l	1000 mg/l	1,491.00
6.	M.C. Faridabad	3 B Park		Alachlor	20 ug/l		102.00
7.	M.C. Faridabad	Geeta Bhawan, Ashoka-1		Dieldrin	0.03 ug/l		0.05

Adverse physical & chemical water sampling report by PHED laboratory

Sr. No.	Name of department	Name of location	Rural/ Urban (R/U)	Name parameter	Acceptable limit	Permissible limit (As per IS 10500:2012)	Results of SRI
1.	M.C. Faridabad	3B-Park	U	Nitrate	45 mg/l	No relaxation	70
2.	M.C. Faridabad	Geeta Bhawan, Ashoka-1	U	Total Dissolved Solids	500 mg/l	2000 mg/l	2,632
				Calcium	75 mg/l	200 mg/l	209
				Nitrate	45 mg/l	No relaxation	47
				Sulphate	200 mg/l	400 mg/l	434
				Total Dissolved Solids	500 mg/l	2000 mg/l	2,500
3.	M.C. Faridabad	Bhagat Singh Colony, Ballabhgarh	U	Magnesium	30 mg/l	100 mg/l	129
				Nitrate	45 mg/l	No relaxation	72
				Sulphate	200 mg/l	400 mg/l	472
				Total Alkalinity	200 mg/l	600 mg/l	624
				Total Hardness	200 mg/l	600 mg/l	812
				Total Dissolved Solids	500 mg/l	2000 mg/l	7,352
				Calcium	75 mg/l	200 mg/l	345
4.	M.C. Faridabad	Chauhan Chakki, Jawahar Colony, Khand	U	Chloride	250 mg/l	1000 mg/l	3,605
				Fluoride	1.0 mg/l	1.5 mg/l	1.9
				Magnesium	30 mg/l	100 mg/l	392
				Nitrate	45 mg/l	No relaxation	155
				Sulphate	200 mg/l	400 mg/l	620
				Total Hardness	200 mg/l	600 mg/l	2,498
				Total Dissolved Solids	500 mg/l	2000 mg/l	3,845
				Chloride	250 mg/l	1000 mg/l	1,496
				Magnesium	30 mg/l	100 mg/l	213
				Nitrate	45 mg/l	No Relaxation	120
5.	M.C. Faridabad	15 B, 2-NIT, Industrial Area Road, Mujeshar, Ward 2, Rajiv Gandhi Colony	U	Total Alkalinity	200 mg/l	600 mg/l	676
				Total Hardness	200 mg/l	600 mg/l	1,141

Further, for the sake of consistency, Audit made a comparison between results of common parameters⁷ tested in both the laboratories. Results of some of the common parameters are given in **Appendix 18**. Test result of water samples clearly indicates that the department failed to supply potable water supply to the inhabitants.

Appendix 18

Comparison of common parameter tested in both the laboratories

Each location depicted in Paragraph 5.1.1 has been denoted by alphabets in following chart:

Sr. No.	Name of location	Alphabet
1.	T/w no. S-6, HSVP, Panchkula	A
2.	T/w no. KV-5, HSVP, Panchkula	B
3.	Thana, PHED, Kurukshetra	C
4.	Kalwa, PHED, Kurukshetra	D
5.	Sector-2, T/w no. 1, HSVP, Kurukshetra	E
6.	Meham, PHED, Rohtak	F
7.	Katesra, PHED, Rohtak	G
8.	Sahu, PHED, Hisar	H
9.	Kabrel, PHED, Hisar	I
10.	Kot Khurd, PHED, Hansi	J
11.	Mound, PHED, Karnal	K
12.	Kalsora, PHED, Karnal	L
13.	Sector-4 TN, T/w no. 1, HSVP, Karnal	M
14.	Godipur Phatak, SDO, Public Health, M.C.Karnal	N
15.	Khaleta, PHED, Rewari	O
16.	Karandi, PHED, Fatehabad	P
17.	Bara Gaon (Kasturba Sewa Sadan), PHED, Faridabad	Q
18.	Khijuri, PHED, Rewari	R
19.	Vill. Anagpur Near Manoj Bhdana Office, Wardno. 18, MC Faridabad	S
20.	3 B-Park, MC Faridabad	T
21.	T/w no. 18/16, Labour Chowk, MC Faridabad	U
22.	Geeta Bhawan, Ashoka-1, MC Faridabad	V
23.	Bhagat Singh Colony, BLB, MC Faridabad	W
24.	Chauhan Chakki, Jawahar Colony, Khand, MC Faridabad	X
25.	15 B, 2 NIT, Industrial Area Road Mujeshar, Ward-2, Rajiv Gandhi Colony, MC Faridabad	Y

During 2016-21, 2901 cases of water borne diseases and 14 deaths related to these cases were reported as per information furnished by Health Department. In four⁸ out of eight selected districts, 1,382 cases of water borne diseases and 12 death cases against these cases were noticed during 2016-21. It is pertinent to mention that 10 WTPs (Karnal - 1, Fatehabad-5 and Panchkula 4 WTPs) were installed in these districts on the canal-based water supply under the jurisdiction of PHED/HSVP and for tube/ranny well based water supply, chlorination was being done in these districts for areas under ULBs.

Beneficiary survey: 50 out of 564 beneficiaries⁹ (*nine per cent*) complained about bad quality of water. Out of these 50 beneficiaries, 44 beneficiaries were from Faridabad district.

The department in its written reply stated that as under: -

FARIDABAD –

- Major source of supply of water is from FMDA.
- Water quality monitoring is conducted regularly by HSPCB and FMDA, ensuring compliance with safety standards.
- Any major point source contamination is immediately rectified if it falls under MCF jurisdiction.

Sometimes, samples are found unfit due to leakages. When this occurs, the necessary repairs are made, and the samples are retested to ensure compliance with the required standards.

Sr. No.	Name of Div./Location	Status
1	Faridabad/ 3B Park/3B MCF Officer's Colony	The supply of drinking water from this tubewell has been stopped and now the drinking water is being supplied through Renney Well water supply line.
2	Faridabad/ Vill. Anangpur, Near Manoj Badhana Office Ward No.18	MCF has taken conscious decision to de-commission the tubewell and DHBVN has been requested to disconnect the power connection of this tubewell.
3	Faridabad/ Tubewell 18/16, Labour Chowk	MCF has taken conscious decision to de-commission the tubewell and DHBVN has been requested to disconnect the power connection of this tubewell
4	Faridabad/ Geeta Bhawan, Ashoka 1	MCF has taken conscious decision to de-commission the tubewell and DHBVN has been requested to disconnect the power connection of this tubewell
5	Faridabad/ Bhagat Singh Colony, Ballabhgarh	The supply of drinking water from this tubewell has been stopped and now the drinking water is being supplied through Renney Well water supply line.
6	Faridabad/ Chauhan Chakki, Jawahar Colony, Khand	The supply of drinking water from this tubewell has been stopped and now the drinking water is being supplied through Renney Well water supply line.
7	Faridabad/ 15B, 2 NIT, Mujeshar, Ward 2, Rajiv Gandhi Colony	The supply of drinking water from this tubewell has been stopped and now the drinking water is being supplied through Renney Well water supply line.

The Status of all the 7 locations provided by MCF is as under:

The Committee has desired that a detailed fresh reply explaining as to what remedial action has been taken on the water samples found unfit for the consideration of the Committee.

[40] 5.4 Testing of source prior to commissioning of schemes:

As per Clause 6.0 of the Inspection and Testing Plan for Certification of Drinking Water as per IS 10500:2012 under scheme IV of BIS (Conformity Assessment), Regulations 2018, the source water used in production of Drinking Water shall be initially tested for Organoleptic and physical parameters, Chemical requirement, and all microbiological requirements possible to be tested in house. Further as per clause 6.3, as and when there is change in source water or addition of new source of raw water, it shall be intimated to BIS. The raw water collected from the new source shall be tested in accordance with Clause 6 and the treated water produced from such source water shall be tested for conformity to IS 10500 before commissioning for regular production. Marking and records of the same should be maintained.

During scrutiny of records, it was noticed that various tube-well based schemes were in operation under the divisional offices of PHED, HSVP and ULB/MCs to provide water supply to the inhabitants. But no such practice was prevalent in the state of Haryana as all the concerned departments/ entities failed to provide any documents regarding request to BIS for change of source or new source of raw water as per the Regulations 2018 mentioned *ibid*. In case of PHED, only regular testing was being done for those parameters for which testing facilities were available in the local PHED laboratories whereas the other department viz. HSVP and ULB/MCs are not even doing the routine testing. During exit conference (November 2022), PHED stated that all the sources are tested before commissioning. The reply is not acceptable as record/supporting documents were not furnished by divisional offices during field visit.

The department in its written reply stated that as under: -

As a standard practice, for all such works pertaining to water supply, testing is being conducted at the time of commissioning to ascertain the water quality. Further, all material used in commissioning of such tubewell is also pre-tested and as per standards.

The Committee has desired that a detailed fresh reply containing the data of testing of source prior to commissioning of each scheme during the last five years be submitted for the consideration of the Committee.

[41] 5.7 Non-fixation of targets in respect of water sampling:

Para 15.3.4 of Central Public Health & Environmental Engineering Organisation (CPHEEO) manual provide details about frequency of watersample testing. It is necessary to collect samples of both raw and treated water for the examination of toxic substances at least every three months. For bacteriological sampling, the samples should be taken from the different points on each occasion to enable overall assessment. The minimum number of samples to be collected from a distribution system is given in **Table 5.7**.

Table 5.7: Norms of testing of water quality in urban areas

Population Served	Maximum Intervals between successive sampling	Minimum no. of samples to be taken from entire distribution system
Upto 20,000	One month	One sample per 5,000 of population per month
20,000-50,000	Two weeks	
50,001 – 1,00,000	Four days	
More than 1,00,000	One day	One sample per 10,000 of population per month

During scrutiny of records, it was seen that the departments i.e. PHED (regular water testing is being conducted) and ULB did not have readily available data on population pertaining to the areas under their jurisdiction which hampered fixing of targets. Thus, fixation of targets was left to the discretion of divisional officer to conduct and test without any scientific analysis. The situation was not encouraging in Urban Local Bodies department as scrutiny in selected offices¹⁷ revealed that the department had not followed any mechanism regarding fixation of targets for test sampling. Neither had any instructions been issued at higher level nor were the tests conducted by the department despite provisions in the CPHEEO manual. The department failed to provide the relevant record as to how many tests had been conducted during the audit period. In absence of records, audit could not comment on the quality aspect of the water supplied by the selected divisions/ offices.

Scrutiny of records in selected divisions of HSVP revealed that divisional offices were conducting tests without fixing any targets. The details of tests conducted by HSVP divisional offices during 2016-21 in different laboratories of other department/private laboratories are detailed in **Table 5.8**.

Table 5.8: Details of water samples tested by selected HSVP divisions during 2016-21

Unit Name	Norms as per CPHEEO Manual (One sample per 10000 of Population per month)	Total no. of sample Tested under water works	Unfit Sample
Town and Country Planning Department			
HSVP I, Panchkula	2,711	2,638	0
HSVP-II Panchkula	1,314	427	14
HSVP, Karnal	975	2,371	0
HSVP, Kalaka, Rewari	477	270	0
HSVP I, Faridabad	470	11	0
HSVP III, Faridabad	87	5	0
HSVP I, Hisar	1,200	3	0
HSVP II, Hisar	600	29	0
Total	7,834	5,754	14

From the above, it can be seen that selected divisional offices had conducted 5,754 water tests against requirement of 7,834 water tests. There was a shortfall of 26 *per cent* as against the norm/requirement.

The department in its written reply stated that as under: -

FARIDABAD - Majority of the water supply is being provided by FMDA and required targets as per standard norms are being fixed by FMDA at their own level.

KARNAL - Samples are being collected regularly by the M.C. Karnal. 125 nos. samples have been collected from April 2024 upto December 2024 and got tested from the State Water Testing Lab, PHED and State Bacteriologist Lab of Health Department, Karnal. The result was found satisfactory. More attention will be given in future by MC Karnal to follow the standard described norms.

The Committee has recommended that the department should focus to take samples as per the prescribed norms and in the cases, the samples are found unfit, timely and appropriate remedial measures be taken so as to prevent the chances of people getting exposed to the contaminated water.

[42] 5.13 Regular Cleaning of Over Head Tanks (OHTs) / Clear Water Tanks (CWTs) not done:

As per CPHEEO O&M Manual, OHTs/reservoirs are to be cleaned at regular interval (at least once in six months) and sample of water and silt/mud accumulated in the tank is to be collected for biological analysis to see the presence of snails and worms.

It was observed in selected divisions that records were not maintained to substantiate that periodic cleaning of OHTs/reservoirs was being done at divisional level. This indicated non-compliance to the extant instructions/ guidelines. In absence of the records, cleanliness of water supplied to inhabitants could not be ascertained in audit.

The department in its written reply stated that as under: -

KARNAL - There are 4 Nos. OHSRs and 3 Nos. Boosting Stations in M.C. Karnal. 4 Nos. OHSRs & 3 Nos. Boosting Stations are being cleaned regularly. Samples of water & silt /mud/sand accumulated in the tank will be collected for biological analyses in future. So that presence of snails & worms can be analyzed. Also, proper record will be maintained of periodic cleaning of OHSRs & Boosting Stations.

The Committee has desired that at each site, a board may be affixed containing the history of the Over Head Tanks (OHT) / Clear Water Tanks (CWT) including the last date of cleaning along with the due date and cleaning may be got done in the presence of the representatives of Residents Welfare Associations (RWAs) or local residents.

[43] 6.4 Public Grievances/Complaints:

PHE department and HSVP department had issued a toll-free number for the citizens to lodge complaints related to water supply. Citizens can, however, lodge complaints on other platforms also viz. CM window, Twitter etc. The details of the complaints received and attended by the departments is shown in **Appendix 24**.

It was observed that 20451 complaints (13 *per cent*) were attended between 24 and 72 hours, 1,12,257 complaints (71 *per cent*) were attended beyond 72 hours by the PHED. The Department failed to produce relevant/supporting records in respect of these complaints. Audit could not ascertain the reasons/status of 2,403 unattended complaints due to non-maintenance of records.

In HSVP, it was observed that 1,898 complaints (58 *per cent*) were resolved within 24 hours to 72 hours and 141 complaints (four *per cent*) were resolved beyond 72 hours. It was noticed that no reasons were placed on record for attending 141 complaints beyond three days. The data indicating full details are not available on the online portal. In absence of full details, actual time taken to resolve the complaints could not be verified in audit.

In MCs (**Appendix 24**), it was noticed that all complaints were shown resolved within time period of 24 hours to 72 hours but no record was maintained to ascertain the actual time taken by the divisional office to resolve the complaints.

Appendix-24

Urban Local Bodies Department

Year	Total number of complaints received	Total number complaint attended /resolved	Balance	Complaints attended within 24 hours	Complaints attended between 24 hours to 72 hours	Complaint attended more than 72 hours
2016-17	0	0	0	0	0	0
2017-18	1,505	1,505	0	505	1,000	0
2018-19	6,625	6,625	0	845	5,780	0
2019-20	7,698	7,698	0	1,198	6,500	0
2020-21	12,654	12,654	0	3,240	9,414	0
Total	28,482	28,482	0	5,788	22,694	0

Though, timeline was fixed for resolving complaints based on their category, however, there was no basis/system in place for categorisation of the received complaints with the departments/entities. In absence of categorisation of complaints and relevant record, audit could not verify the authenticity of the data provided by the department/entities.

Beneficiary survey: Only 66 out of 685 beneficiaries (10 *per cent*) submitted their grievances on toll free numbers. 96 out of 541 beneficiaries (17 *per cent*) stated that their complaints were resolved after a gap of three or more than three days. Three beneficiaries replied that their complaints were not attended by departmental representatives.

The department in its written reply stated that as under: -

FARIDABAD - A ward-level grievance redressal mechanism has been introduced to ensure timely resolution of complaints.

Key Elements:

- Each ward is assigned a Junior Engineer (JE) responsible for addressing complaints within 24 hours.
- Data on grievances and resolution times is regularly monitored to improve service delivery.
- This system ensures quick response times and better accountability in handling citizen complaints.

Type of Complaint	No. of Complaints received	No. of complaints resolved
Sewerage	762	320
Water Supply	865	136
The SLA response time is less than 24 hours for all complaints.		

In addition to the above, ward level complaints received in respective ward offices and are resolved within 24 hours as well.

KARNAL - Municipal Corporation, Karnal has maintained the register of Public Grievances/Complaints. All complaints have been resolved within 72 Hours. A toll-free no. of such type of complaints is 1800-180-2700, 0184-2254800. Mobile No. of Junior Engineer, Assistant Engineer and Executive Engineer has been advertised on flex boards in all wards for lodging complaints of the water supply.

In addition to above, the Government of Haryana decided to organize Samadhan Shivirs starting from 22.10.2024 from 09:00 AM to 11:00 AM daily. The primary objective of these Samadhan Shivirs is to ensure that public grievances are understood and addressed in hassle-free manner for an on-the-spot resolution. The detail of complaints regarding sewerage and water supply received during Samadhan Shivr of Faridabad and Karnal is as under: -

FARIDABAD				
Type of Complaint	Received	Resolved	Pending	Rejected
Sewerage	207	186	16	5
Water and Sewer Connection	15	14	1	0
Water Supply	56	44	12	0
Grand Total	278	244	29	5
KARNAL				
Type of Complaint	Received	Resolved	Pending	Rejected
Sewerage	17	13	4	0
Water and Sewer Connection	2	1	1	0
Water Supply	4	4	0	0
Grand Total	23	18	5	0

The Committee has recommended that the public grievances / complaints redressal mechanism be strengthened so as to resolve the grievances/complaints as early as possible.

[44] 6.7 Delay in completion of work:

Para 16.37.1 of Haryana PWD code states that time over runs is likely to result in higher projects cost, contractual claims, delay in the use of facility and possible loss of revenue. Further Para 16.38.1 stipulates that cost over-runs can be avoided to a large extent by proper planning, commitment and ingenuity.

During scrutiny of records in divisions of HSVP and ULBs for the period 2016-2021, it was seen that there were delays in completion of 17 works/ projects (**Appendices 27 & 28**).

Appendix-27

Status of works of selected divisions of Urban Local Bodies Department, Haryana

Sr. No.	Name of unit	Name of Project	Work started in	Schedule completion in	Delay (in months)	Status of work
1	MC Hisar	Providing water supply system for Civic Amenities and infrastructure Deficient area including villages in Hisar town along with O&M under MRUT program	November 2018	February 2020	Work in progress	Incomplete
2	MC Panchkula	For the augmentation of water supply in villages of Municipal Corporation (MC), Panchkula including Distribution system and installation of Tube Wells and operations & Maintaining	February 2019	April 2020		Incomplete
3	MC Faridabad	The work of providing water supply for civic amenities and infrastructure deficient area in Faridabad Town	December 2018	February 2020	Work in Progress	Incomplete
4	MC Rewari	The work of providing water supply for civic amenities and infrastructure deficient area in Rewari Town	November 2018	June 2020	Work in Progress	Incomplete

5	MC Rohtak	The work of providing water supply for civic amenities and infrastructure deficient area in Rohtak Town	November 2018	June 2020	Work in Progress	Incomplete
6	MC Karnal	The work "providing & Augmentation of water Supply System in 15 villages of MC Karnal including Distribution system and installation of Tube Well and O & M	November 2018	November 2019	17	Complete
7	MC Faridabad	Providing & Laying water supply line in old Faridabad Town to replace the existing collapsed water supply line and new water supply line in those areas where still not provided in Ward No. 29 & 30, Faridabad	December 2018	December 2020	1	Complete
8	MC Faridabad	Provision of 5 nos. Tube wells bore 280 mm dia by method of (direct rotary) for various locations in Krishana Colony, ward No. 32 Faridabad,	June 2019	December 2019	11	Completed
9	MC Faridabad	Provision of 3 nos. Tube wells bore 280 mm dia by method of (direct rotary) for installation of mini tube wellbore 4 nos in ward No. 34, Faridabad,	January 2018	June 2018	23	Completed
10	MC Faridabad	Provision of 5 nos. Tube wells bore by method of Engine driven bockey type machine at various places Prem Nagar of ward no. 34, Faridabad,	July 2019	December 2019	1	Completed

Appendix-28

Division-wise status of delayed works (selected HSVP & MCs)

Name of Districts	No. of works	Delay in months	Status
MC-Hisar,	1	Work in progress	Incomplete
MC-Panchkula	1	Work in progress	Incomplete
MC-Faridabad	5	Min. 1 month to a max. of 24 months	Incomplete-1, Complete-4
MC-Rewari	1	Work in progress	Incomplete
MC-Rohtak	1	Work in progress	Incomplete
MC-Karnal	1	17	Complete
HSVP-Divisions			
HSVP-Hisar, Panchkula, Rohtak and Rewari	7	Min. 7 months to a max. of 19 months	Incomplete-2, Complete-5

The delay of works in PHED was mainly due to wrong selection of site, non-availability of pipes etc. whereas in HSVP and MCs, the works got delayed due to non-availability of clear land for laying pipe lines, issue of payments, non-obtaining of No Objection Certificates from concerned departments, delayed supply of material etc. Thus, delay in completion of work is indicative of poor planning and lack of monitoring mechanism for timely completion of projects/work which leads to non-providing of envisaged benefits to the public.

The department in its written reply stated that as under: -

Atal Mission for Rejuvenation and Urban Transformation (AMRUT) scheme is a flagship scheme of Government of India & launched in June 2015 and proposed to be completed by 2020.

In the starting, there was dilemma whether scheme would be implemented by Urban Local Bodies Department or by Public Health Engineering Department.

To take decision regarding implementation of AMRUT Scheme, a meeting was held on 22.06.2017 under the chairmanship of Hon'ble CM, in which it was decided that the AMRUT 1.0 Scheme shall be implemented by Urban Local Bodies Department.

The Scheme was taken up by Urban Local Bodies Department after a lapse of about 2 years.

Therefore, to speed up the implementation of scheme, it was decided that various NOCs will be obtained during the execution of work. A considerable time has lapsed in obtaining NOCs.

In addition to this, some local hindrances have also been observed which cannot be accessed at the time of preparation of DPRs.

Due to these reasons, there is delay in completion of some works.

Sr. No.	Name of MC	Name of Project	Status of Work	Reason for Delay
1	Hisar	Providing water supply system for Civic Amenities and infrastructure Deficient area including villages in Hisar town along with O&M under AMRUT programme	Incomplete	Work was delayed due to late receipt of NOC from NHAI, Irrigation Department and Forest Department. Contractual agency has not executed the work even after a number of extensions. Therefore, MC-Hisar has acted under Clause-2 & Clause-3C and rescinded the work. MC Hisar has re-allotted the work at risk and cost of the old agency on 21.10.2024. work is expected to be completed by 31.01.2026.
2	Panchkula	for the augmentation of water supply in villages of Municipal Corporation (MC), Panchkula including Distribution system and installation of Tube Wells and Operation & Maintenance	Complete	Work was delayed due to late receipt of NOC from PWD (B&R) Department. NOC has been received and Work has been completed.
3	Faridabad	The work of providing water supply for civic amenities and infrastructure deficient area in Faridabad Town	Incomplete	Work was delayed due to late receipt of NOC from Irrigation Department. Contractual agency has not executed the work even after a number of extensions. Therefore, MC-Faridabad has acted under Clause-2 & Clause-3C and rescinded the work. MC Faridabad has invited the tender for balance work at risk and cost of the old agency. Work will be re-allotted soon by MC-Faridabad. Tender has been re-invited now.
4	Rewari	the work of providing water supply for civic amenities and infrastructure deficient area in Rewari Town	Complete	Work was delayed due to late receipt of NOC from Forest Department and PWD (B&R) Department. Work has been completed.

5	Rohtak	the work of providing water supply for civic amenities and infrastructure deficient area in Rohtak Town	Incomplete	Work was delayed due to non-availability of clear sites for construction of CWR and WTPs. Some defects were identified in CWR and other works during final Testing in year 2020-21. Minor work and rectification of defects is in progress. Due to slow progress of work, Clause-2 has been imposed on the agency. Due to bad workmanship, Clause-14 has been imposed on the agency. Agency is in progress to rectify the defects but speed is slow. Work is expected to be completed by 31.03.2025.
6	Karnal	the work "Providing & Augmentation of water Supply System in 15 villages of MC Karnal including Distribution system and installation of Tube well and O&M	Complete	Work was delayed due to late receipt of NOC from Transport Department and Forest Department. The work has been completed at site.
7	Faridabad	Providing & Laying water supply line in old Faridabad Town to replace the existing collapsed water supply line and new water supply line in those areas where still not provided in Ward No. 29 & 30, Faridabad	Completed	The work was delayed due to Covid-19.
8	Faridabad	Provision of 5 Nos Tube wells bore 280 mm dia by method of (direct rotary) for various locations in Krishana Colony, Ward No.32 Faridabad	Completed	The work got delayed due to public protest/resentment and site dispute.
9	Faridabad	Provision of 3 nos tube wells bore 280 mm dia by method of (direct rotary) and installing of mira tube well bore 4 nos in ward 34, Faridabad	Completed	The work got delayed due to public protest/resentment and site dispute.
10	Faridabad	Provision of 5 nos tube wells bore by method of Engine driven bockey type machine at various places Prem Nagar of ward no. 34, Faridabad	Completed	The work got delayed due to electric connection.

The Committee has desired that all the incomplete works be got completed at the earliest in a time bound manner and responsibility be fixed of the officers/officials responsible for not completing the projects in time and action taken report be submitted at the earliest possible for the consideration of the Committee.

[45] 6.8 Absence of Management Information System (MIS) in ULBs and HSVP:

Management Information System (MIS) is defined as a formal system of making available to the management accurate, timely, sufficient and relevant information to facilitate the decision-making process to enable the organisation to carry out the specific function effectively and efficiently in the tune with organisation's objectives. As far as water supply system is concerned, the performance of the system depends upon reducing and controlling leakage, undertake measurement of flows and pressure and ensuring the quality control of water supply system. It is the responsibility of operational management to generate data on MIS from subordinate offices for processing. As per Central Public Health & Environmental Engineering Organisation (CPHEEO), it is essential to develop information system in this regard.

It was observed that PHED had maintained the data on different modules on their departmental website.

However, during scrutiny of records in selected offices of HSVP and ULBs department, it was observed that the information system related to human resources, training profile of the staff at divisional level, data related to leakage detection and attended, routine operation maintenance, e- information, regular check of data related to water test reports was not in existence. Resultantly, management control as well as outcomes of efficient and effective water supply system could not be assessed.

The department in its written reply stated that as under: -

FARIDABAD - MCF maintains an Excel-based monitoring system to track water supply and sewerage operations.

Key data points tracked include:

- Digital flow meter readings from 22 Ranney Wells and 68 Boosting Stations.
- Routine operational and maintenance data.

Efforts are being made to transition to a centralized digital MIS platform for real-time monitoring and improved decision-making.

KARNAL - Municipal Corporation, Karnal has allotted the work of SCADA System and work is in progress. It will help in reducing and controlling leakage, measurement of flows and pressure will be detected. Quality Control of Drinking Water Supply will be ensured. All water Supply System will be connected to Integrated command and control system of Karnal.

The Committee has desired that the Management Information System (MIS) be developed within a period of 6 months under intimation of the Committee.

APPENDIX

Statement showing the outstanding observations/recommendations of the Committee on Public Accounts of the Haryana Vidhan Sabha on which the Government is yet to take final decisions: -

Sr. No.	Count of Para	Name of department	Report No.	Paragraph No.	Brief Subject of Paragraph
Administration of Justice					
1	1	Administration of Justice	70	25	Infructuous expenditure on empanelment of advocates
Agriculture and Farmers Welfare					
2	1	Agriculture and Farmers Welfare	38	56	Interest not charged on belated payments
3	2	Agriculture and Farmers Welfare	44	108	Non-recovery of purchases tax and interest
4	3	Agriculture and Farmers Welfare	44	109	Non-recovery of purchase tax and interest
5	4	Agriculture and Farmers Welfare	48	4	Arrears in revenue
6	5	Agriculture and Farmers Welfare	50	141	Arrears in revenue
7	6	Agriculture and Farmers Welfare	50	142	Results of Audit
8	7	Agriculture and Farmers Welfare	50	143	Non-recovery of purchase tax and interest
9	8	Agriculture and Farmers Welfare	52	15	Non-recovery of principal and interest from Sugar Mills
10	9	Agriculture and Farmers Welfare	52	88	Arrears in revenue
11	10	Agriculture and Farmers Welfare	52	89	Results of Audit
12	11	Agriculture and Farmers Welfare	54	30	General
13	12	Agriculture and Farmers Welfare	54	91	Arrears in revenue
14	13	Agriculture and Farmers Welfare	54	92	Results of Audit
15	14	Agriculture and Farmers Welfare	54	93	Non-recovery of purchase tax and interest
16	15	Agriculture and Farmers Welfare	58	31	Arrears in revenue
17	16	Agriculture and Farmers Welfare	58	32	Results of Audit

18	17	Agriculture and Farmers Welfare	60	122	Results of Audit
19	18	Agriculture and Farmers Welfare	60	124	Results of Audit
20	19	Agriculture and Farmers Welfare	60	125	Non/short recovery of purchase tax and interest
21	20	Agriculture and Farmers Welfare	60	126	Non-realization of lease money
22	21	Agriculture and Farmers Welfare	60	127	Results of Audit
23	22	Agriculture and Farmers Welfare	62	44	Arrears in revenue
24	23	Agriculture and Farmers Welfare	62	45	Results of Audit
25	24	Agriculture and Farmers Welfare	62	47	Non/short recovery of purchase tax and interest
26	25	Agriculture and Farmers Welfare	63	26	Arrears in revenue
27	26	Agriculture and Farmers Welfare	63	27	Results of Audit
28	27	Agriculture and Farmers Welfare	63	28	Non-recovery of purchase tax and interest
29	28	Agriculture and Farmers Welfare	64	12	Arrears of revenue
30	29	Agriculture and Farmers Welfare	64	13	Results of Audit
31	30	Agriculture and Farmers Welfare	64	14	Results of Audit
32	31	Agriculture and Farmers Welfare	64	15	Non/short recovery of purchase tax and interest
33	32	Agriculture and Farmers Welfare	65	19	Inadmissible payment of special pay
34	33	Agriculture and Farmers Welfare	65	59	Arrear of revenue
35	34	Agriculture and Farmers Welfare	65	60	Results of Audit
36	35	Agriculture and Farmers Welfare	65	61	Non/short recovery of purchase tax and interest
37	36	Agriculture and Farmers Welfare	67	81	Non-recovery of purchase tax and interest
38	37	Agriculture and Farmers Welfare	68	9	Execution of works
39	38	Agriculture and Farmers Welfare	68	83	Arrears of revenue

40	39	Agriculture and Farmers Welfare	68	84	Results of Audit
41	40	Agriculture and Farmers Welfare	68	133	Analysis of arrears of revenue
42	41	Agriculture and Farmers Welfare	68	134	Results of Audit
43	42	Agriculture and Farmers Welfare	68	136	Non-recovery of interest on purchase tax
44	43	Agriculture and Farmers Welfare	70	86	Analysis of arrears of revenue
45	44	Agriculture and Farmers Welfare	71	4	Cash Management
46	45	Agriculture and Farmers Welfare	71	6	Infrastructural Facilities in Mandis
47	46	Agriculture and Farmers Welfare	72	41	Unfruitful Expenditure on incomplete cold storage work
48	47	Agriculture and Farmers Welfare	79	1	Delay/non-recovery of interest, godown rent, water and sewerage charges and cost of shops/booth plots
49	48	Agriculture and Farmers Welfare	79	9	Non-recovery of material issued to contractor
50	49	Agriculture and Farmers Welfare	81	2	Outstanding temporary advances
51	50	Agriculture and Farmers Welfare	81	3	Non-maintenance/non-functioning of libraries
52	51	Agriculture and Farmers Welfare	81	6	Slow implementation of Soil Health Cards Scheme and use of urea in excess of norms
53	52	Agriculture and Farmers Welfare	81	10	Status of samples found sub-standard and action taken
54	53	Agriculture and Farmers Welfare	81	13	Working of Ground Water Cell
55	54	Agriculture and Farmers Welfare	89	16	Introduction
56	55	Agriculture and Farmers Welfare	89	17	Financial Management
57	56	Agriculture and Farmers Welfare	89	18	Irregular benefits disbursed to State Government Pensioners-Rs. 131.40
58	57	Agriculture and Farmers Welfare	89	19	Non-recovery of amount disbursed to income tax payees and ineligible beneficiaries Rs.40.65 crore
59	58	Agriculture and Farmers Welfare	89	20	Benefits extended to more than one family member Rs 4.48. lakh
60	59	Agriculture and Farmers Welfare	89	21	Benefits extended to beneficiaries who do not own agriculture land Rs 2.82 lakh
61	60	Agriculture and Farmers Welfare	89	22	Delay in disbursement of benefits

62	61	Agriculture and Farmers Welfare	89	23	Benefits extended to the deceases to the decease's beneficiaries
63	62	Agriculture and Farmers Welfare	89	24	Deprival of benefits due to pendency of Aadhaar correction
64	63	Agriculture and Farmers Welfare	89	25	Improper execution of the scheme resulted in deprival of benefits to the beneficiaries
65	64	Agriculture and Farmers Welfare	89	26	Non-conducting of social audit for identification of ineligible beneficiaries
66	65	Agriculture and Farmers Welfare	89	27	Non-receipt of administrative expenses Rs.420.38 lakh
67	66	Agriculture and Farmers Welfare	89	28	Deprival of benefits due to PFMS rejection
68	67	Agriculture and Farmers Welfare	89	29	Benefits released to the beneficiaries pending for Physical Verification Rs.8.84 lakh
69	68	Agriculture and Farmers Welfare	89	30	Non-achieving of target of physical verification
70	69	Agriculture and Farmers Welfare	89	31	Non-developing a system to obtain feedback from the stakeholders.
Animal Husbandry and Dairying					
71	1	Animal Husbandry and Dairying	72	49	Receipt of funds from other sources
72	2	Animal Husbandry and Dairying	72	50	Failure in recovering milk cess
73	3	Animal Husbandry and Dairying	72	52	Outsourcing of Artificial Insemination Services
Archaeology and Museums					
74	1	Archaeology and Museums	77	34	Delay in construction of museum and office building and non-achievement of the objective of the department
Architecture					
75	1	Architecture	60	14	Fraudulent drawls and embezzlement of Government money by a Cashier
Civil Aviation					
76	1	Civil Aviation	75	51	Recoverable parking and maintenance charges
Civil Secretariat					
77	1	Civil Secretariat	75	53	Irregular expenditure
78	2	Civil Secretariat	75	54	Allotment of space to banks without execution of agreement
79	3	General Administration	74	49	Withdrawal of posts from the purview of Haryana Public Service Commission
Commissioner Hisar Division					
80	1	Commissioner Hisar Division	72	25	Water quality
81	2	Commissioner Hisar Division	72	26	Silt clearance of canals and drains not done under Mahatma Gandhi National Rural Employment Guarantee Act

82	3	Commissioner Hisar Division	72	27	Non-payment of annuity under Rehabilitation and Resettlement policy
83	4	Commissioner Hisar Division	72	29	Common irregularities in Panchayati Raj Institutions
84	5	Commissioner Hisar Division	72	30	Swarnjayanti Gram Swarajgar Yojna
85	6	Commissioner Hisar Division	72	33	Crime trends
86	7	Commissioner Hisar Division	72	35	Inspection of police stations
Co-operation					
87	1	Co-operation	40	41	Embezzlement
88	2	Co-operation	56	37	Loss due to negligence and improper maintenance of cold storage plant
89	3	Co-operation	58	38	Results of Audit
90	4	Co-operation (Transferred from Finance Department)	58	39	Non-charging of interest and penal interest
91	5	Co-operation	58	71	Storage gain on account of moisture in wheat stocks below norms
92	6	Co-operation	58	137	Non-charging of interest and penal interest
93	7	Co-operation	60	136	Results of Audit
94	8	Co-operation	60	137	Non-redemption of Government share capital
95	9	Co-operation	62	49	Non-redemption of Government share capital
96	10	Co-operation	63	30	Audit in arrears
97	11	Co-operation	63	33	Short levy of audit fee due to incorrect computation of profit
98	12	Co-operation	63	34	Non-deposit of Government share capital
99	13	Co-operation	63	35	Non-redemption of Government share capital due to late fixation of terms and conditions
100	14	Co-operation	63	36	Non-redemption of Government share capital as per terms and conditions
101	15	Co-operation	64	67	Non-redemption of Government share capital
102	16	Co-operation	65	62	Results of Audit
103	17	Co-operation	65	63	Non-deposit of dividend on State share capital
104	18	Co-operation	65	64	Non-realization of dividend on share capital of State Government
105	19	Co-operation	67	39	Regulatory issues and others/ injudicious payment on account of training and managerial subsidies to self-help groups
106	20	Co-operation (Transferred from Finance Department)	68	90	Non-recovery of loans and interest
107	21	Co-operation	68	100	Results of Audit
108	22	Co-operation	68	137	Results of Audit

109	23	Co-operation	70	84	Result of audit
110	24	Co-operation (Transferred from Finance Department)	71	75	Non-raising of demand of guarantee fee
111	25	Co-operation	75	41	Excess release of subsidy and irregular utilisation of unspent amount
112	26	Co-operation	75	42	Non-recovery of audit fee
113	27	Co-operation	75	43	Negligible return from share capital in Co-operative Societies and outstanding loan
114	28	Co-operation	75	44	Rehabilitation of Co-operative Sugar Mills
115	29	Co-operation	75	45	Non-recovery of minimum return on share capital
116	30	Co-operation	75	46	Redemption of share capital of co-operative societies
117	31	Co-operation	75	47	Loan to Co-Operative Sugar Mills
118	32	Co-operation	75	48	Non-recovery of share capital and dividend under Long Term Operation Scheme
119	33	Co-operation	75	49	Transfer of CCM Building to HSAMB
Development and Panchayats					
120	1	Development and Panchayats	34	8	Irregular and wasteful expenditure on books
121	2	Development and Panchayats	73	62	Irregular release/non-utilization of grants
122	3	Development and Panchayats	75	57	Financial management in GPs
123	4	Development and Panchayats	80	35	Financial Management – Delay in release of funds
124	5	Development and Panchayats	80	39	Delay in furnishing utilization certificates
125	6	Development and Panchayats	81	55	Misappropriations, losses, defalcations, etc:
126	7	Development and Panchayats	82	61	Delay in furnishing utilisation certificates (S.F.)
127	8	Development and Panchayats	82	62	Misappropriations, losses, defalcations, etc. (S.F.)
128	9	Development and Panchayats	83	26	Misappropriations, losses, defalcations, etc. (S.F.)
District Gurgaon					
129	1	District Gurgaon	73	93	Allotment of civil works without requirement
130	2	District Gurgaon	73	94	Delay in completion of Civil works
131	3	District Gurgaon	73	100	Construction of haats
132	4	District Gurgaon	73	102	Non-completion of dwelling units
133	5	District Gurgaon	73	104	Allotment of houses
134	6	District Gurgaon	73	106	Physical verification
135	7	District Gurgaon	73	107	Excess expenditure over estimate
136	8	District Gurgaon	73	108	Non-revision of list of BPL/AAY beneficiaries

Education					
137	1	Education	48	29	Purchases without assessment of requirement
138	2	Education	56	4	Nutritional support to Primary Education
139	3	Education	58	56	Management cost in excess of norms
140	4	Education	58	57	Programme management.
141	5	Education	58	58	Civil Works
142	6	Education	58	60	Training
143	7	Education	62	67	CBI inquiry
144	8	Education	70	22	Los due to non-availing of full Central assistance
145	9	Education	71	27	Parking of funds outside Government Accounts
146	10	Education	74	4	Information and Communication Technology
147	11	Education	74	5	Opening of Government Model Schools
148	12	Education	74	6	Scheme for establishment of Government Model Sanskriti Schools
149	13	Elementary Education	77	17	MDM not provided to the students of Government Aided Schools
150	14	School Education (HSSPP)	81	26	Non-recovery of funds from defaulters
151	15	School Education (HSSPP)	81	27	Suspected embezzlement of funds
152	16	School Education (HSSPP)	81	28	Non-functional girls' hostels:
153	17	School Education (HSSPP)	81	29	Poor/unsatisfactory functioning of ICT laboratories:
154	18	School Education (HSSPP)	82	26	Double disbursement of scholarships
155	19	School Education (HSSPP)	82	27	Misappropriations, losses, defalcations, etc. (S.F.)
156	20	School education	83	14	Delay in submission of Utilisation Certificates
157	21	School education	83	15	Misappropriations, losses, thefts, etc
158	22	School education	89	65	Misappropriations, losses, thefts, etc
Environment & Climate Change					
159	1	Environment	58	83	Implementation of environmental Acts and Rules relating to Water Pollution
160	2	Environment	58	84	Status of water pollution
161	3	Environment	58	85	Treatment of Industrial effluent
162	4	Environment	58	88	Environment training, education and awareness
163	5	Environment	60	67	Status of industrial pollution
164	6	Environment	60	69	Rice shelling units/solvent extraction plants
165	7	Environment	60	72	Waste Management
166	8	Environment	68	24	Assessment of waste and risks associated with it

167	9	Environment	74	45	Implementation of Bio Medical waste Management Rules in Haryana
168	10	Environment	74	46	Loss of interest due to blockade of funds
169	11	Environment	74	47	Delay in furnishing utilization certificates
170	12	Environment	77	37	Avoidable payment of Income Tax
171	13	Environment	77	38	Delay in furnishing utilization certificates
172	14	Environment	79	22	Operations without Consent to Establish and Consent to Operate
173	15	Environment	79	23	Lack of verification of EC compliance
174	16	Environment	79	24	Non-compliance of conditions of pollution control
175	17	Environment	79	25	Non-compliance of environment impact monitoring aspects
176	18	Environment	79	26	Environmental parameters for Air, Surface Water, Ground Water and Noise beyond permissible limits
177	19	Environment	79	27	Delay in furnishing utilization certificates
178	20	Environment	80	48	Delay in furnishing utilization certificates
179	21	Environment	81	51	Delay in furnishing utilization certificates:
180	22	Environment	83	24	Delay in submission of Utilisation Certificates
181	23	Environment	89	63	Delay in submission of Utilisation Certificates
Excise and Taxation					
182	1	Excise and Taxation	22	54	Shortfall in duty.
183	2	Excise and Taxation	23	55	Result of test audit in general
184	3	Excise and Taxation	23	57	Failure to initiate action to recover the licence fee
185	4	Excise and Taxation	23	59	Loss of duty on excess wastage in bottling operation
186	5	Excise and Taxation	25	67	Irregular allowance for wastage
187	6	Excise and Taxation	28	44	Non-recovery of licence fee and interest
188	7	Excise and Taxation	29	50	Non-levy of penalty
189	8	Excise and Taxation	29	51	Non-levy of penalty
190	9	Excise and Taxation	29	53	Interest not charged
191	10	Excise and Taxation	34	66	Short-levy/non-levy of purchase tax
192	11	Excise and Taxation	34	69	Non-levy of penalty
193	12	Excise and Taxation	34	70	Non-filing the quarterly returns
194	13	Excise and Taxation	36	58	Results of Audit (Sales Tax)
195	14	Excise and Taxation	38	79	Suppression of purchases
196	15	Excise and Taxation	38	81	Irregular stay of tax and interest
197	16	Excise and Taxation	38	87	Recovery at the instance of Audit

198	17	Excise and Taxation	40	55	Delay in re-assessment of remand cases
199	18	Excise and Taxation	40	57	Appeals entertained without deposit of tax
200	19	Excise and Taxation	40	60	Loss of revenue due to delays in assessment and demand of tax
201	20	Excise and Taxation	40	66	Incorrect deduction on account of sales to registered dealers
202	21	Excise and Taxation	40	69	Interest not charged
203	22	Excise and Taxation	40	74	Non-recovery of duty on wastage in excess norms
204	23	Excise and Taxation	42	109	Frauds and evasion of taxes
205	24	Excise and Taxation	42	113	Delay in taking up of appeal cases
206	25	Excise and Taxation	42	115	Stay of Sales Tax demands by the Appellate Authorities
207	26	Excise and Taxation	42	116	Recovery of Demands in arrears under Sales Tax
208	27	Excise and Taxation	42	118	Non-recovery of arrears due to delay in assessment
209	28	Excise and Taxation	42	119	Failure to verify the genuineness of dealers/sureties
210	29	Excise and Taxation	42	120	Irregular grant of exemption certificate
211	30	Excise and Taxation	42	121	Delay in initiating/non-pursuance of recovery proceedings
212	31	Excise and Taxation	42	125	Application of incorrect rate of tax
213	32	Excise and Taxation	42	126	Non/Short levy of interest
214	33	Excise and Taxation	42	127	Results of Audit
215	34	Excise and Taxation	42	129	Loss of revenue due to re-auction of vends
216	35	Excise and Taxation	42	132	Loss due to non-observance of prescribed procedure regarding auction of vends
217	36	Excise and Taxation	42	138	Results of Audit
218	37	Excise and Taxation	42	139	Under assessment due to irregular grant of exemption to non- manufacturers
219	38	Excise and Taxation	42	142	Under assessment due to short levy of purchase tax and incorrect deduction
220	39	Excise and Taxation	42	144	Short levy of penalty
221	40	Excise and Taxation	42	145	Results of Audit
222	41	Prohibition, Excise and Taxation	44	95	Non-registration of dealers liable to registration
223	42	Prohibition, Excise and Taxation	44	96	Grant of Certificates of registration without following proper procedure
224	43	Prohibition, Excise and Taxation	44	97	Non-observance of departmental instructions regarding cross verifications
225	44	Prohibition, Excise and Taxation	44	98	Non-observance of prescribed procedures for receipt and issue of declaration forms

226	45	Prohibition, Excise and Taxation	44	99	Non-observance of prescribed procedures for receipt and issue of declaration forms
227	46	Prohibition, Excise and Taxation	44	100	Irregular deduction allowed against stolen forms
228	47	Prohibition, Excise and Taxation	44	101	Incorrect deduction from turnover
229	48	Prohibition, Excise and Taxation	44	102	Incorrect levy of Concessional rate of Tax
230	49	Prohibition, Excise and Taxation	44	103	Other points of interest
231	50	Prohibition, Excise and Taxation	44	106	Results of Audit
232	51	Prohibition, Excise and Taxation	44	107	Interest not charged
233	52	Prohibition, Excise and Taxation	46	42	Results of Audit
234	53	Commercial Taxes	46	46	Outstanding inspection s and audit observations
235	54	Commercial Taxes	46	47	Results of Audit
236	55	Commercial Taxes	46	48	Sales Tax Check Barriers
237	56	Commercial Taxes	46	50	Short levy of Purchases Tax
238	57	Commercial Taxes	46	51	Non/Short levy of interest and penalty
239	58	Commercial Taxes	46	52	Results of Audit
240	59	Excise and Taxation	48	37	Results of Audit
241	60	Excise and Taxation	48	43	Irregular deduction allowed against invalid declaration forms
242	61	Excise and Taxation	48	44	Loss of revenue due to defray in finalization of assessment
243	62	Excise and Taxation	48	45	Non-levy of interest and penalty
244	63	Excise and Taxation	50	118	Under assessment due to inadmissible deduction from turnover
245	64	Excise and Taxation	50	120	Under assessment due to irregular deduction allowed against invalid declaration forms and non/short levy of purchase/sales tax
246	65	Excise and Taxation	50	122	Under assessment
247	66	Excise and Taxation	50	124	Under assessment due to application of incorrect rates of tax
248	67	Excise and Taxation	50	125	Non/short levy of purchase tax
249	68	Excise and Taxation	50	126	Results of Audit
250	69	Excise and Taxation	50	127	Internal control mechanism of receipts from distilleries and breweries
251	70	Excise and Taxation	50	128	Low yield of spirit

252	71	Excise and Taxation	50	129	Loss of spirit due to re-distillation
253	72	Excise and Taxation	50	133	Interest short charged
254	73	Excise and Taxation	52	94	Arrears in revenue
255	74	Excise and Taxation	52	95	Arrears in assessment
256	75	Excise and Taxation	52	96	Frauds and evasions of taxes/duties
257	76	Excise and Taxation	52	97	Results of Audit
258	77	Excise and Taxation	52	101	Under assessment due to non-levy of tax on branch transfers/consignment sale
259	78	Excise and Taxation	52	102	Under assessment due to non-submission of declaration forms.
260	79	Excise and Taxation	52	104	Arrears in assessments
261	80	Excise and Taxation	52	105	Evasion of tax due to suppression of purchases
262	81	Excise and Taxation	52	106	Under assessment due to incorrect deduction allowed against invalid declaration forms
263	82	Excise and Taxation	52	107	Incorrect levy of concessional rate of tax
264	83	Excise and Taxation	52	108	Inadmissible deduction from turnover
265	84	Excise and Taxation	52	109	Non-levy of purchase tax.
266	85	Excise and Taxation	52	112	Non-levy of tax
267	86	Excise and Taxation	52	114	Under assessment due to excess rebate
268	87	Excise and Taxation	52	115	Non-levy of penalty
269	88	Excise and Taxation	52	116	Non-reconciliation of revenue deposits into treasury
270	89	Excise and Taxation	52	117	Results of Audit
271	90	Excise and Taxation	52	118	Short/non-recovery of passenger tax
272	91	Excise and Taxation	54	64	Arrears in revenue
273	92	Excise and Taxation	54	65	Arrears in assessment
274	93	Excise and Taxation	54	67	Results of Audit
275	94	Excise and Taxation	54	68	Disposal of appeal cases
276	95	Excise and Taxation	54	69	Delay in finalizing assessments
277	96	Excise and Taxation	54	70	Delay in finalization of remand cases
278	97	Excise and Taxation	54	72	Recovery certification cases
279	98	Excise and Taxation	54	73	Incorrect levy of concessional rate of tax
280	99	Excise and Taxation	54	74	Incorrect deduction allowed against invalid declaration forms
281	100	Excise and Taxation	54	75	Inadmissible deduction from turnover
282	101	Excise and Taxation	54	76	Short levy of tax on sales to Non-government bodies

283	102	Excise and Taxation	54	77	Excess refund due to incorrect exemption for payment of tax
284	103	Excise and Taxation	54	78	Under assessment due to excess rebate
285	104	Excise and Taxation	54	79	Results of Audit
286	105	Excise and Taxation	54	80	Incorrect levy of entertainments duty
287	106	Prohibition, Excise and Taxation	56	20	Fraudulent drawls and embezzlement of Government money
288	107	Excise and Taxation	58	4	Arrears in revenue
289	108	Excise and Taxation	58	5	Arrears in assessment
290	109	Excise and Taxation	58	6	Frauds and evasions of taxes/duties
291	110	Excise and Taxation	58	8	Results of Audit
292	111	Excise and Taxation	58	9	Cross verification by Audit
293	112	Excise and Taxation	58	10	Incorrect deduction from turnover
294	113	Excise and Taxation	58	12	Non-levy of purchase tax
295	114	Excise and Taxation	58	13	Non-recovery of tax
296	115	Excise and Taxation	58	15	Non/short levy of purchase tax
297	116	Excise and Taxation	58	16	Non-levy of tax
298	117	Excise and Taxation	58	17	Results of Audit
299	118	Excise and Taxation	58	18	Short realization of passenger tax
300	119	Excise and Taxation	58	101	Arrears in revenue
301	120	Excise and Taxation	58	102	Arrears in assessment
302	121	Excise and Taxation	58	103	Frauds and evasions of taxes/duties
303	122	Excise and Taxation	58	105	Results of Audit
304	123	Excise and Taxation	58	106	Evasion in sales tax
305	124	Excise and Taxation	58	107	Non-compliance of departmental instructions regarding cross verification
306	125	Excise and Taxation	58	108	Under assessment of 'notional' sales tax liability computed on taxable turnover
307	126	Excise and Taxation	58	109	Non-levy of purchase tax
308	127	Excise and Taxation	58	110	Non-recovery of tax
309	128	Excise and Taxation	58	111	Non-levy of interest
310	129	Excise and Taxation	58	112	Under assessment due to excess rebate
311	130	Excise and Taxation	58	113	Results of Audit
312	131	Excise and Taxation	58	114	Short realization of passengers tax towards expenditure
313	132	Excise and Taxation	58	115	Non-recovery of licence fee

314	133	Excise and Taxation	60	95	Arrears in revenue
315	134	Excise and Taxation	60	99	Outstanding inspection s and audit observations
316	135	Excise and Taxation	60	101	Results of Audit
317	136	Excise and Taxation	60	102	Recovery of sales tax in arrears
318	137	Excise and Taxation	60	103	Non-recovery due to delay in assessment
319	138	Excise and Taxation	60	104	Non-delay in raising of demands for the assessed dues
320	139	Excise and Taxation	60	105	Failure to initiate follow up action for recovery of arrears
321	140	Excise and Taxation	60	106	Disposal of recovery certificates
322	141	Excise and Taxation	60	107	Demands under stay
323	142	Excise and Taxation	60	108	Non-inclusion of interest in the demand sent to the liquidator
324	143	Excise and Taxation	60	109	Under assessment of notional sales tax liability
325	144	Excise and Taxation	60	110	Application of incorrect rate of tax
326	145	Excise and Taxation	60	111	Non-levy of purchase tax
327	146	Excise and Taxation	60	112	Non-recovery of tax
328	147	Excise and Taxation	60	113	Results of Audit
329	148	Excise and Taxation	62	3	Arrears in revenue
330	149	Excise and Taxation	62	4	Arrears in assessment
331	150	Excise and Taxation	62	5	Frauds and evasions of taxes/duties
332	151	Excise and Taxation	62	6	Results of Audit
333	152	Excise and Taxation	62	7	Assessment in arrear
334	153	Excise and Taxation	62	8	Irregularities in the grant of eligibility certificates
335	154	Excise and Taxation	62	9	Incorrect acceptance of applications
336	155	Excise and Taxation	62	10	Incorrect determination of zones
337	156	Excise and Taxation	62	11	Implementation of the Scheme by Sales Tax Department
338	157	Excise and Taxation	62	12	Excess availing of tax deferment
339	158	Excise and Taxation	62	13	Irregularities in assessment of exempted/deferred units
340	159	Excise and Taxation	62	14	Under-assessment due to application of concessional rate of tax
341	160	Excise and Taxation	62	15	Under-assessment tax due to irregular deduction
342	161	Excise and Taxation	62	16	Under assessment of notional sales tax liability
343	162	Excise and Taxation	62	17	Non-monitoring of exempted/deferred units
344	163	Excise and Taxation	62	18	Non-levy of purchase tax

345	164	Excise and Taxation	62	19	Non-levy of tax on lease rent
346	165	Excise and Taxation	62	20	Non-levy/under assessment of purchase tax due to application of incorrect rate of tax
347	166	Excise and Taxation	62	21	Irregular deduction allowed against invalid declaration forms
348	167	Excise and Taxation	62	22	Non-levy of interest and penalty
349	168	Excise and Taxation	62	23	Non-raising of demands for interest
350	169	Excise and Taxation	62	24	Non-realization of tax
351	170	Excise and Taxation	62	25	Results of Audit
352	171	Excise and Taxation	62	26	Receipts of excise duty from auction of venders
353	172	Excise and Taxation	62	27	Short recovery of licence fee and interest
354	173	Excise and Taxation	62	28	Loss of revenue due to re-auction of vends
355	174	Excise and Taxation	62	29	Non-recovery due to incorrect adjustment of security
356	175	Excise and Taxation	62	33	Results of Audit
357	176	Excise and Taxation	62	34	Non/short realization of passengers tax
358	177	Excise and Taxation	63	3	Arrears of revenue
359	178	Excise and Taxation	63	4	Evasion of tax
360	179	Excise and Taxation	63	5	Results of Audit
361	180	Excise and Taxation	63	6	Position of collection of revenue receipts and arrears
362	181	Excise and Taxation	63	7	Delay in finalization of remand cases
363	182	Excise and Taxation	63	8	Under assessment of tax due to incorrect deduction of subsequent sale under CST
364	183	Excise and Taxation	63	9	Under assessment of tax due to inadmissible deduction
365	184	Excise and Taxation	63	10	Non-levy of purchase tax
366	185	Excise and Taxation	63	11	Non-levy of interest and penalty
367	186	Excise and Taxation	63	12	Non-recovery of tax
368	187	Excise and Taxation	63	13	Other tax receipts
369	188	Excise and Taxation	63	14	Non-recovery of penalties
370	189	Excise and Taxation	63	15	Non/short realization of passenger's tax
371	190	Excise and Taxation	63	16	Short/non-recovery of entertainment duty
372	191	Excise and Taxation	64	25	Arrears of revenue
373	192	Excise and Taxation	64	26	Arrears in assessments
374	193	Excise and Taxation	64	27	Evasion of tax
375	194	Excise and Taxation	64	28	Write-off and waiver of revenue

376	195	Excise and Taxation	64	29	Results of Audit
377	196	Excise and Taxation	64	30	Delay in assessments and their impact on revenue and collection of sales tax demands
378	197	Excise and Taxation	64	31	Absence of provisions for finalizing assessments
379	198	Excise and Taxation	64	32	Recovery Certificates
380	199	Excise and Taxation	64	34	Delay in issue of demand notice
381	200	Excise and Taxation	64	35	Delay in finalization of assessment
382	201	Excise and Taxation	64	37	Under assessment due to incorrect deduction at first stage
383	202	Excise and Taxation	64	38	Non-levy of purchase tax
384	203	Excise and Taxation	64	39	Non-levy of interest
385	204	Excise and Taxation	64	40	Results of Audit
386	205	Excise and Taxation	64	41	Short recovery of licence fee and interest
387	206	Excise and Taxation	64	42	Non/short realization of passenger's tax
388	207	Excise and Taxation	65	26	Arrears of revenue
389	208	Excise and Taxation	65	27	Arrears in assessments
390	209	Excise and Taxation	65	28	Evasion of tax
391	210	Excise and Taxation	65	29	Write-off and waiver of revenue
392	211	Excise and Taxation	65	30	Results of Audit
393	212	Excise and Taxation	65	31	Disposal of remand cases
394	213	Excise and Taxation	65	32	Non-levy of penalty
395	214	Excise and Taxation	65	33	Delay in deciding cases in revision
396	215	Excise and Taxation	65	34	Under assessment due to incorrect deduction from gross turnover
397	216	Excise and Taxation	65	35	Non-levy of purchase tax
398	217	Excise and Taxation	65	36	Application of incorrect rate of tax
399	218	Excise and Taxation	65	37	Irregular refund of tax
400	219	Excise and Taxation	65	38	Under assessment due to non-levy of surcharge
401	220	Excise and Taxation	65	39	Results of Audit
402	221	Excise and Taxation	65	40	Non-recovery of penalty
403	222	Excise and Taxation	65	41	Non-imposition of fine
404	223	Excise and Taxation	65	42	Loss of revenue due to re-auction of vend
405	224	Excise and Taxation	67	40	Arrears of revenue
406	225	Excise and Taxation	67	41	Arrears in assessments
407	226	Excise and Taxation	67	42	Evasion of tax

408	227	Excise and Taxation	67	43	Write-off and waiver of revenue
409	228	Excise and Taxation	67	44	Refunds
410	229	Excise and Taxation	67	45	Results of Audit
411	230	Excise and Taxation	67	46	Evasion of tax by unregistered dealers/Non-levy of tax on contractures
412	231	Excise and Taxation	67	47	Acceptance of incomplete/ invalid declaration forms
413	232	Excise and Taxation	67	48	Acceptance of incomplete/ invalid declaration forms
414	233	Excise and Taxation	67	49	Non-compliance of departmental instructions regarding cross verification
415	234	Excise and Taxation	67	50	Non-compliance of departmental instructions regarding cross verification
416	235	Excise and Taxation	67	51	Non-compliance of departmental instructions regarding cross verification
417	236	Excise and Taxation	67	52	Non-compliance of departmental instructions regarding cross verification
418	237	Excise and Taxation	67	54	Non-levy of interest and penalty
419	238	Excise and Taxation	67	56	Incorrect allowance of concessional rate
420	239	Excise and Taxation	67	58	Under assessment due to application of incorrect rate of tax
421	240	Excise and Taxation	67	59	Under assessment due to application of incorrect rate of tax
422	241	Excise and Taxation	67	60	Results of Audit
423	242	Excise and Taxation	67	61	Uncollected Excise revenue
424	243	Excise and Taxation	67	62	Short recovery of licence fee and interest
425	244	Excise and Taxation	67	63	Non-recovery of additional licence fee for lifting of short/additional quota
426	245	Excise and Taxation	67	64	Non-imposition/recovery of compounding fee
427	246	Excise and Taxation	67	65	Non-imposition/recovery of compounding fee
428	247	Excise and Taxation	67	66	Results of Audit
429	248	Excise and Taxation	67	67	Arrears of revenue
430	249	Excise and Taxation	67	68	Non-short realization of passengers tax/ Transport co- operative societies
431	250	Excise and Taxation	67	69	Maxi cabs, taxis and auto rickshaws
432	251	Excise and Taxation	67	70	City bus service
433	252	Excise and Taxation	67	71	Non-levy of interest
434	253	Excise and Taxation	67	72	Non-realization of goods tax and additional tax
435	254	Excise and Taxation	67	73	Non-registration of maxi cabs
436	255	Excise and Taxation	67	74	Non-disposal of challans

437	256	Excise and Taxation	68	61	Arrears of revenue
438	257	Excise and Taxation	68	62	Arrears in assessments
439	258	Excise and Taxation	68	63	Evasion of tax
440	259	Excise and Taxation	68	64	Write-off and waiver of revenue
441	260	Excise and Taxation	68	65	Refunds
442	261	Excise and Taxation	68	66	Results of Audit
443	262	Excise and Taxation	68	67	Non-levy of interest
444	263	Excise and Taxation	68	68	Non-levy of interest and penalty
445	264	Excise and Taxation	68	69	Arrears of sales tax
446	265	Excise and Taxation	68	70	Non-inclusion of interest in the demand sent to liquidator
447	266	Excise and Taxation	68	71	Under assessment of tax due to incorrect determination of gross turnover
448	267	Excise and Taxation	68	72	Under assessment of tax due to application of incorrect rate
449	268	Excise and Taxation	68	73	Non-levy of tax on liquor
450	269	Excise and Taxation	68	74	Results of Audit
451	270	Excise and Taxation	68	75	Non/short realization of passenger's tax
452	271	Excise and Taxation	68	76	Non/short realization of passenger's tax
453	272	Excise and Taxation	68	77	Non-levy/recovery of penalty
454	273	Excise and Taxation	68	78	Non-levy/recovery of penalty
455	274	Excise and Taxation	68	102	Analysis of arrears of revenue
456	275	Excise and Taxation	68	103	Arrears in assessments
457	276	Excise and Taxation	68	104	Performance of assessments
458	277	Excise and Taxation	68	105	Evasion of tax
459	278	Excise and Taxation	68	106	Write off and waiver of revenue
460	279	Excise and Taxation	68	107	Refunds
461	280	Excise and Taxation	68	108	Compliance with the earlier Audit s
462	281	Excise and Taxation	68	109	Results of Audit
463	282	Excise and Taxation	68	110	Absence of mechanism to verify the tax deposited before allowing input tax credit
464	283	Excise and Taxation	68	111	Absence of a monitoring mechanism to ensure cross verification of purchase transactions
465	284	Excise and Taxation	68	112	Misuse of declaration forms STD-IV/VAT-DI and C
466	285	Excise and Taxation	68	113	Incorrect allowing of exemption/ concession without declarations/ documents or against incomplete declaration/documents

467	286	Excise and Taxation	68	114	Non-levy of penalty
468	287	Excise and Taxation	68	115	Non-levy of penalty
469	288	Excise and Taxation	68	116	Short recovery of lump sum tax on Works contract
470	289	Excise and Taxation	68	117	Excess allowing of input tax credit
471	290	Excise and Taxation	68	118	Underassessment of tax due to allowing of excess benefit of deferment
472	291	Excise and Taxation	68	119	Underassessment of tax due to application of incorrect rate
473	292	Excise and Taxation	68	120	Inadmissible allowing of input tax credit
474	293	Excise and Taxation	68	121	Results of Audit
475	294	Excise and Taxation	68	122	Non/short realization of passenger's tax from Co-operative Transport Societies
476	295	Excise and Taxation	68	123	Non/short realization of passengers tax from educational institutions
477	296	Excise and Taxation	68	124	Non/short recovery of passenger's tax from tax from City Bus Operators
478	297	Excise and Taxation	68	125	Results of Audit
479	298	Excise and Taxation	68	126	Non-realisation of differential licence fee
480	299	Excise and Taxation	68	127	Short recovery of licence fee and interest
481	300	Excise and Taxation	70	31	Analysis of arrears of revenue
482	301	Excise and Taxation	70	32	Arrears in assessments
483	302	Excise and Taxation	70	33	Evasion of tax
484	303	Excise and Taxation	70	34	Write off and waiver of revenue
485	304	Excise and Taxation	70	35	Refunds
486	305	Excise and Taxation	70	36	Result of Audit
487	306	Excise and Taxation	70	37	Disposal of attached property
488	307	Excise and Taxation	70	38	Issue of recovery certificates
489	308	Excise and Taxation	70	39	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
490	309	Excise and Taxation	70	40	Non-recovery of inter-district and inter-state arrears due to lack of co-ordination between the departmental officers and revenue authorities
491	310	Excise and Taxation	70	41	Absence of provisions under HVAT Act to entertain appeals only on pre-payment of additional demands in dispute
492	311	Excise and Taxation	70	42	Absence of provision regarding allowances in instalments in payment of arrears due
493	312	Excise and Taxation	70	43	Disposal of appeal cases by JETCs

494	313	Excise and Taxation	70	44	Non-declaration of arrears under Punjab Land Revenue Act
495	314	Excise and Taxation	70	45	Failure to initiate follow up action for recovery of arrears within the district
496	315	Excise and Taxation	70	46	Disposal of immovable property during the currency of recovery of arrears
497	316	Excise and Taxation	70	47	Underassessment of tax due to allowing of excess benefit of deferment'
498	317	Excise and Taxation	70	48	Incorrect allowing of input tax credit
499	318	Excise and Taxation	70	49	Underassessment of tax due to inadmissible deduction from gross turnover
500	319	Excise and Taxation	70	50	Result of audit
501	320	Excise and Taxation	70	51	Non-realization of differential license fee
502	321	Excise and Taxation	70	52	Short recovery of license fee and interest
503	322	Excise and Taxation	70	53	Short recovery of license fee and interest
504	323	Excise and Taxation	70	54	Non-recovery of penalty
505	324	Excise and Taxation	70	55	Result of audit
506	325	Excise and Taxation	70	56	Educational institutions
507	326	Excise and Taxation	70	57	Transport co-operative societies
508	327	Excise and Taxation	70	58	City bus operators
509	328	Excise and Taxation	71	34	Compliance with the earlier Audit s
510	329	Excise and Taxation	71	35	Analysis of arrears of revenue
511	330	Excise and Taxation	71	36	Position of Inspection s
512	331	Excise and Taxation	71	37	Results of audit
513	332	Excise and Taxation	71	38	Leased machinery and equipments
514	333	Excise and Taxation	71	39	Short/non-levy of purchase tax and penalty due misuse of VAT-DI
515	334	Excise and Taxation	71	40	Short levy of lump sum tax on works contract
516	335	Excise and Taxation	71	41	Underassessment of tax due inadmissible deduction from gross turnover
517	336	Excise and Taxation	71	42	Underassessment of tax due inadmissible deduction from gross turnover
518	337	Excise and Taxation	71	43	Evasion of value added tax due to Suppression of purchases and sales
519	338	Excise and Taxation	71	44	Analysis of arrears of revenue
520	339	Excise and Taxation	71	45	Position of Audit s
521	340	Excise and Taxation	71	46	Results of audit
522	341	Excise and Taxation	71	47	Non-recovery/levy of penalty on illicit liquor owners

523	342	Excise and Taxation	71	48	Non-recovery/levy of penalty on illicit liquor owners
524	343	Excise and Taxation	71	49	Short/non-recovery of license fee and interest
525	344	Excise and Taxation	71	50	Short/non-recovery of license fee and interest
526	345	Excise and Taxation	71	51	Short/non-recovery of license fee and interest
527	346	Excise and Taxation	71	52	Analysis of arrears of revenue\
528	347	Excise and Taxation	71	53	Position of Audit s
529	348	Excise and Taxation	71	54	Results of audit
530	349	Excise and Taxation	71	55	City bus operators
531	350	Excise and Taxation	72	63	Analysis of arrears of revenue
532	351	Excise and Taxation	72	66	Results of audit
533	352	Excise and Taxation	72	67	Lack of co-ordination between implementing Agencies to recover the demand on premature Closure of business
534	353	Excise and Taxation	72	74	Irregular grant of concession/ exemption on invalid Forms/forms issued to other dealers
535	354	Excise and Taxation	72	75	Short/non-accounting of goods imported through Use of declaration form
536	355	Excise and Taxation	72	76	Input tax credit allowed incorrectly
537	356	Excise and Taxation	72	78	Incorrect deductions of High sea sale and Transit Sale
538	357	Excise and Taxation	72	79	Transit sale
539	358	Excise and Taxation	72	80	Transit sale
540	359	Excise and Taxation	72	81	Evasion of value added tax due to Suppression Of purchases and sale
541	360	Excise and Taxation	72	82	Non-realisation of differential license fee on Re-action
542	361	Excise and Taxation	73	112	Evasion of tax
543	362	Excise and Taxation	73	113	Non-Production of records to Audit for scrutiny
544	363	Excise and Taxation	73	114	Arrears in assessments
545	364	Excise and Taxation	73	117	Material supplied by contracted to contractor
546	365	Excise and Taxation	73	118	Other interesting cases
547	366	Excise and Taxation	73	121	Evasion of tax due to suppression of sales
548	367	Excise and Taxation	73	123	Analysis of arrears of revenue
549	368	Excise and Taxation	73	124	Non-realisation of differential license fee on re-auction
550	369	Excise and Taxation	73	125	Non/short recovery of interest
551	370	Excise and Taxation	73	126	Non/short recovery of license fee and interest

552	371	Excise and Taxation	74	70	Arrears in assessments
553	372	Excise and Taxation	74	71	Evasion of tax detected by the Department
554	373	Excise and Taxation	74	72	ITC allowed on Petroleum Products
555	374	Excise and Taxation	74	74	Incorrect/less reversal of ITC
556	375	Excise and Taxation	74	76	Non-levy of tax and penalty on bogus claim of ITC
557	376	Excise and Taxation	74	77	Excess benefit of ITC
558	377	Excise and Taxation	74	79	Non-production of records
559	378	Excise and Taxation	74	83	Under assessment of tax due to application of incorrect rate of tax
560	379	Excise and Taxation	74	85	Evasion of tax by submitting fake declaration forms 'C'
561	380	Excise and Taxation	74	89	Non-realisation of differential amount of license fee on re- allotment of vends
562	381	Excise and Taxation	74	90	Non/short recovery of license fee and interest
563	382	Excise and Taxation	74	91	Non/short recovery of licence fee and interest
564	383	Excise and Taxation	74	92	Non-levy / recovery of penalty for illegal possession and trade of liquor
565	384	Excise and Taxation	74	93	Non/short realization of passenger's tax from taxi/maxi owners
566	385	Excise and Taxation	75	75	Cases finalized after a delay of six months (under HGST Act):
567	386	Excise and Taxation	75	76	Disposal of remand cases under Haryana Value Addex Tax
568	387	Excise and Taxation	75	77	Disposal of remand cases under Haryana Value Added Tax Act
569	388	Excise and Taxation	75	78	Non-compliance of directions of the Appellate Authority
570	389	Excise and Taxation	75	79	Non-compliance of directions of the Appellate Authority
571	390	Excise and Taxation	75	80	Revision Cases
572	391	Excise and Taxation	75	82	Under assessment of tax due to application of incorrect rates of tax: Non/short leavey of tax
573	392	Excise and Taxation	75	83	Non-levy of penalty for bogus ITC claim/sale suppression
574	393	Excise and Taxation	75	84	Suppression of Sale – Non levey of penalty for bogus ITC claim
575	394	Excise and Taxation	75	85	Suppression of Sale – Non levey of penalty for bogus ITC claim
576	395	Excise and Taxation	75	87	Evasion of tax by registered dealers
577	396	Excise and Taxation	75	89	Non/short levy of interest

578	397	Excise and Taxation	75	90	Result of Audit
579	398	Excise and Taxation	75	91	Non / short recovery of license fee from the licensees
580	399	Excise and Taxation	75	92	Non/short recovery of license fee from the licensees
581	400	Excise and Taxation	75	93	Surety bonds not collected before the allotment of vends
582	401	Excise and Taxation	75	94	Non-realization of differential license fee on re-auction
583	402	Excise and Taxation	75	95	Non / short recovery of interest
584	403	Excise and Taxation	75	96	Non-levy/realization of penalty for short lifting of quarterly quota of liquor
585	404	Excise and Taxation	75	97	Non-levy/recovery of penalty for illegal possession and trade of liquor
586	405	Excise and Taxation	78	1	Evasion of tax detected by the Department
587	406	Excise and Taxation	78	2	Non-production of records to audit for scrutiny
588	407	Excise and Taxation	78	3	Absence of provision for finalization of assessment besides cancellation of Registration Certificate (RC)
589	408	Excise and Taxation	78	4	Non-registration of works contractors
590	409	Excise and Taxation	78	5	Reduction in number of scrutiny cases
591	410	Excise and Taxation	78	6	Underassessment/irregular refund of tax due to application of incorrect rate of tax
592	411	Excise and Taxation	78	7	Underassessment due to allowing benefit against fake forms
593	412	Excise and Taxation	78	8	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
594	413	Excise and Taxation	78	9	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
595	414	Excise and Taxation	78	10	Evasion of tax due to suppression of sales/purchases and failure to levy penalty thereon
596	415	Excise and Taxation	78	11	Underassessment due to non-levy of tax/interest/surcharge and allowing excess benefit of tax concession
597	416	Excise and Taxation	78	12	Underassessment / Excess refund due to non / incorrect reversal of ITC
598	417	Excise and Taxation	78	13	Underassessment / Excess refund due to non / incorrect reversal of ITC
599	418	Excise and Taxation	78	14	Underassessment / Excess refund due to non / incorrect reversal of ITC
600	419	Excise and Taxation	78	15	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2
601	420	Excise and Taxation	78	16	Underassessment/irregular refund due to misuse of form VAT D-1/VAT D-2

602	421	Excise and Taxation	78	17	Non-consideration of stock of Paddy/Rice purchased against form VAT-D2
603	422	Excise and Taxation	78	18	Non-levy of penalty under Section 10A of CST Act
604	423	Excise and Taxation	78	19	Excess refund due to allowing deduction against invalid documents
605	424	Excise and Taxation	78	20	Irregular refund to contractors/traders
606	425	Excise and Taxation	78	21	Irregular refund to contractors of DMRC
607	426	Excise and Taxation	78	22	Non-maintenance of Demand and Collection register (DCR) of returns (VAT G-8)
608	427	Excise and Taxation	78	23	Late servicing of assessment orders and demand notices
609	428	Excise and Taxation	78	24	Non-examination of assessment cases by DETCs/JETCs
610	429	Excise and Taxation	78	25	Loss of revenue due to delay in re-assessment of the cases
611	430	Excise and Taxation	78	26	Recovery of demand created during the year
612	431	Excise and Taxation	78	27	Incorrect benefit of ITC on goods not sold
613	432	Excise and Taxation	78	29	Non/short levy of tax due to incorrect classification
614	433	Excise and Taxation	78	30	Excess allowance of deposit of tax
615	434	Excise and Taxation	78	31	Non-levy of tax on sale of chemicals
616	435	Excise and Taxation	78	32	Short levy of tax on sale of pipes
617	436	Excise and Taxation	78	33	Non-levy of additional tax/penalty for misuse of Form VAT D-1
618	437	Excise and Taxation	78	34	Evasion of tax due to suppression of Sales
619	438	Excise and Taxation	78	35	Results of audit
620	439	Excise and Taxation	78	36	Non/short Levy of license Fee and interest
621	440	Excise and Taxation	78	37	Non/short Levy of license Fee and interest
622	441	Excise and Taxation	78	38	Non-levy/recovery of penalty for illegal possession and trade of liquor
623	442	Excise and Taxation	82	73	Non-production of records to audit for scrutiny
624	443	Excise and Taxation	82	74	Non-disposal of attached property
625	444	Excise and Taxation	82	75	Deletion of demand against false forms
626	445	Excise and Taxation	82	76	Irregular deletion/concealment of arrears
627	446	Excise and Taxation	82	77	Failure to initiate follow up action
628	447	Excise and Taxation	82	78	Non-levy of interest
629	448	Excise and Taxation	82	79	Under assessment of tax due to calculation mistake
630	449	Excise and Taxation	82	80	Short/Non-levy of tax due to incorrect classification
631	450	Excise and Taxation	82	81	Short/Non-levy of tax due to incorrect classification

632	451	Excise and Taxation	82	82	Short/Non-levy of tax due to incorrect classification
633	452	Excise and Taxation	82	83	Non-levy of interest
634	453	Excise and Taxation	82	84	Incorrect benefit of input tax credit on goods not sold
635	454	Excise and Taxation	82	85	Results of audit
636	455	Excise and Taxation	82	86	Non/short deposit of security and additional security
637	456	Excise and Taxation	82	87	Non/short recovery of license fee and interest
638	457	Excise and Taxation	82	88	Non/short recovery of license fee and interest
639	458	Excise and Taxation	82	89	Non-realisation of differential license fee on re-auction.
640	459	Excise and Taxation	82	90	Non-realisation of differential license fee on re-auction
641	460	Excise and Taxation	82	91	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
642	461	Excise and Taxation	82	92	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
643	462	Excise and Taxation	82	93	Non-recovery/levy of penalty for illegal possession and trade of liquor
644	463	Excise and Taxation	82	94	Non-recovery/levy of penalty for illegal possession and trade of liquor
645	464	Excise and Taxation	82	95	Internal control mechanism
646	465	Excise and Taxation	82	96	Inadequate coverage of internal audit
647	466	Excise and Taxation	82	97	Result of Audit
648	467	Excise and Taxation	84	1	Non-production of records to audit for scrutiny.
649	468	Excise and Taxation	84	2	Under-assessment due to wrong exemption/concession against false form and allowing benefit of tax on sale to non-existing dealers.
650	469	Excise and Taxation	84	3	Non-adherence to provisions of exemption and concessions.
651	470	Excise and Taxation	84	4	Non-disposal of attached property
652	471	Excise and Taxation	84	5	Deletion of demand against false forms
653	472	Excise and Taxation	84	6	Irregular deletion/concealment of arrears
654	473	Excise and Taxation	84	7	Failure to initiate follow up action
655	474	Excise and Taxation	84	8	Non-levy of interest
656	475	Excise and Taxation	84	9	Under assessment of tax due to calculation mistake
657	476	Excise and Taxation	84	10	Short/Non-levy of tax due to incorrect classification
658	477	Excise and Taxation	84	11	Short/Non-levy of tax due to incorrect classification
659	478	Excise and Taxation	84	12	Short/Non-levy of tax due to incorrect classification

660	479	Excise and Taxation	84	13	Non-levy of interest
661	480	Excise and Taxation	84	14	Incorrect benefit of input tax credit on goods not sold
662	481	Excise and Taxation	84	15	Results of audit
663	482	Excise and Taxation	84	16	Non/short deposit of security and additional security
664	483	Excise and Taxation	84	17	Non/short recovery of license fee and interest
665	484	Excise and Taxation	84	18	Non/short recovery of license fee and interest
666	485	Excise and Taxation	84	19	Non-realisation of differential license fee on re-auction.
667	486	Excise and Taxation	84	20	Non-realisation of differential license fee on re-auction
668	487	Excise and Taxation	84	21	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
669	488	Excise and Taxation	84	22	Non-levy of penalty/additional excise duty on short/excess lifting of quarterly basic quota
670	489	Excise and Taxation	84	23	Non-recovery/levy of penalty for illegal possession and trade of liquor
671	490	Excise and Taxation	85	1	Analysis of arrears of revenue:
672	491	Excise and Taxation	85	2	Response of the Government/Departments towards audit:/ Department wise details of Inspection Reports:
673	492	Excise and Taxation	85	3	Non-production of Records of audit for scrutiny:
674	493	Excise and Taxation	85	4	Filing of returns:
675	494	Excise and Taxation	85	5	Evasion of tax by unregistered contractors;/registration of contractors:
676	495	Excise and Taxation	85	6	Non-levy of Interest:
677	496	Excise and Taxation	85	7	Non-levy of Tax/Penalty for misuse of form VAT D-1:
678	497	Excise and Taxation	85	8	Short levy of tax and interest due to application of incorrect rate of tax:
679	498	Excise and Taxation	85	9	Exemption of tax on Sub-Contract without supporting documents:
680	499	Excise and Taxation	85	10	Allowing benefit of Works Contract Tax (WCT) without verification:
681	500	Excise and Taxation	85	11	Under-assessment of tax due to calculation mistake:
682	501	Excise and Taxation	85	12	Under-assessment of tax due to allowing excess benefit of ITC:
683	502	Excise and Taxation	85	13	Under-assessment of tax due to short assessment of taxable turnover
684	503	Excise and Taxation	85	14	Excess deduction of Labour and Services without recorded reasons

685	504	Excise and Taxation	85	15	Non-levy of tax on material supplied by contracted to contractor
686	505	Excise and Taxation	85	16	Short assessment of tax under amnesty scheme:
687	506	Excise and Taxation	85	17	Under-assessment of tax due to allowing concessional tax on invalid forms 'C'
688	507	Excise and Taxation	85	18	Under-assessment of tax due to assessment on less turnover:
689	508	Excise and Taxation	85	19	Under-assessment of tax due to allowing benefit against invalid
690	509	Excise and Taxation	85	20	forms 'F'
691	510	Excise and Taxation	85	21	Under-assessment of tax due to allowing excess benefit of ITC on stock transfer or losses Short/non-reversal of ITC by Assessing Authority resulted in excess benefit of ITC of Rs.9.04 crore.
692	511	Excise and Taxation	85	22	Incorrect benefit of Input Tax Credit on goods not sold:
693	512	Excise and Taxation	85	23	Non-levy of tax:
694	513	Excise and Taxation	85	24	Under-assessment of tax due to calculation mistake:
695	514	Excise and Taxation	85	25	Non-levy of interest
696	515	Excise and Taxation	85	26	Inadmissible Input Tax Credit:
697	516	Excise and Taxation	85	27	Under-assessment of tax due to application of incorrect rate of tax:
698	517	Excise and Taxation	85	28	Incorrect benefit of tax deposit into Government Accounts without verification:
699	518	Excise and Taxation	85	29	Results of audit:
700	519	Excise and Taxation	85	30	Non/short recovery of interest:
701	520	Excise and Taxation	85	31	Non-levy/realisation of penalty for short lifting of quarterly quota of liquor:
702	521	Excise and Taxation	85	32	Non-realisation of differential licence fee:
703	522	Excise and Taxation	86	1	Non-production of Records of audit for scrutiny
704	523	Excise and Taxation	86	2	Recovery in accepted cases
705	524	Excise and Taxation	86	3	Results of Audit
706	525	Excise and Taxation	86	4	Evasion of tax due to supersession of sales
707	526	Excise and Taxation	86	5	Evasion of tax due to suppression of purchase
708	527	Excise and Taxation	86	6	input Tax Credit incorrectly allowed on Capital Goods and Petroleum Products
709	528	Excise and Taxation	86	7	Incorrect benefit of input Tax Credit on goods not sold
710	529	Excise and Taxation	86	8	Under assessment of tax due to mistake in calculation

711	530	Excise and Taxation	86	9	Under assessment of tax due to application of incorrect rate of tax
712	531	Excise and Taxation	86	10	Under assessment of tax due to non-levy of tax on handling charges
713	532	Excise and Taxation	86	11	Tax benefits allowed against invalid forms 'F'
714	533	Excise and Taxation	86	12	Non-levy of interest
715	534	Excise and Taxation	86	13	Non-levy of tax on taxable goods
716	535	Excise and Taxation	86	14	Non-levy of penalty
717	536	Excise and Taxation	86	15	Results of audit
718	537	Excise and Taxation	86	16	Non-levy of penalty for short lifting of quarterly quota of liquor
719	538	Excise and Taxation	86	17	Non-levy of interest on delayed payment of license fee
720	539	Excise and Taxation	87	1	Analysis of arrears of revenue
721	540	Excise and Taxation	87	2	Internal Audit
722	541	Excise and Taxation	87	3	Recovery in accepted cases
723	542	Excise and Taxation	87	4	Non-levy of tax on purchases under Composition scheme
724	543	Excise and Taxation	87	5	Loss of revenue due to non-reversal of Input Tax Credit
725	544	Excise and Taxation	87	6	Inadmissible Input Tax Credit:
726	545	Excise and Taxation	87	7	Evasion of Tax due to non-accountable of inter-state purchases
727	546	Excise and Taxation	87	8	Non/Short levy of interest
728	547	Excise and Taxation	87	9	Evasion of tax to suppression of sales
729	548	Excise and Taxation	87	10	Under assessment of tax due to allowing concessional rate of tax against invalid forms 'C'
730	549	Excise and Taxation	87	11	Under assessment of tax due to application of incorrect rate of tax
731	550	Excise and Taxation	87	12	Results of audit
732	551	Excise and Taxation	87	13	Non/short recovery of interest
733	552	Excise and Taxation	87	14	Non-recovery/ levy of penalty for illegal possession
734	553	Excise and Taxation	90	1	Refund cases
735	554	Excise and Taxation	90	2	Results of Audit
736	555	Excise and Taxation	90	3	Evasion of tax due to suppression of sales
737	556	Excise and Taxation	90	4	Inadmissible/Excess Input Tax Credit
738	557	Excise and Taxation	90	5	Non-levy of penalty
739	558	Excise and Taxation	90	6	Underassessment due to allowing exemptions against 'F' forms and 'C' forms

740	559	Excise and Taxation	90	7	Excess benefit of Input Tax Credit due to non-reversal
741	560	Excise and Taxation	90	8	Under assessment of tax due to application of incorrect rate of tax
742	561	Excise and Taxation	90	9	Under assessment of tax due to less Gross Turnover
743	562	Excise and Taxation	90	10	Grant of refunds
744	563	Excise and Taxation	90	11	Excess refund due to consideration of invoice value in place of Free on Board (FOB) value.
745	564	Excise and Taxation	90	12	Carry forward of Ineligible amount of Transitional Credit;
746	565	Excise and Taxation	90	13	Carry forward of transitional credit of VAT in respect of inputs received on or after the appointed day
747	566	Excise and Taxation	90	14	Transitional Credit by the taxpayers under composition schemes
748	567	Excise and Taxation	90	15	Allowance of excess transitional credit: Non-adjustment of pending/awaited statutory forms:
749	568	Excise and Taxation	90	16	Results of audit
750	569	Excise and Taxation	90	17	Non/short recovery of license fee and interest
751	570	Excise and Taxation	90	18	Non-adherence of provisions of Excise policy
752	571	Excise and Taxation	90	19	Non-fixing of yield of alcohol from grains
753	572	Excise and Taxation	90	20	Non-adherence to coal provisions
754	573	Excise and Taxation	90	21	Non-drawl of sample of beer from microbrewery for analysis:/Revenue
755	574	Excise and Taxation	90	22	License fees/ Non/Short recovery of monthly instalments of license fee and interest thereon;
756	575	Excise and Taxation	90	23	Non-recovery of stock transfer fee:/Enforcement and Internal Audit:
757	576	Excise and Taxation	90	24	Ad-hoc decisions in breach cases:
758	577	Excise and Taxation	90	25	Seizure of illicit liquor:
759	578	Excise and Taxation	90	26	Destruction/storage of seized liquor:
Finance					
760	1	Haryana State Lotteries	36	25	Suspended misappropriation of Government money
761	2	Haryana State Lotteries	46	36	Appointment of main stockists
762	3	Haryana State Lotteries	46	40	Other points of interest
763	4	Finance (Lotteries)	50	146	Results of Audit
764	5	Haryana State Lotteries	52	87	Short Deposit of State proceeds of lottery tickets
765	6	Finance	56	14	Overpayment of pensionary benefits
766	7	Finance	58	40	Loans to Municipal Councils/ Municipal Committees
767	8	Finance	58	72	Overpayment of pensionary benefits

768	9	Finance	63	38	Results of Audit
769	10	Finance	65	20	Overpayment of pensionary benefits
770	11	Finance	67	37	Overpayment of pensionary benefits
771	12	Finance	89	1	Budget and Expenditure under development scheme 'District Plan'
772	13	Finance	89	2	Delays in submission of approved District Plan
773	14	Finance	89	3	Lapse of grant under "District Plan" Scheme Rs. 148.81 crore
774	15	Finance	89	4	Expenditure made on the works not permissible under District Plan Scheme Rs. 5.52 crore
775	16	Finance	89	5	Incomplete/unutilized works
776	17	Finance	89	6	Execution of works undertaken without tender
777	18	Finance	89	7	Common Deficiencies in execution of works executed under District plan scheme
778	19	Finance	89	8	Non/short monitoring of works by DDMC quarterly
779	20	Finance	89	9	Physical inspection not conducted for development works executed under District Plan
780	21	Finance	89	10	Work not found constructed at site with expenditure of Rs 9.90 lakh
781	22	Finance	89	11	Irregularities in payment of pensioners/family pensioners
782	23	Finance	89	90	Non-implementation of DBT on all schemes of all department
Food and Drug Administration					
783	1	Food and Drug Administration	79	28	Non-conducting of survey and non-registration of Food Business Operators
784	2	Food and Drug Administration	79	29	Inadequate infrastructure facilities in the food laboratories
785	3	Food and Drug Administration	79	30	Non-availability of infrastructure and equipment with FSOs/DOs for safe storage of food samples
786	4	Food and Drug Administration	79	31	Inspection of registered establishment
787	5	Food and Drug Administration	79	32	Non-achievement of targets for collection of samples
788	6	Food and Drug Administration	79	33	Non-adjudication against offenders of sub-standard/misbranded samples
789	7	Food and Drug Administration	79	34	Delay in adjudication of cases
790	8	Food and Drug Administration	79	35	Availability of manpower
791	9	Food and Drug Administration	79	36	Information, Education and Communication activities
792	10	Food and Drug Administration	79	37	Conclusion

Food, Civil supplies & Consumer Affairs					
793	1	Food, Civil supplies & Consumer Affairs	23	35	Haryana State Federation of Consumer Co-operative Wholesale Stores Limited, Chandigarh
794	2	Food, Civil supplies & Consumer Affairs	34	47	Under storage of wheat
795	3	Food, Civil supplies & Consumer Affairs	36	7	Loss due to storage of wheat.
796	4	Food, Civil supplies & Consumer Affairs	40	47	Damage caused to wheat in Storage
797	5	Food, Civil supplies & Consumer Affairs	42	42	Loss due to negligence
798	6	Food, Civil supplies & Consumer Affairs	63	69	Loss of interest due to delay in deposit of cheques
799	7	Food, Civil supplies & Consumer Affairs	63	70	Loss due to non-adherence of the instructions of FCI
800	8	Food, Civil supplies & Consumer Affairs	63	71	Millers had not supplied the rice after milling of paddy
801	9	Food, Civil supplies & Consumer Affairs	63	72	Loss due to damage of wheat
802	10	Food, Civil supplies & Consumer Affairs	63	73	Suspected misappropriation/pilferage of wheat due to short accounting of moisture gain
803	11	Food, Civil supplies & Consumer Affairs	65	14	State/District Consumer Protection Councils not functional
804	12	Food, Civil supplies & Consumer Affairs	65	16	Excess consumption of gunny bags
805	13	Food, Civil supplies & Consumer Affairs	68	30	Loss due to lack of supervision and improper storage of wheat stock
806	14	Food, Civil supplies & Consumer Affairs	75	58	Loss due to distribution of food grains to ineligible ration card holders
807	15	Food, Civil supplies & Consumer Affairs	77	39	Avoidable payment of interest due to delay in realization of bills from Food Corporation of India
808	16	Food, Civil supplies & Consumer Affairs	77	40	Compliance of terms and conditions of milling agreements for Custom Milled Rice
809	17	Food, Civil supplies & Consumer Affairs	77	41	Non-delivery of rice by millers
810	18	Food, Civil supplies & Consumer Affairs	77	42	Non-recovery from the millers
811	19	Food, Civil supplies & Consumer Affairs	77	43	Non-recovery of amount of value cut and moisture cut from millers
812	20	Food, Civil supplies & Consumer Affairs	77	44	Non-adherence of guidelines
813	21	Food, Civil supplies & Consumer Affairs	80	13	Non-realisation of claims from FCI and extra burden of interest

814	22	Food, Civil supplies & Consumer Affairs	81	14	Extra burden of interest
815	23	Food, Civil supplies & Consumer Affairs	81	15	Loss due to suspected misappropriation of paddy
816	24	Food, Civil supplies & Consumer Affairs	82	28	Misappropriation of paddy due to violation of laid down norms by the department
817	25	Food, Civil supplies & Consumer Affairs	82	29	Extra burden of interest due to delay in claiming diriage charges.
818	26	Food, Civil supplies & Consumer Affairs	83	1	Loss to the State Exchequer due to delayed claim of lower interest charges
819	27	Food, Civil supplies & Consumer Affairs	83	2	Irregular expenditure on watch and ward
820	28	Food, Civil supplies & Consumer Affairs	89	54	Loss due to less claim and delay in submission of claims of Central Assistance from Government of India
Forest & Wildlife					
821	1	Forest	56	5	Rehabilitation of common lands in Aravali Hills
822	2	Forest	58	3	Rehabilitation of common lands in Aravali Hills
823	3	Forest	58	41	Short Recovery of royalty on forest produce
824	4	Forest	58	130	Loss due to delay in harvesting of poplar trees
825	5	Forest	58	132	Absence of physical verification of timer
826	6	Forest	63	79	Nugatory expenditure
827	7	Forest	80	15	Unfruitful expenditure on water harvesting structure
828	8	Forest	82	31	Encroachment of forest land
829	9	Forest	82	33	Poor/inadequate control Failur
830	10	Forest	82	34	Delay in furnishing utilisation certificates (SF)
831	11	Forest	83	20	Delay in submission of Utilisation Certificates
832	12	Forest	89	55	Loss of revenue along with avoidable extra expenditure thereof
833	13	Forest	89	56	Delay in submission of Utilisation Certificates
General					
834	1	General	52	65	Write-off of losses etc
835	2	General	58	44	Results of Audit
836	3	General	58	97	Write-off of losses, etc
837	4	General	61	28	Misappropriations, defalcations, etc.
838	5	General	61	31	Lack of accountability
839	6	General	63	84	Financial assistance to local bodies and other institutions

840	7	General	63	85	Misappropriations, defalcations, etc.
841	8	General	63	86	Write-off of losses, etc.
842	9	General	64	9	Financial assistance to local bodies and others institutions
843	10	General	64	10	Misappropriations, defalcations etc.
844	11	General	64	11	Write-off losses etc.
845	12	General	65	23	Financial assistance to local bodies and other institutions
846	13	General	65	24	Misappropriations, defalcations, etc.
847	14	General	65	25	Write-off of losses, etc.
Health & Family Welfare					
848	1	Medical and Health	38	18	Stores and Stock
849	2	Medical and Health	56	6	Working of Medical and Health Department including Manpower Management
850	3	Medical and Health	56	7	Hospitals and dispensaries
851	4	Medical and Health	56	9	Hospital Waste Management
852	5	Medical and Health	58	68	Working of Pandit Bhagwat Dayal Sharma Post Graduate Institute of Medical Sciences, Rohtak
853	6	Medical and Health	58	69	Implementation of Prevention of Food Adulteration Act
854	7	Medical and Health	60	3	Prevention and Control of Diseases.
855	8	Medical and Health	62	56	Manpower
856	9	Medical and Health	62	57	Manufacturing and selling units
857	10	Medical and Health	62	59	Statistics of prosecutions vis-à-vis cases filed
858	11	Family welfare	65	22	Lack of response to Audit findings and observations resulting in erosion of accountability
859	12	Health	68	44	Avoidable payment due to non-insurance of vehicles
860	13	Health	68	45	Unauthorized retention of the departmental receipts outside the Consolidated Fund of the State
861	14	Health	68	47	Follow up on Audit s
862	15	Health	70	3	Financial Management
863	16	Health	70	4	Shortage of staff at CHC and PHC level
864	17	Health	70	6	Unfruitful expenditure on purchase of food testing equipment
865	18	Health	72	4	Outstanding loans and advances
866	19	Health and Family Welfare	73	70	Embezzlement due to inadequate internal control
867	20	Health	74	15	Construction of CHCs, PHCs and SCs
868	21	Health	74	16	Improper-functioning of PHCs/Sub-Centres

869	22	Health	74	17	Lack of basic amenities in Sub-Centres
870	23	Health	74	19	Dispensing adulterated/spurious medicines to the patients
871	24	Health	74	20	Unfruitful expenditure on non-functional Drug Testing Laboratory and State Ayurvedic Pharmacy
872	25	Health	74	21	Embezzlement due to inadequate financial control
873	26	Health	75	59	Non-recovery of bond money
874	27	Health	77	45	Utilization of funds by Red cross Society
875	28	Health	77	46	Training to the handicapped persons
876	29	Health	81	17	Award of rate contract to ineligible firms
877	30	Health	81	18	Purchase of medicines from blacklisted firms
878	31	AYUSH(Health)	82	25	Loss of revenue
879	32	AYUSH(Health)	89	49	Cost over-run of Rs 3.39 crore and infructuous expenditure of Rs 48.89 lakh due to failure of internal controls in finalization of site
880	33	AYUSH(Health)	89	50	Delay in submission of Utilisation Certificates
Higher Education					
881	1	Higher Education	52	6	Extra expenditure on purchase of paper
882	2	Higher Education	72	12	Performance evaluation
883	3	Higher Education	72	13	Misappropriations, losses, defalcations, etc.
884	4	Higher Education	77	22	Implementation of reservation / fee concession policy
885	5	Higher Education	77	23	Infrastructure
886	6	Higher Education	77	24	Internal control mechanism
887	7	Higher Education	80	2	Non-adjustment of temporary advances
888	8	Higher Education	80	3	Avoidable payment of Service Tax
889	9	Higher Education	80	4	Computerisation of University Activities
890	10	Higher Education	89	51	Avoidable expenditure of Rs. 92.58 lakh due to irregularities in purchase of library books
Home					
891	1	Home (Jail)	50	9	Injudicious purchase
892	2	Home	56	18	Stores and Stock
893	3	Home	63	77	Wasteful expenditure on creation of Haryana State Industrial Security Force
894	4	Home	67	38	Inadmissible payment of conveyance allowance to the newly recruited constables during basic training period

895	5	Home	68	37	Extra expenditure on account of delayed payment of land, compensation and interest thereon
896	6	Home	68	161	Analysis of arrears of revenue
897	7	Home	70	72	Non-realization of police cost from Railways
898	8	Home	70	73	Non-existence of system to monitor the raising of claims for incentive money for passport verification s
899	9	Home	70	75	Non-short raising of bills
900	10	Home	70	76	Non-short raising of bills
901	11	Home	70	77	Non-disposal of arms and ammunition
902	12	Home	73	65	Non-forfeiture of surely bonds
903	13	Home and Administration of Justice	75	61	Management of properties of Haryana Wakif Board
904	14	Home	77	49	Non-implementation of Outdoor Surveillance System
905	15	Home (Jail)	80	8	Outstanding recoveries on account of job work/sales by jail factories
906	16	Home (Jail)	80	12	Non-constitution of Board of Visitors for inspection of Jails
907	17	Home	82	35	Unauthorised use of golf course on Government land
Housing					
908	1	Housing (Housing Board)	81	20	Avoidable expenditure on abandoned housing project
909	2	Housing (Housing Board)	82	36	Avoidable payment of income tax and non-realisation of interest
Skill Development & Industrial Training					
910	1	Industrial Training	62	80	Delay in issue of Inspection s and settlement of old objections
911	2	Industrial Training and Vocational Education	77	50	Blockade of funds due to injudicious selection of site
912	3	Industrial Training	79	39	Purchases without tendering process
913	4	Industrial Training	79	40	Non-utilization of surplus machinery and tools
914	5	Industrial Training	80	53	Misappropriations, losses, defalcations, etc.
915	6	Industrial Training	82	66	Delay in furnishing utilisation certificates (S.F.)
916	7	Skill development Industrial training	83	27	Delay in submission of Utilisation Certificates
917	8	Skill development Industrial training	89	66	Misappropriations, losses, defalcations, etc.

Industries and Commerce					
918	1	Industries and Commerce	16	2(d)	Supply of setting up industries unit in selected backward areas
919	2	Industries and Commerce	22	10 (ii)	Industrial Estate
920	3	Industries and Commerce	32	4	Development of small industries
921	4	Industries and Commerce	36	13	Non-utilization of loan
922	5	Industries and Commerce (Supplies and Disposal)	40	49	Extra expenditure due to retendering
923	6	Industries and Commerce	50	5	Capital investment subsidy
924	7	Industries and Commerce	64	66	Results of Audit
925	8	Industries and Commerce	68	92	Non-recovery of loans granted in lieu of deferment of sales tax and interest
926	9	Industries and Commerce	72	117	Non/short recovery of interest free loan
927	10	Industries and Commerce	73	87	Delay in furnishing utilization certificates (STATE FINANCES)
928	11	Industries and Commerce	79	43	Non-recovery of grants-in-aids - Irregularities in conducting entrepreneurship development programmes
929	12	Industries and Commerce (Supplies and Disposal)	81	21	Information Technology Audit of e-Procurement system
930	13	Industries and Commerce (Supplies and Disposal)	81	22	Delay in furnishing utilization certificates
Information, Public Relations and Cultural Affairs					
931	1	Information, Public Relations and Cultural Affairs	75	63	Irregularities in the functioning of the Information, Public Relations and Cultural Affairs Department
932	2	Public Relations	80	17	Effectiveness of advertisement on TV channels
Irrigation and Water Resources					
933	1	Irrigation and Water Resources	46	34	Procurement of sub-standard cement
934	2	Irrigation and Water Resources	54	90	Short recovery of lease rent
935	3	Irrigation and Water Resources	60	39	Land under unauthorized possessions
936	4	Irrigation and Water Resources	60	41	Recoverable amount
937	5	Irrigation and Water Resources	60	42	Store management
938	6	Irrigation and Water Resources	60	46	Recoverable amount from HUDA.
939	7	Irrigation and Water Resources	67	30	Extra avoidable expenditure on land acquisition
940	8	Irrigation and Water Resources	68	98	Results of Audit
941	9	Irrigation and Water Resources	72	36	Excess payment due to adoption of incorrect Wholesale price index of steel
942	10	Irrigation and Water Resources	73	6	Planning

943	11	Irrigation and Water Resources	73	10	Damage of head regulator costing Rs.1.35 crore
944	12	Irrigation and Water Resources	73	13	Non-recovery of balance amount from LAO
945	13	Irrigation and Water Resources	73	15	Non-recovery/adjustment of amount lying in MPWA against staff and others
946	14	Irrigation and Water Resources	73	20	Utilisation of Acquired/Allotted Land and Management of Government Land
947	15	Irrigation and Water Resources	73	22	Extra voidable expenditure due to non-use of excavated earth in dam embankments
948	16	Irrigation and Water Resources	75	65	Irregularities and deficiencies in construction of Dam across river Kaushalya near Panchkula
949	17	Irrigation and Water Resources	75	66	Miscellaneous Public Works Advances
950	18	Irrigation and Water Resources	82	63	Misappropriations, losses, defalcations, etc. (S.F.)
951	19	Irrigation and Water Resources	83	19	Misappropriations, losses, thefts, etc
952	20	Irrigation and Water Resources	89	43	Irregularities in the tender assessment process followed by Tender Allotment Committee
953	21	Irrigation and Water Resources	89	44	Ignoring the necessity of signature by Engineer-in Charge
954	22	Irrigation and Water Resources	89	45	Making signatures of Engineer-in-Charge necessary in contravention to provisions of SBD
955	23	Irrigation and Water Resources	89	46	Discrimination in tender evaluation amongst the tender cases
956	24	Irrigation and Water Resources	89	47	Updated standard bidding document
957	25	Irrigation and Water Resources	89	48	Misappropriations, losses, thefts, etc.:
Labour					
958	1	Labour and Employment	72	48	Non-achievement of objectives due to non-Utilization of cess funds
959	2	Labour	73	3	Short realization of cess
960	3	Labour	73	4	Short collection of cesses
961	4	Labour	73	5	Delayed/non-deposit of cess
962	5	Labour	79	45	Delay in construction of Workers' Facilitation Centres
963	6	Labour	80	18	Non-utilization of funds on Welfare Schemes for Construction Workers and avoidable payment of Income Tax
964	7	Labour (ESI)	81	53	Delay in furnishing utilization certificates:
965	8	Labour	82	64	Misappropriations, losses, defalcations, etc. (S.F.)
966	9	Labour	83	8	Recoverable amount from employers against declined cheques
967	10	Labour	83	9	Misappropriations, losses, thefts, etc
968	11	Labour	89	58	Delay in furnishing utilization certificates:

969	12	Labour	89	59	Misappropriations, losses, thefts, etc
Medical Education and Research					
970	1	Medical Education and Research	77	27	Irregularities noticed in respect of bank guarantees
971	2	Medical Education and Research	79	10	Deficiencies in maintenance of records and suspected embezzlement
972	3	Medical Education and Research	79	11	Non-adjustment of advances
973	4	Medical Education and Research	79	14	Implementation of Schemes - Pradhan Mantri Swasthya Suraksha Yojana
974	5	Medical Education and Research	79	16	Avoidable payment of Service Tax
975	6	Medical Education and Research	79	17	Improper evaluation of bids
Mines and Geology					
976	1	Mines and Geology	29	71	Results of Audit
977	2	Mines and Geology	32	47	Uncollected revenue
978	3	Mines and Geology	32	48	Results of Audit
979	4	Mines and Geology	34	55	Uncollected revenue
980	5	Mines and Geology	38	50	Results of Audit
981	6	Mines and Geology	38	51	Receipts from Mines and Minerals
982	7	Mines and Geology	40	93	Outstanding Inspection s.
983	8	Mines and Geology	40	94	Results of Audit
984	9	Mines and Geology	44	48	Uncollected Revenue
985	10	Mines and Geology	44	50	Results of Audit
986	11	Mines and Geology	44	53	Short Calculation of interest
987	12	Mines and Geology	44	54	Uncollected Revenue
988	13	Mines and Geology	44	56	Results of Audit
989	14	Mines and Geology	44	57	Non-realisation of contract money and interest
990	15	Mines and Geology	44	58	Non-recovery of dead rent and interest thereon
991	16	Mines and Geology	44	59	Interest not charged on delayed payments
992	17	Mines and Geology	44	60	Uncollected revenue.
993	18	Mines and Geology	44	61	Results of Audit
994	19	Mines and Geology	44	62	Non-recovery of contract money and interest
995	20	Mines and Geology	44	63	Non-recovery/Short-recovery of royalty
996	21	Mines and Geology	44	64	Interest not charged
997	22	Mines and Geology	48	14	Arrears in revenue

998	23	Mines and Geology	48	15	Outstanding inspection s and audit observations
999	24	Mines and Geology	50	112	Results of Audit
1000	25	Mines and Geology	50	139	Arrears in revenue
1001	26	Mines and Geology	54	97	Arrears in revenue
1002	27	Mines and Geology	54	98	Results of Audit
1003	28	Mines and Geology	54	99	Short recovery of contract money and interest
1004	29	Mines and Geology	58	19	Arrears in revenue
1005	30	Mines and Geology	58	20	Results of Audit
1006	31	Mines and Geology	58	21	Receipts from Mines and Minerals
1007	32	Mines and Geology	58	22	Non/Short recovery of dead rent, royalty and interest
1008	33	Mines and Geology	58	23	Non/Short recovery of royalty from Brick Kiln Owners
1009	34	Mines and Geology	58	24	Non-recovery of lease fee on short term permits
1010	35	Mines and Geology	58	25	Non-recovery of interest on belated payments
1011	36	Mines and Geology	63	47	Arrears of revenue
1012	37	Mines and Geology	63	48	Results of Audit
1013	38	Mines and Geology	65	65	Arrears of revenue
1014	39	Mines and Geology	65	66	Arrears of revenue
1015	40	Mines and Geology	65	67	Non/short recovery of royalty and interest
1016	41	Mines and Geology	67	75	Non-recovery of royalty and interest
1017	42	Mines and Geology	68	79	Results of Audit
1018	43	Mines and Geology	70	81	Result of audit
1019	44	Mines and Geology	70	82	Non-recovery of royalty and interest
1020	45	Mines and Geology	71	82	Results of audit
1021	46	Mines and Geology	71	83	Non-recovery of royalty and interest
1022	47	Mines and Geology	72	121	Non-recovery of royalty and interest
1023	48	Mines and Geology	73	144	Results of Audit
1024	49	Mines and Geology	73	145	Non/short realisation of bid money
1025	50	Mines and Geology	74	117	Non/short realisation of bid money
1026	51	Mines and Geology	78	49	Non/short recovery of royalty and interest
1027	52	Mines and Geology	82	110	Result of Audit
1028	53	Mines and Geology	82	111	Non/short recovery of royalty and interest
1029	54	Mines and Geology	84	37	Result of Audit
1030	55	Mines and Geology	84	38	Non-recovery of contract money and interest.

1031	56	Mines and Geology	84	39	Non/short recovery of royalty and interest.
1032	57	Mines and Geology	85	45	Termination of Contract:
1033	58	Mines and Geology	85	46	Delayed/non-execution of agreements:
1034	59	Mines and Geology	85	47	Receipts from mining contracts and leases Short/non-deposit of contract money and interest thereon:
1035	60	Mines and Geology	85	48	Delayed/non-deposit of monthly instalment to the Fund and interest thereon:
1036	61	Mines and Geology	85	49	Lack of monitoring of the Fund
1037	62	Mines and Geology	85	50	Non-preparation of District Survey Report (DSR):
1038	63	Mines and Geology	85	51	Mapping of allotted sand mining area:
1039	64	Mines and Geology	85	52	Identification of unauthorized mining activities Nagla Block YNR B-1:
1040	65	Mines and Geology	85	53	Verification of environmental clearance conditions:
1041	66	Mines and Geology	85	54	Short/non-recovery of royalty, additional royalty and interest thereon from brick kiln owners:
1042	67	Mines and Geology	86	30	Results of audit
1043	68	Mines and Geology	86	31	Short/non-recovery pf advance monthly instalments and interest
1044	69	Mines and Geology	86	32	Short/non-deposit in Mines and Mineral Development, Restoration and Rehabilitation Fund
1045	70	Mines and Geology	86	33	Non/short recovery of royalty and interest
Other Administrative Services					
1046	1	Other administrative services	83	25	Delay in submission of Utilisation Certificates
1047	2	Other administrative services	89	64	Delay in submission of Utilisation Certificates
Power (Chief Electrical Inspector)					
1048	1	Power (Chief Electrical Inspector)	52	76	Non-charging of electricity duty on extended load
1049	2	Power (Chief Electrical Inspector)	52	77	Short realization of electricity duty due to application of incorrect rates
1050	3	Power (Chief Electrical Inspector)	52	78	Electricity duty not charged after expiry of exemption period
1051	4	Power (Chief Electrical Inspector)	70	85	Analysis of arrears of revenue
Printing and Stationery					
1052	1	Printing and Stationery (Transferred from Finance (Lotteries) Department)	53	3	Printing of lottery tickets
1053	2	Printing and Stationery	58	82	Excess issue of paper to private printers
1054	3	Printing and Stationery	60	90A	Overpayment to private printer

Public Health Engineering					
1055	1	Public Health Engineering	64	3	Non-recovery of loans and non-contribution of share by MCs
1056	2	Public Health Engineering	64	4	Recoverable amount from HUDA
1057	3	Public Health Engineering	64	6	Yamuna Action Plan
1058	4	Public Health Engineering	71	85	Non-recovery of water charges
1059	5	Public Health Engineering	75	1	Expenditure in excess of estimates
1060	6	Public Health Engineering	75	3	Irregular splitting of works
1061	7	Public Health Engineering	77	4	Irregular splitting of works
1062	8	Public Health Engineering	77	11	Blockade of funds on unutilized pipes
1063	9	Public Health Engineering	80	22	Non-completion of the projects within stipulated period
1064	10	Public Health Engineering	80	23	Irregular enhancement of scope of works
1065	11	Public Health Engineering	82	37	Unfruitful expenditure on incomplete work.
1066	12	Public Health Engineering	83	12	Wasteful expenditure on non-functional water works
1067	13	Public Health Engineering	89	32	Embezzlement of Rs 2.76 crore
1068	14	Public Health Engineering	89	33	Irregularities noticed in PHED Divisions due to deviations from prescribed accounting procedure
1069	15	Public Health Engineering	89	34	Procurement of pipes and booking the expenditure to works without commencement of works
1070	16	Public Health Engineering	89	35	Online Inventory Management System (IMS):
1071	17	Public Health Engineering	89	36	Non-provisioning of age-wise inventory reports
1072	18	Public Health Engineering	89	37	Variation in quantity of manual Bin Card vis-à-vis online IMS
1073	19	Public Health Engineering	89	38	Other Irregularities in stock management/Improper method of Physical Verification (PV) and non-preparation of PV Reports
1074	20	Public Health Engineering	89	39	Delay in disposal of unserviceable stock articles-Rs. 60.78 lakh
1075	21	Public Health Engineering	89	40	Irregular and excess payment to the contactor for work not done
Public Works Department (Building & Roads)					
1076	1	Public Works Department (Building & Roads)	38	61	Arrears of rent
1077	2	Public Works Department (Building & Roads)	50	57	Reimbursement claims
1078	3	Public Works Department (Building & Roads)	50	61	Release of advances not covered by agreement
1079	4	Public Works Department (Building & Roads)	50	63	Excess payment of price increase on diesel

1080	5	Public Works Department (Building & Roads)	54	22	Avoidable payment of interest
1081	6	Public Works Department (Building & Roads)	68	39	Irregular expenditure on operation of excess ex- cadre posts
1082	7	Public Works Department (Building & Roads)	72	39	Undue financial aid to contractor
1083	8	Public Works Department (Building & Roads)	73	39	Non-mutation of land acquired
1084	9	Public Works Department (Building & Roads)	75	68	Incomplete works
1085	10	Public Works Department (Building & Roads)	75	69	Miscellaneous Public Works Advances
1086	11	Public Works Department (Building & Roads)	79	46	Maintenance of Roads
1087	12	Public Works Department (Building & Roads)	79	47	Contract management - Non-recovery of liquidated damages
1088	13	Public Works Department (Building & Roads)	79	49	Unfruitful expenditure on incomplete work
1089	14	Public Works Department (Building & Roads)	82	39	Unfruitful expenditure on widening and strengthening of link road.
1090	15	Public Works Department (Building & Roads)	89	41	Infructuous expenditure on incomplete abandoned works and recoverable amount from the agency
1091	16	Public Works Department (Building & Roads)	89	42	Allotment of works to ineligible agency and non- recovery of Rs. 2.15 crore due to less assessment of value of contract for levying Liquidated Damages and penalty for left over work
Renewable Energy					
1092	1	Renewable Energy	38	16	Evaluation and monitoring.
1093	2	Renewable Energy	74	60	Implementation of Solar Street Lighting Systems Programme
Revenue and Disaster Management					
1094	1	Revenue and Disaster Management	26	10	Gratuitous relief for crops/houses damaged
1095	2	Revenue and Disaster Management	29	62	Results of Audit
1096	3	Revenue and Disaster Management	34	29	Land reforms
1097	4	Revenue and Disaster Management	34	30	Compensation to landowner
1098	5	Revenue and Disaster Management	34	31	Consolidation of holdings
1099	6	Revenue and Disaster Management	34	84	Under valuation of immovable property

1100	7	Revenue and Disaster Management	40	80	Results of Audit
1101	8	Revenue and Disaster Management	40	81	Under valuation of immovable property
1102	9	Revenue and Disaster Management	40	82	Misclassifications of instruments
1103	10	Revenue and Disaster Management	40	83	Irregular grant of exemption
1104	11	Revenue and Disaster Management	40	89	Embezzlement of Government revenue
1105	12	Revenue and Disaster Management	42	103	Results of Audit
1106	13	Revenue and Disaster Management	42	104	Irregular exemption of stamp duty
1107	14	Revenue and Disaster Management	44	46	Mewat Development Board
1108	15	Revenue and Disaster Management	44	66	Uncollected Revenue (Land Revenue)
1109	16	Revenue and Disaster Management	44	68	Short levy of Stamp duty
1110	17	Revenue and Disaster Management	44	70	Evasion of Stamp duty and registration fee through power of attorney
1111	18	Revenue and Disaster Management	44	72	Misclassification of instruments
1112	19	Revenue and Disaster Management	44	73	Uncollected Revenue
1113	20	Revenue and Disaster Management	44	76	Results of Audit
1114	21	Revenue and Disaster Management	50	95	Internal Audit
1115	22	Revenue and Disaster Management	50	100	Short levy of stamp duty
1116	23	Revenue and Disaster Management	50	105	Outstanding audit objections in Internal Audit
1117	24	Revenue and Disaster Management	50	107	Short recovery of stamp duty on mortgage deed
1118	25	Revenue and Disaster Management	50	108	Evasion of stamp and registration fees through power of attorney
1119	26	Revenue and Disaster Management	50	137	Arrears in revenue
1120	27	Revenue and Disaster Management	52	69	Results of Audit
1121	28	Revenue and Disaster Management	52	71	Evasion of Stamp Duty due to under valuation of immovable property

1122	29	Revenue and Disaster Management	54	17	Inadmissible payment of cash compensation to manufacturing units/industry owners
1123	30	Revenue and Disaster Management	54	18	Fictitious payment of gratuitous relief
1124	31	Revenue and Disaster Management	54	19	Drawl of funds without requirement
1125	32	Revenue and Disaster Management	54	49	Arrear in revenue
1126	33	Revenue and Disaster Management	54	50	Results of Audit
1127	34	Revenue and Disaster Management	54	51	Results of Audit
1128	35	Revenue and Disaster Management	54	52	Non/Short recovery of Stamp duty
1129	36	Revenue and Disaster Management	54	53	Incorrect exemption of Stamp duty
1130	37	Revenue and Disaster Management	54	54	Evasion of stamp duty due to undervaluation of immovable property
1131	38	Revenue and Disaster Management	54	57	Evasion of stamp duty and registration fees through power of attorney
1132	39	Revenue and Disaster Management	54	59	Results of Audit
1133	40	Revenue and Disaster Management	54	60	Internal Controls in Land Revenue Department for recovery of dues treated as arrears of land revenue
1134	41	Revenue and Disaster Management	54	61	Procedure for receipt and disposal of revenue recovery cases
1135	42	Revenue and Disaster Management	54	62	Return of RRCs
1136	43	Revenue and Disaster Management	56	21	Loss of interest due to delayed refund of unspent amount
1137	44	Revenue and Disaster Management	56	22	Excess payment of Gratuitous Relief
1138	45	Revenue and Disaster Management	58	29	Results of Audit
1139	46	Revenue and Disaster Management	58	30	Stamp Duty and Registration Fees
1140	47	Revenue and Disaster Management	58	116	Results of Audit
1141	48	Revenue and Disaster Management	58	117	Short levy of stamp duty on exchange of property
1142	49	Revenue and Disaster Management	58	119	Evasion of stamp duty
1143	50	Revenue and Disaster Management	60	24	Fraudulent drawls and embezzlement of Government money

1144	51	Revenue and Disaster Management	60	25	Drawl of funds in advance of requirement
1145	52	Revenue and Disaster Management	60	114	Results of Audit
1146	53	Revenue and Disaster Management	60	115	Outstanding inspection s and audit observations
1147	54	Revenue and Disaster Management	60	117	Short levy of stamp duty on exchange of property
1148	55	Revenue and Disaster Management	60	119	Short levy of stamp duty on lease deed
1149	56	Revenue and Disaster Management	60	120	Embezzlement/evasion of stamp duty
1150	57	Revenue and Disaster Management	62	36	Results of Audit
1151	58	Revenue and Disaster Management	62	38	Evasion of stamp duty due to under valuation of immovable property
1152	59	Revenue and Disaster Management	62	39	Non-levy of stamp duty on exchange of property
1153	60	Revenue and Disaster Management	62	41	Short levy of stamp duty
1154	61	Revenue and Disaster Management	62	42	Inadmissible exemption of stamp duty
1155	62	Revenue and Disaster Management	63	17	Results of Audit
1156	63	Revenue and Disaster Management	63	18	Evasion of stamp duty due to under valuation of immovable property
1157	64	Revenue and Disaster Management	63	19	Short levy of stamp duty on exchange of property
1158	65	Revenue and Disaster Management	63	20	Evasion of stamp duty on release deeds
1159	66	Revenue and Disaster Management	63	66	Policy for recovery of beneficiaries share not formulated
1160	67	Revenue and Disaster Management	64	7	Organizational set up
1161	68	Revenue and Disaster Management	64	43	Results of Audit
1162	69	Revenue and Disaster Management	64	45	Sales and utilization of non-judicial stamps
1163	70	Revenue and Disaster Management	64	46	Defects noticed in Sub-Registrar Offices
1164	71	Revenue and Disaster Management	64	47	Indents for supply of non-judicial stamps
1165	72	Revenue and Disaster Management	64	48	Short receipt of stamps

1166	73	Revenue and Disaster Management	64	49	Non-disposal of obsolete/damaged stamps
1167	74	Revenue and Disaster Management	64	50	Evasion of stamp duty due to misclassification of sale deeds into release deeds
1168	75	Revenue and Disaster Management	64	51	Failure to cross verify the transactions
1169	76	Revenue and Disaster Management	64	52	Short levy of stamp duty
1170	77	Revenue and Disaster Management	64	53	Under valuation of immovable properties
1171	78	Revenue and Disaster Management	64	54	Short levy of stamp duty due to incorrect application of rates
1172	79	Revenue and Disaster Management	64	56	Incorrect grant of exemption
1173	80	Revenue and Disaster Management	64	57	Incorrect grant of exemption
1174	81	Revenue and Disaster Management	64	58	Misclassification of instruments
1175	82	Revenue and Disaster Management	64	59	Short levy of stamp duty on lease deeds
1176	83	Revenue and Disaster Management	64	60	Short levy of stamp duty
1177	84	Revenue and Disaster Management	64	61	Non/short levy of registration fee
1178	85	Revenue and Disaster Management	64	62	Results of Audit
1179	86	Revenue and Disaster Management	64	63	Failure of senior officials to enforce accountability and protect interest of Government
1180	87	Revenue and Disaster Management	65	44	Short levy of stamp duty and registration fee
1181	88	Revenue and Disaster Management	65	45	Non-realization of stamp duty
1182	89	Revenue and Disaster Management	65	47	Short levy of stamp duty due to incorrect application of rate of tax
1183	90	Revenue and Disaster Management	67	82	Results of Audit
1184	91	Revenue and Disaster Management	67	83	Short levy of stamp duty due to misclassification of deeds
1185	92	Revenue and Disaster Management	67	84	Irregular exemption of stamp duty & registration fee on mortgage deeds executed & registered by the Agriculturists
1186	93	Revenue and Disaster Management	67	85	Miscellaneous irregularities, i.e. the detail of stamp papers issued by Treasury Office was not mentioned on the office copies of the instruments registered

1187	94	Revenue and Disaster Management	67	88	Misclassification of documents
1188	95	Revenue and Disaster Management	67	89	Short levy of stamp duty due to under valuation of properties
1189	96	Revenue and Disaster Management	67	90	Short levy of stamp duty due to under valuation of properties
1190	97	Revenue and Disaster Management	67	91	Unauthorized retention of receipts
1191	98	Revenue and Disaster Management	68	41	Misappropriation, losses, defalcation, etc.
1192	99	Revenue and Disaster Management	68	86	Results of Audit
1193	100	Revenue and Disaster Management	68	87	Short levy of stamp duty due to application of incorrect rates of immovable property
1194	101	Revenue and Disaster Management	68	142	Absence of mechanism to detect availing of irregular exemption by not presenting documents for registration
1195	102	Revenue and Disaster Management	68	143	Contracts for catching fish from public ponds
1196	103	Revenue and Disaster Management	68	144	Incorrect grant of exemption on instrument of SEZ/real estate developer
1197	104	Revenue and Disaster Management	68	145	Exemption of SD on collusive decrees
1198	105	Revenue and Disaster Management	68	146	Remission of SD on instruments of compensation awards
1199	106	Revenue and Disaster Management	68	147	Incorrect grant of remission of SD
1200	107	Revenue and Disaster Management	68	149	Delay in implementation of enhanced rates
1201	108	Revenue and Disaster Management	68	150	Evasion of stamp duty due to undervaluation of immovable property
1202	109	Revenue and Disaster Management	68	151	Loss of stamp duty due to misclassification of documents
1203	110	Revenue and Disaster Management	68	152	Short levy duty due to application of incorrect rates of immovable property
1204	111	Revenue and Disaster Management	68	153	General controls
1205	112	Revenue and Disaster Management	68	154	Audit findings/General controls
1206	113	Revenue and Disaster Management	68	155	Inadequacy of input controls & validation checks
1207	114	Revenue and Disaster Management	68	156	Disputed lands and properties
1208	115	Revenue and Disaster Management	68	157	Non-allotment of unique ID number to land owner/cultivator

1209	116	Revenue and Disaster Management	68	158	Absence of provision in HARIS to capture serial number of stamp papers
1210	117	Revenue and Disaster Management	68	159	Other points of interest
1211	118	Revenue and Disaster Management	70	28	Non-refund of un-utilized balance of CRF
1212	119	Revenue and Disaster Management	70	29	Payment of gratuitous relief on contradictory s
1213	120	Revenue and Disaster Management	70	30	Fraud in distribution and double payment of CRF
1214	121	Revenue and Disaster Management	70	59	Result of audit
1215	122	Revenue and Disaster Management	70	60	Evasion of stamp duty due to undervaluation of immovable property
1216	123	Revenue and Disaster Management	70	61	Evasion of stamp duty due to misclassification of documents
1217	124	Revenue and Disaster Management	70	62	Short levy of stamp duty due to application of incorrect rates of immovable property
1218	125	Revenue and Disaster Management	70	63	Exemption of stamp duty on collusive decrees
1219	126	Revenue and Disaster Management	71	58	Absence of mechanism to detect evasion of stamp duty by not presenting documents for registration
1220	127	Revenue and Disaster Management	71	59	Contracts for collection of tolls by private enterers
1221	128	Revenue and Disaster Management	71	60	Sale of industrial units through public auction by Haryana Financial Corporation (HFC)
1222	129	Revenue and Disaster Management	71	61	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1223	130	Revenue and Disaster Management	71	62	Failure to levy stamp duty on land sold with less than 1,000 square yards as residential property and the market value of immovable properties
1224	131	Revenue and Disaster Management	71	63	Absence of time limit for disposal of undervaluation cases referred to the Collector
1225	132	Revenue and Disaster Management	71	64	Short levy of stamp duty and registration fee due to misclassification of documents
1226	133	Revenue and Disaster Management	71	65	Delay in implementation of enhanced rates of registration fee
1227	134	Revenue and Disaster Management	71	66	Evasion of stamp duty due to undervaluation of immovable property
1228	135	Revenue and Disaster Management	71	67	Non-levy of stamp duty on collusive decrees 18
1229	136	Revenue and Disaster Management	72	110	Evasion of stamp duty due to misclassification of Documents

1230	137	Revenue and Disaster Management	72	111	Evasion of stamp duty due to undervaluation of immovable property
1231	138	Revenue and Disaster Management	72	112	Short levy of stamp duty due to application of incorrect rates of immovable property
1232	139	Revenue and Disaster Management	72	113	Suspected misappropriation of stamp duty
1233	140	Revenue and Disaster Management	72	114	Short levy of stamp duty on partition deed
1234	141	Revenue and Disaster Management	72	115	Irregular exemption of stamp duty
1235	142	Revenue and Disaster Management	73	67	Audit Findings
1236	143	Revenue and Disaster Management	73	68	Misappropriations, losses, defalcations, etc. (STATE FINANCES)
1237	144	Revenue and Disaster Management	73	137	Evasion of stamp duty due to undervaluation of immovable property
1238	145	Revenue and Disaster Management	73	138	Non-levy of stamp duty on plant and machinery
1239	146	Revenue and Disaster Management	73	139	Evasion of stamp duty due to misclassification of documents
1240	147	Revenue and Disaster Management	73	140	Short levy of stamp duty and registration fee due to misclassification of documents
1241	148	Revenue and Disaster Management	73	141	Short levy of stamp duty due to application of incorrect rates of immovable property
1242	149	Revenue and Disaster Management	73	142	Irregular exemption of stamp duty
1243	150	Revenue and Disaster Management	74	94	Results of audit
1244	151	Revenue and Disaster Management	74	95	Misclassification of sale deeds
1245	152	Revenue and Disaster Management	74	96	Critical fields left blank
1246	153	Revenue and Disaster Management	74	97	Measurement units
1247	154	Revenue and Disaster Management	74	98	Wrong input of construction year
1248	155	Revenue and Disaster Management	74	99	Incomplete data capturing
1249	156	Revenue and Disaster Management	74	100	Acceptance of junk data input
1250	157	Revenue and Disaster Management	74	101	Non-capturing of second property details
1251	158	Revenue and Disaster Management	74	102	Non-mapping of locations falling within/outside MC limits

1252	159	Revenue and Disaster Management	74	103	Non-digitisation of prime Khadra master
1253	160	Revenue and Disaster Management	74	104	Transactions by farmers and minus data in case of land purchased against compensation
1254	161	Revenue and Disaster Management	74	105	Transactions on Agricultural land within municipal Omits
1255	162	Revenue and Disaster Management	74	106	HUDA plots having preferential number 'P'
1256	163	Revenue and Disaster Management	74	107	Continued dependence on manual procedures
1257	164	Revenue and Disaster Management	74	108	Non recording of Khadra numbers in the Collector rate list
1258	165	Revenue and Disaster Management	74	109	Non-disposal/recovery of pending cases of undervaluation referred to the Collectors
1259	166	Revenue and Disaster Management	74	110	Short levy of stamp duty due to undervaluation of immovable property
1260	167	Revenue and Disaster Management	74	111	Improper maintenance of record
1261	168	Revenue and Disaster Management	74	112	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1262	169	Revenue and Disaster Management	74	113	Evasion of stamp duty due to undervaluation of immovable property
1263	170	Revenue and Disaster Management	74	114	Short levy of stamp duty due to application of incorrect rates of immovable property
1264	171	Revenue and Disaster Management	74	115	Undue benefit through reduction in stamp duty
1265	172	Revenue and Disaster Management	74	116	Exemption of stamp duty on collusive decrees
1266	173	Revenue and Disaster Management	75	70	Delay in release of annuity payment to the beneficiaries
1267	174	Revenue and Disaster Management	75	98	Short levy of stamp duty due to misclassification of sale deeds into collaboration agreement
1268	175	Revenue and Disaster Management	75	99	Absence of time limit for disposal of cases of undervaluation referred to the Collector under Section 47-A of IS Act
1269	176	Revenue and Disaster Management	75	100	Short levy of stamp duty due to application of incorrect rates of immoveable property
1270	177	Revenue and Disaster Management	75	101	Short levy of stamp duty due to undervaluation of immoveable property
1271	178	Revenue and Disaster Management	75	102	Evasion of stamp duty due to misclassification of documents
1272	179	Revenue and Disaster Management	75	103	Evasion of stamp duty due to undervaluation of immoveable property
1273	180	Revenue and Disaster Management	75	104	Undue benefit through reduction in Stamp Duty

1274	181	Revenue and Disaster Management	75	105	Position of arrears
1275	182	Revenue and Disaster Management	75	106	Non/delayed accountable of Revenue Recovery Certificates (RRCs)
1276	183	Revenue and Disaster Management	75	107	Non-follow up/delayed action
1277	184	Revenue and Disaster Management	75	108	Failure to follow up the RRCs sent to other Collectors
1278	185	Revenue and Disaster Management	78	39	Results of audit:
1279	186	Revenue and Disaster Management	78	40	Short realization of stamp duty due to misclassification of documents
1280	187	Revenue and Disaster Management	78	41	Short levy of stamp duty due to application of incorrect rates of immoveable properties
1281	188	Revenue and Disaster Management	78	42	Short levy of stamp duty due to application of non-prime rates on land containing prime kharchas
1282	189	Revenue and Disaster Management	78	43	Short realization of stamp duty due to registration of documents on the basis of old agreement
1283	190	Revenue and Disaster Management	78	44	Evasion of stamp duty due to undervaluation of immovable property
1284	191	Revenue and Disaster Management	78	45	Irregular exemption of stamp duty
1285	192	Revenue and Disaster Management	78	46	Undue benefit through reduction in stamp duty
1286	193	Revenue and Disaster Management	80	26	Extra burden of interest due to parking of funds outside the Government Account violating government instructions
1287	194	Revenue and Disaster Management	81	25	Payment of inadmissible compensation for damaged crops
1288	195	Revenue and Disaster Management	82	24	Suspected embezzlement
1289	196	Revenue and Disaster Management	82	98	Result of audit
1290	197	Revenue and Disaster Management	82	99	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1291	198	Revenue and Disaster Management	82	100	sub-para of 4.2 Short levy of stamp duty due to under-valuation of immovable property
1292	199	Revenue and Disaster Management	82	101	Short lev of stamp duty in 14 deeds amounting to Rs. 2.46 crore in 6 SRs due to misclassification of collaboration agreement.
1293	200	Revenue and Disaster Management	82	102	Short levy of stamp duty due to application of non-prime rates on land containing prime kharchas
1294	201	Revenue and Disaster Management	82	103	Misclassification of 'conveyance on sale' as release deeds

1295	202	Revenue and Disaster Management	82	104	Irregular remission of stamp duty
1296	203	Revenue and Disaster Management	82	105	Incorrect grant of exemption
1297	204	Revenue and Disaster Management	82	106	Short realisation of stamp duty due to application of incorrect rates
1298	205	Revenue and Disaster Management	82	107	Irregular exemption of stamp duty
1299	206	Revenue and Disaster Management	82	108	Short levy of stamp duty on lease deeds
1300	207	Revenue and Disaster Management	84	24	Result of Audit
1301	208	Revenue and Disaster Management	84	25	Short levy of stamp duty and registration fees due to under evaluation of residential. Commercial properties as agriculture properties,
1302	209	Revenue and Disaster Management	84	26	Short levy of stamp duty and registration fees due to application of incorrect rates of immovable property.
1303	210	Revenue and Disaster Management	84	27	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreement.
1304	211	Revenue and Disaster Management	84	28	Short levy of stamp duty on lease deeds.
1305	212	Revenue and Disaster Management	84	29	Short levy of stamp duty due to under-evaluation of immovable property.
1306	213	Revenue and Disaster Management	84	30	Irregular exemption of stamp duty.
1307	214	Revenue and Disaster Management	84	31	Misclassification of 'Conveyance on sale' as release deeds.
1308	215	Revenue and Disaster Management	84	32	Irregular remission of stamp duty.
1309	216	Revenue and Disaster Management	84	33	Short levy of stamp duty due to application of nonprime rates on land containing prime Khadra.
1310	217	Revenue and Disaster Management	85	33	Result of audit:
1311	218	Revenue and Disaster Management	85	34	Non/short levy of stamp duty and registration fees:
1312	219	Revenue and Disaster Management	85	35	Loss of stamp duty and registration fees due to non-registration of lease agreement:
1313	220	Revenue and Disaster Management	85	36	Short levy of stamp duty due to misclassification of sale deeds as collaboration agreements:
1314	221	Revenue and Disaster Management	85	37	Short levy of stamp duty due to incorrect classification of residential/ commercial properties as agricultural land:

1315	222	Revenue and Disaster Management	85	38	Misclassification of Sale deeds as release deeds resulting in short levy of stamp duty:
1316	223	Revenue and Disaster Management	85	39	Irregular remission of stamp duty:
1317	224	Revenue and Disaster Management	85	40	Short levy of stamp duty due to application of normal rates on prime Khadra land:
1318	225	Revenue and Disaster Management	85	41	Irregular exemption of stamp duty:
1319	226	Revenue and Disaster Management	85	42	Short levy of stamp duty due to under-valuation of immovable property:
1320	227	Revenue and Disaster Management	86	18	Result of audit
1321	228	Revenue and Disaster Management	86	19	Non-mapping of Business Rules
1322	229	Revenue and Disaster Management	86	20	System design Deficiency
1323	230	Revenue and Disaster Management	86	21	Inadequate application controls/ E-registration module
1324	231	Revenue and Disaster Management	86	22	Non-validation of stamp duty realized
1325	232	Revenue and Disaster Management	86	23	Delay in sanction of Mutation
1326	233	Revenue and Disaster Management	86	24	Non-Completion of work related to modernization/Computerizations of land records under National Land Records Modernizations Programme
1327	234	Revenue and Disaster Management	86	25	Non-existence of disaster recovery plans
1328	235	Revenue and Disaster Management	86	26	Lack of Audit module in the system
1329	236	Revenue and Disaster Management	86	27	other compliance issue
1330	237	Revenue and Disaster Management	87	15	Result of audit
1331	238	Revenue and Disaster Management	87	16	Short levy of stamp duty to misclassification of sale deeds as collaboration agreements
1332	239	Revenue and Disaster Management	87	17	Irregular exemption of Stamp Duty to autonomous bodies:
1333	240	Revenue and Disaster Management	87	18	Irregular exemption of Stamp Duty farmers:
1334	241	Revenue and Disaster Management	87	19	Short levy of Stamp duty due to application of incorrect rates of immovable property.
1335	242	Revenue and Disaster Management	87	20	Short levy of stamp duty due to application of normal rates on prime Khadra land.

1336	243	Revenue and Disaster Management	90	27	Results of Audit
1337	244	Revenue and Disaster Management	90	28	Irregular remission of stamp duty
1338	245	Revenue and Disaster Management	90	29	Short levy/collection of two per cent additional stamp duty levied by/for Municipal Corporations/Gram Panchayats and Zilla Parishads
1339	246	Revenue and Disaster Management	90	30	Short levy of stamp duty to under valuation of immovable property
1340	247	Revenue and Disaster Management	90	31	Short levy of stamp duty due to application of incorrect rate of immovable property
1341	248	Revenue and Disaster Management	90	32	Short levy of stamp duty due to application of normal rates on prime khasra land
1342	249	Revenue and Disaster Management	90	33	Irregular exemption of Stamp Duty treating the non-bonfire decrees as bonfire
Rural Development					
1343	1	Rural Development	44	36	Integrated Rural Development Programme
1344	2	Rural Development	50	78	Non-recovery/non-adjustment of advances to Ex-Sarpanches
1345	3	Rural Development	50	79	Non-recovery of mis utilised subsidy
1346	4	Rural Development	61	16	Other irregularities
1347	5	Rural Development	65	17	Misappropriation of wheat under Samporna Grameen Roger Yojana
1348	6	Rural Development	65	18	Advances from former Sarpanches not recovered/adjusted
1349	7	Rural Development	70	13	Financial performance
1350	8	Rural Development	70	14	Programme management
1351	9	Rural Development	70	15	Abnormal delay in completion of projects
1352	10	Rural Development	70	17	Execution of works
1353	11	Rural Development	70	18	Other topics of interest
1354	12	Rural Development	70	19	Maintenance of record
1355	13	Rural Development	73	53	Execution of forest works
1356	14	Rural Development (Transferred from Social Justice and Empowerment)	80	42	Delay in furnishing utilization certificates
1357	15	Rural Development	81	48	Delay in furnishing utilization certificates:
1358	16	Rural Development	82	65	Delay in furnishing utilisation certificates (S.F.)
1359	17	Rural Development (Transferred from Social Justice and Empowerment)	82	67	Delay in furnishing utilisation certificates (S.F)

1360	18	Rural Development	83	22	Delay in submission of Utilisation Certificates
1361	19	Rural Development	89	62	Delay in submission of Utilisation Certificates
Social Justice and Empowerment					
1362	1	Social Welfare	44	23	Payment of pension to ineligible persons
1363	2	Social Welfare	52	60	Embezzlement of Rs.3.99 lakh
1364	3	Social Welfare	60	26	Fraudulent payment of Old Age Pension
1365	4	Social justice & empowerment	73	69	Disbursement of old age suman allowances to ineligible persons
1366	5	Social justice & empowerment	79	59	Misappropriations, losses, defalcations, etc
1367	6	Social justice & empowerment	80	43	Misappropriations, losses, defalcations, etc.
1368	7	Social justice & empowerment	81	45	Misappropriations, losses, defalcations, etc:
1369	8	Social justice & empowerment	82	68	Misappropriation, losses, defalcation, etc.
1370	9	Social justice & empowerment	83	16	Delay in submission of Utilisation Certificates
1371	10	Social justice & empowerment	83	17	Misappropriations, losses, thefts, etc
1372	11	Social justice & empowerment	89	60	Delay in submission of Utilisation Certificates
1373	12	Social justice & empowerment	89	61	Misappropriations, losses, thefts, etc
1374	13	Social justice & empowerment	89	68	Non-preparation of documentation for IT system
1375	14	Social justice & empowerment	89	69	Delay in disbursement of pension benefits
1376	15	Social justice & empowerment	89	70	Delay in passing intended benefits due to late enrolment of beneficiaries
1377	16	Social justice & empowerment	89	71	Transfer of Pension to the dead beneficiaries' accounts/
1378	17	Social justice & empowerment	89	72	Payment to beneficiaries enrolled after their death
1379	18	Social justice & empowerment	89	73	Transfer of Social Security Pension to the dead beneficiaries treated as normal pension account
1380	19	Social justice & empowerment	89	74	Pension disbursed to multiple beneficiaries on same Aadhaar Number
1381	20	Social justice & empowerment	89	75	Undue benefit by providing benefits simultaneously under two schemes
1382	21	Social justice & empowerment	89	76	Transfer of beneficiaries Pension to other persons' bank accounts under social security schemes
1383	22	Social justice & empowerment	89	77	Payment to ineligible beneficiaries
1384	23	Social justice & empowerment	89	78	Disbursement of social security pension to retired Government employees and Family pensioner
1385	24	Social justice & empowerment	89	79	Disbursement of social security pension to untraceable beneficiaries
1386	25	Social justice & empowerment	89	80	Incorrect age in legacy data

1387	26	Social justice & empowerment	89	81	Gaps in beneficiary ID sequence in master database
1388	27	Social justice & empowerment	89	82	Absence of IT Security Policy
1389	28	Social justice & empowerment	89	83	No business continuity planning and disaster recovery planning
1390	29	Social justice & empowerment	89	84	Missing audit trails in IT system
1391	30	Social justice & empowerment	89	85	Approval of beneficiaries in bulk in a single day
1392	31	Social justice & empowerment	89	86	Irregular payment of commission to banks and post office
1393	32	Social justice & empowerment	89	87	Non-updating of Savings data on State DBT Portal
1394	33	Social justice & empowerment	89	88	Non-conducting of Social Audit of Schemes under NSAP
Sports and Youth Affairs					
1395	1	Sports and Youth Affairs	77	59	Irregular payment and Non-recovery from the students
1396	2	Sports and Youth Affairs	82	69	Delay in furnishing utilisation certificates (S.F)
1397	3	Sports and Youth Affairs	83	4	Parking of government funds
1398	4	Sports and Youth Affairs	83	5	Delay in submission of Utilisation Certificates
1399	5	Sports and Youth Affairs	89	52	Irregular payment of cash award to ineligible sportspersons Rs. 41.30 crore
1400	6	Sports and Youth Affairs	89	53	Delay in submission of Utilisation Certificates
Technical Education					
1401	1	Technical Education	73	80	Special coaching for competition/placement for SC Students
1402	2	Technical Education	73	85	Financial Irregularities
1403	3	Technical Education	83	28	Delay in submission of Utilisation Certificates
1404	3	Technical Education	89	57	Delay in submission of Utilisation Certificates
Town & Country Planning					
1405	1	Town and Country Planning	44	41	Functioning of State Planning Cell
1406	2	Town and Country Planning	44	43	Avoidable payment of interest
1407	3	Town and Country Planning	50	24	Construction of Building and Roads by HUDA
1408	4	Town & Country Planning	50	25	Construction of Building
1409	5	Town and Country Planning	50	29	Avoidable payment of interest
1410	6	Town and Country Planning	50	81	Non-recovery of auction money
1411	7	Town and Country Planning	52	53	Non-recovery of rent from the lessees due to non-observance of conditions of lease deed
1412	8	Town and Country Planning	54	34	Non-utilization of land
1413	9	Town and Country Planning	54	35	Loss due to non-recovery of rebate

1414	10	Town and Country Planning	58	93	Non-recovery of enhanced compensation of land
1415	11	Town and Country Planning	60	27	Non-collection of External Development Charges (EDCs)
1416	12	Town and Country Planning	60	29	Less recovery of plan scrutiny fee
1417	13	Town and Country Planning	60	30	Avoidable loss due to delay in handling over possession of plots
1418	14	Town and Country Planning	61	26	Non-recovery of external development charges
1419	15	Town and Country Planning	62	70	Exemption of Sales Tax
1420	16	Town and Country Planning	65	3	Outstanding recovery of Planning water sewerage charges
1421	17	Town and Country Planning	65	6	Avoidable payments of Planning interest due to delay making payment of enhanced Acquisition to land owners
1422	18	Town and Country Planning	65	10	Land under unauthorized Planning possession
1423	19	Town and Country Planning	67	25	Estate Officer, HUDA Faridabad
1424	20	Town and Country Planning	68	33	Due to slackness on the part of EO's HUDA, Faridabad, Gurgaon and Panchkula in revision of rent after every three years and non-charging of rent for additional filling points of petrol pumps installed subsequently, HUDA was deprived of the revenue of Rs.1.49 Crore (2003-Civil)
1425	21	Town and Country Planning	68	34	Extra expenditure on account of delayed payment of land, compensation and interest thereon
1426	22	Town and Country Planning	68	35	Unfruitful expenditure on incomplete work
1427	23	Town and Country Planning	71	76	Results of audit
1428	24	Town and Country Planning	71	77	Non-recovery / realization of licence fee
1429	25	Town and Country Planning	71	78	Non-recovery / realization of licence fee
1430	26	Town and Country Planning	73	25	Recovery of external development charges
1431	27	Town and Country Planning	73	26	Delays in payment of Annuity to landowners
1432	28	Town and Country Planning	73	27	Non-maintenance of records
1433	29	Town and Country Planning	73	28	Payments made without updating the revenue records
1434	30	Town and Country Planning	73	30	Deduction of Income Tax at source
1435	31	Town and Country Planning	73	32	Audit Findings
1436	32	Town and Country Planning	73	33	Non-recovery of lease rent from petrol pumps
1437	33	Town and Country Planning	73	35	Grant of licenses to private colonizers
1438	34	Town and Country Planning	74	22	Planning not done in consonance with the Regional Plan of NCRPB
1439	35	Town and Country Planning	74	23	Extra payment of interest due to delay in referring the cases to Courts

1440	36	Town and Country Planning	74	24	Infructuous expenditure on development of auto market
1441	37	Town and Country Planning	74	25	Non-development of acquired land
1442	38	Town and Country Planning	74	26	Abnormal rates allowed to a contractor
1443	39	Town and Country Planning	74	27	Execution of works not in the ambit of HUDA
1444	40	Town and Country Planning	74	28	Sewer and storm water drainage works
1445	41	Town and Country Planning	74	29	Water supply works in Gurgaon
1446	42	Town and Country Planning	74	30	Development of roads
1447	43	Town and Country Planning	74	31	Non-development of land for commercial complexes
1448	44	Town and Country Planning	74	33	Irregularities in allotment of plots under reserve categories
1449	45	Town and Country Planning	74	34	Issues related to private colonizers
1450	46	Town and Country Planning	74	35	Inadequate control over colonizers
1451	47	Town and Country Planning	74	36	Non-completion of low cost/affordable housing colonies
1452	48	Town and Country Planning	74	37	Non-renewal of licences
1453	49	Town and Country Planning	74	38	Non-approval of building plans
1454	50	Town and Country Planning	74	39	Time schedule for completion of projects as a whole
1455	51	Town and Country Planning	74	40	Non-submission of accounts statements
1456	52	Town and Country Planning	74	41	Non-recovery of EDC/IDC
1457	53	Town and Country Planning	74	42	Non-recovery of lease money and other charges
1458	54	Town and Country Planning	75	71	Construction of Buildings and their utilization
1459	55	Town and Country Planning	75	72	Status of utilisation of land acquired by HUDA
1460	56	Town and Country Planning(HUDA)	79	53	Non-recovery of unearned increase in value of land and annual ground rent
1461	57	Town and Country Planning	80	27	Failure to recover Government dues from a defaulter developer
1462	58	Town and Country Planning	80	28	Purchase of pipes in excess of requirement
1463	59	Town and Country Planning (HSVP)	81	31	Grant of licences without assessing financial adequacy:
1464	60	Town and Country Planning (HSVP)	81	32	Non-initiation of action against defaulters:
1465	61	Town and Country Planning (HSVP)	81	33	Non-auction of originally un-allotted properties in developed sectors:
1466	62	Town and Country Planning (HSVP)	81	34	Non-reconciliation leading to non-detection of fraud:
1467	63	Town and Country Planning (HSVP)	81	35	Lack of perspective plan for time bound development of acquired land:

1468	64	Town and Country Planning (HSVP)	81	36	Non-recovery of external development charges:
1469	65	Town and Country Planning (HSVP)	81	37	Management of recovery of land enhanced compensation:
1470	66	Town and Country Planning (HSVP)	81	38	Continuance of business in resumed properties:
1471	67	Town and Country Planning (HSVP)	81	39	Outstanding recovery of water and sewerage charges:
1472	68	Town and Country Planning (HSVP)	81	40	Outstanding rent against leased property:
1473	69	Town and Country Planning (HSVP)	81	41	Irregularities in execution of Sports Complex Project:
1474	70	Town and Country Planning (HSVP)	81	42	Allotment of works to an ineligible contractor through enhancement:
1475	71	Town and Country Planning	82	40	Growth of unauthorised colonies
1476	72	Town and Country Planning	82	41	Licences granted in excess of permissible area
1477	73	Town and Country Planning	82	42	Delay in initiation of action for cancellation of licence.
1478	74	Town and Country Planning	82	43	Lack of action against defaulting developer
1479	75	Town and Country Planning	82	44	Part occupation certificate issued without recovering EDC
1480	76	Town and Country Planning	82	45	Non-development of colonies of cancelled licences
1481	77	Town and Country Planning	82	46	Short-transfer of Economically Weaker Sections plots/ flats
1482	78	Town and Country Planning	82	47	Non-recovery of External Development Charges/ Infrastructure Development Charges
1483	79	Town and Country Planning	82	48	Non-recovery of revised licence fee
1484	80	Town and Country Planning	82	49	Bank-guarantees not obtained from colonisers
1485	81	Town and Country Planning	82	50	Non-revalidation of bank guarantees
1486	82	Town and Country Planning	82	51	Non-recovery of demolition charges
1487	83	Town and Country Planning	82	52	Grant of CLU permissions in violation of rules and regulations
1488	84	Town and Country Planning	82	53	Violations of conditions of CLU permission
1489	85	Town and Country Planning	82	54	Non-recovery of External Development Charges
1490	86	Town and Country Planning	82	55	Grant of Occupation Certificate to incomplete building
1491	87	Town and Country Planning	82	56	Irregular utilisation of agriculture warehouse
1492	88	Town and Country Planning	82	57	Excess payment to contractor (HSVP)
1493	89	Town and Country Planning	82	58	Execution of works irregularly and without calling tenders (HSVP)

1494	90	Town and Country Planning	83	6	Loss due to non-recovery of lease money
1495	91	Town and Country Planning	83	7	Non-recovery of compensation from contractor
1496	92	Town and Country Planning	88	32	Non-recovery of differential amount of license fee at revised rates:
1497	93	Town and Country Planning	88	33	Non-revalidation of bank guarantees caused loss to the State Exchequer of Rs. 9.84 crore
Transport					
1498	1	Transport	48	20	Outstanding audit objections in internal audit
1499	2	Transport	58	34	Non-deposit of token tax
1500	3	Transport	58	121	Taxes on Motor Vehicles
1501	4	Transport	58	123	Short realization of permit/countersignature fee
1502	5	Transport	58	125	Non-recovery of token tax in respect of Stage carriage buses
1503	6	Transport	60	129	Non/short charging of fitness fee (Passing fee)
1504	7	Transport	60	130	Non-realization of fees
1505	8	Transport	62	43	Non-realization of token tax
1506	9	Transport	63	25	Non-deposit of token tax
1507	10	Transport	65	50	Non-recovery of token tax in respect of stage carriage buses
1508	11	Transport	65	51	Short charging of driving licence fee
1509	12	Transport	65	52	Short realization of Registration fees
1510	13	Transport	65	54	Private Service Vehicles
1511	14	Transport	67	79	Non-realization of token tax from private service vehicles
1512	15	Transport	67	80	Short realization of bid money on stage carriage permits
1513	16	Transport	68	80	Lack of control over monitoring of duplicate engine/chassis number
1514	17	Transport	68	81	Same registration numbers were allotted to two vehicles
1515	18	Transport	68	129	Non-charging of permit transfer fee
1516	19	Transport	68	130	Non-realisation of bid money on stage carriage permits
1517	20	Transport	68	131	Non/short recovery of token tax from stage carriage bus owners
1518	21	Transport	68	132	Short realization of conductor's licence fee
1519	22	Transport	70	69	Stage carriage buys owners
1520	23	Transport	70	70	Short realization of permit transfer fee

1521	24	Transport	70	71	Non-realization of additional fee for retention of choice registration
1522	25	Transport	71	72	Stage carriage bus owners
1523	26	Transport	71	74	Non-realisation of additional fee for retention of choice registration mark
1524	27	Transport	72	109	City bus owners
1525	28	Transport	73	143	Non/short realization of bid money on stage carriage permits
1526	29	Transport	74	63	Avoidable loss due to procurement of buses violating CMVR
1527	30	Transport	74	119	Non-collection of Addax fees
1528	31	Transport	75	110	Non/short levy of penalty on over loading of vehicles
1529	32	Transport	75	111	Non/short recovery of token tax from private/goods vehicles
1530	33	Transport	75	112	Short deposit/loss of interest on delayed deposit of Government revenue and non-attestation/verification of of DCR/CTR register
1531	34	Transport	80	29	Undue favour to Agency
1532	35	Transport	81	43	Underutilization of buses
1533	36	Transport	82	59	Excess expenditure due to award of work at higher rates
1534	37	Transport	84	34	Results of Audit
1535	38	Transport	84	35	Non/Short realization of Goods Tax
1536	39	Transport	84	36	Non/Short realization of Token Tax
1537	40	Transport	85	43	Results of Audit:
1538	41	Transport	85	44	Non/short recovery of Token Tax:
1539	42	Transport	86	28	Non/short realization of Motor Vehicle tax and penalty
1540	43	Transport	86	29	Non-recovery of penalty imposed on transport vehicles
1541	44	Transport	88	4	Planning:
1542	45	Transport	88	5	Diversion of funds:
1543	46	Transport	88	6	Fleet strength and age profile:
1544	47	Transport	88	7	Recovery of cost of operations
1545	48	Transport	88	8	Fuel efficiency and targets
1546	49	Transport	88	9	Missed kilometres
1547	50	Transport	88	10	Operation of Volvo Buses by Gurugram Depot
1548	51	Transport	88	11	Delay in lifting of buses

1549	52	Transport	88	12	Utilization and premature condemnation of semi low floor star buses
1550	53	Transport	88	13	Non-inclusion of safety standards introduced by Gol
1551	54	Transport	88	14	Delay in preventive maintenance of buses resulting into major break down and complete overhauling of engines
1552	55	Transport	88	15	Loss of revenue due to detention of buses in workshop beyond reasonable time
1553	56	Transport	88	16	Manpower Cost and productivity
1554	57	Transport	88	17	Excess deployment of drivers and conductors
1555	58	Transport	88	18	Lease of shops and booths
1556	59	Transport	88	19	Traffic receipts on Inter State Routes
1557	60	Transport	88	20	Short realization of motor vehicle tax
1558	61	Transport	88	21	Non-realization of penalty
1559	62	Transport	88	22	Motor Vehicle Tax pertaining to intervening period
1560	63	Transport	88	23	Recovery of MVT from vehicles purchased from other States/ commercial vehicles converted into personal vehicles
1561	64	Transport	88	24	Impact of ex-showroom prices shown by the dealers of same variant vehicles
1562	65	Transport	88	25	Recovery of MVT at the time of registration of vehicle
1563	66	Transport	88	26	Recovery of trade fee
1564	67	Transport	88	27	Non-registration of vehicles within prescribed time and Non- fixation of High Security Registration Plates (HSRP):
1565	68	Transport	88	28	Renewal of fitness certificate of transport vehicles
1566	69	Transport	88	29	Non-recovery of license fees/penalty from Pollution Check Centres:
1567	70	Transport	88	30	Joint inspection of Pollution Check Centres:
1568	71	Transport	88	31	Irregularities in the Pollution Check Centre:
Urban Local Bodies					
1569	1	Urban Development	62	66	Non-collection of fire tax
1570	2	Urban Local Bodies	73	66	Audit Findings
1571	3	Urban Local Bodies	75	17	Non-recovery of Labour Cess
1572	4	Urban Local Bodies	75	19	Non-recovery of old outstanding taxes, fees etc
1573	5	Urban Local Bodies	75	20	Non-allotment of EWS houses constructed under JNNURM
1574	6	Urban Local Bodies	75	23	Payment made without execution of works

1575	7	Urban Local Bodies	75	25	Internal Control
1576	8	Urban Local Bodies	83	10	Excess payment to professional services providers
1577	9	Urban Local Bodies	83	11	Delay in submission of Utilisation Certificates
1578	10	Urban Local Bodies	88	34	illegal construction of a multi-story building in notified land and consequent illegal sale of commercial office spaces valuing Rs. 182.46 crore
1579	11	Urban Local Bodies	89	12	Non-drawal of Municipal levy in respect of Municipal Committee Kindly
1580	12	Urban Local Bodies	89	13	Limitations in Audit by Director Local Audit Department
1581	13	Urban Local Bodies	89	14	Non-adherence to prescribed norms/procedures resulting in irregular payments to contractors on account of development works
1582	14	Urban Local Bodies	89	15	Delay in submission of Utilisation Certificates
Welfare of SC and BC					
1583	1	Welfare of SC and BC (Transferred from Social Justice and Empowerment)	44	26	Liberation of scavengers
1584	2	Welfare of SC and BC	80	40	Suspected fraudulent payment of scholarships
1585	3	Welfare of SC and BC	82	1	Annual work plan and database of eligible beneficiaries not prepared.
1586	4	Welfare of SC and BC	82	2	Decline in number of SC beneficiaries
1587	5	Welfare of SC and BC	82	3	Non-payment of scholarship to SC students
1588	6	Welfare of SC and BC	82	4	Timelines for scholarship disbursement not prescribed
1589	7	Welfare of SC and BC	82	5	Budget allocation and expenditure
1590	8	Welfare of SC and BC	82	6	Irregularities in financial administration
1591	9	Welfare of SC and BC	82	7	Non-reconciliation of bank balances with response files
1592	10	Welfare of SC and BC	82	8	Irregularities in disbursement of scholarship
1593	11	Welfare of SC and BC	82	9	Payment of scholarship to students not registered with Universities
1594	12	Welfare of SC and BC	82	10	Disbursement of scholarship to students not registered with DMER
1595	13	Welfare of SC and BC	82	11	Payment of scholarship in excess of prescribed limit
1596	14	Welfare of SC and BC	82	12	Double payment of scholarship
1597	15	Welfare of SC and BC	82	13	Lack of scrutiny regarding income, caste, education qualification, etc
1598	16	Welfare of SC and BC	82	14	Suspected fraudulent payment to students studying outside the State

1599	17	Welfare of SC and BC	82	15	Scholarship paid for same stage of education
1600	18	Welfare of SC and BC	82	16	Doubtful payment of scholarship
1601	19	Welfare of SC and BC	82	17	Payment made to students who were not residents of Haryana
1602	20	Welfare of SC and BC	82	18	Excess payment of Scholarship
1603	21	Welfare of SC and BC	82	19	Payment to overage students
1604	22	Welfare of SC and BC	82	20	Monitoring and evaluation
1605	23	Welfare of SC and BC	82	21	Evaluation of the scheme
1606	24	Welfare of SC and BC	82	22	Recommendations
Women and Child Development					
1607	1	Women and Child Development (Transferred from Social Justice and Empowerment)	50	8	Panjiri Plants
1608	2	Women and Child Development	89	67	Misappropriations, losses, defalcations, etc: