

HARYANA VIDHAN SABHA

**COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS**

(2018-2019)

(FOURTEENTH REPORT)

**REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE
ACCOUNTS OF MUNICIPAL CORPORATION,
AMBALA AND MUNICIPAL COUNCIL, GOHANA FOR
THE PERIOD FROM APRIL, 2016 TO MARCH, 2017
AUDITED BY THE DIRECTOR,
LOCAL AUDIT,
HARYANA**



**(Presented to the House on February, 2019)
HARYANA VIDHAN SABHA SECRETARIAT
CHANDIGARH
2019**

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**COMPOSITION OF THE COMMITTEE ON LOCAL BODIES AND
PANCHAYATI RAJ INSTITUTIONS**

(2018-2019)

Chairperson

1. Shri Aseem Goel, M.L.A.

Members

2. Shri Sri Krishan, M.L.A.
3. Shri Jagbir Singh Malik, M.L.A.
4. Shri Ghanshyam Saraf, M.L.A.
5. Shri Naresh Kaushik, M.L.A.
6. Shri Mahipal Dhanda, M.L.A.
7. Shri Umesh Aggarwal, M.L.A.
8. Prof. Ravinder Baliata, M.L.A.
9. Shri Om Parkash Barwa, M.L.A.

Special Invitees

1. Shri Karan Singh Dalal, M.L.A.
2. Shri Kuldip Sharma, M.L.A.
3. Shri Shyam Singh Rana, M.L.A.

Secretariat

1. Shri Rajender Kumar Nandal, Secretary
2. Shri Pushpender, Under Secretary

Shri Karan Singh Dalal, M.L.A., Shri Kuldip Sharma M.L.A. and Shri Shyam Singh Rana, M.L.A. was as special invitee of the Committee *w.e.f.* 08th May, 2018 for the remaining period of the year 2018-19.

INTRODUCTION

I, Aseem Goel, the Chairperson of the Committee on Local Bodies and Panchayati Raj Institutions, having been authorized by the Committee on this behalf, present this Fourteenth Report on the Audit and Inspection Notes on the Accounts of Municipal Corporation, Ambala and Municipal Council, Gohana for the period from April, 2016 to March, 2017.

2. The Committee examined/ scrutinized the Audit and Inspection Notes on the Accounts of Municipal Corporation, Ambala and Municipal Council, Gohana for the period from April, 2016 to March, 2017 audited by the Director, Local Audit, Haryana as per details given in the Report and its annotated reply submitted by the concerned Municipal Corporation and Municipal Council. The Committee has gone into the details of the matter and has tried its level best to make its observations/recommendations strictly as per the information/record produced before the Committee by the concerned quarters and as per law.

3. The Committee considered and approved this Report in its meeting held on 16th February, 2019.

4. A brief record of the proceedings of the meetings of the Committee has been kept in the Haryana Vidhan Sabha Secretariat.

5. The Committee is thankful for the assistance and co-operation rendered by the Director, Local Audit, Haryana and his Officers in giving information/record to the Committee.

6. The Committee is also thankful to the Officers/Officials of the Haryana Vidhan Sabha for their whole hearted co-operation and assistance given by them to the Committee.

**CHANDIGARH :
THE 18TH FEBRUARY, 2019.**

**ASEEM GOEL,
CHAIRPERSON**

REPORT

GENERAL

The Committee on the Local Bodies & Panchayati Raj Institutions for the year 2018-2019 consisting of Nine Members was nominated by the Hon'ble Speaker on 25th April, 2018 vide Notification No. LB/PRIC-1/2018-2019/30, dated Chandigarh, the 25th April, 2018. Shri Aseem Goel, MLA was nominated as Chairperson of the Committee by the Hon'ble Speaker.

The Committee holds **55** meetings during the year 2018-2019 till the finalization of the Report.

REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
MUNICIPAL CORPORATION, AMBALA FOR THE PERIOD FROM
APRIL, 2016 TO MARCH, 2017

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Municipal Corporation, Ambala for the period from April, 2016 to March, 2017, audited by the Director, Local Audit, Haryana as under: -

[1] PARA NO. 1: - LAST AUDIT REPORT

Action taken on the last audit report was not satisfactory. The report was received in the office of Municipal Corporation, Ambala in the month of October, 2016 but the audit objections contained therein were not attended to for compliance. Even the annotated reply showing the action taken thereon was neither prepared nor sent to this office. Though the same was required to be sent within three months of its receipts as per provisions of Rule XVII.17(2) of the Municipal Account Code, 1930. The report was also to be laid before the Corporation for such action as may be deemed necessary as per provisions of Section 169(2) of Haryana Municipal Corporation Act, 1994.

The report contained large number paras of serious nature like embezzlement, short recoveries and excess/ avoidable/ irregular payments, shortage of store, losses, irregularities in works accounts, action without sanction, non-maintenance/ non-completion /defective maintenance of record and many other omissions and commissions which depict a very dismal state of affairs. The Commissioner of the Corporation and Govt. in Urban Local Bodies Department, Haryana may take notice of the laxity/ gross negligence of the municipal authorities and take appropriate remedial steps in this regard. However, the position of the outstanding objections as on 31-03-2017 in brief is as depicted in **Appendix 'A'** to this Report.

The Department in its written reply stated as under: -

Detail reply to the last audit report of Municipal Corporation Ambala is being submitted now. As per this report 584 Audit Paras were outstanding. Out of 584 Audit Paras 482nos of Audit Paras were more than five year old whereas remaining (102 nos) Audit Paras were five years old. Record of the 482nos Paras are too old to trace-out. Efforts were made to trace out the concerned record. Out of the remaining 102 nos of Audit Paras, record for 50 nos of Paras has been traced out and for the settlement of said Audit Paras request has been made to the Deputy Director, Local Audit Department and request has also been made by DULB vide memo No.BA-1/2018/9187 dated 08.02.2018 to the Director, Local Audit Department for the settlement of the Old Audit Para (more than 5 years old).

The Committee desired that the Municipal Corporation, Ambala to settle this issue by holding a meeting of the Authorities of Municipal Corporation, Ambala with Director, Local Audit, Haryana under intimation to the Committee.

[2] PARA NO. 2: - PRESENT AUDIT

Accounts of Municipal Corporation, Ambala during the period under report were continued to be audited under modified pre-audit system. The Resident Audit Scheme remained headed by S/O Sh. R.P. Dhiman & J.P. Kamboj, Deputy Directors (Local Audit) for the period 01.04.2016 to 21.06.2016 and 21.06.2016 to 31.03.2017 respectively during the period under report.

The Office of Commissioner, Municipal Corporation Ambala was held by the following IAS Officers during the period under report.

Sr. No.	Name and Designation	Period
1.	Sh. Surinder Singh, HCS	01.04.2016 to 01.06.2016
2.	Sh. Dinesh Singh Yadav, HCS	02.06.2016 to 30.11.2016
3.	Sh. Satayender Duhan, HCS	01.12.2016 to 31.03.2017

The following officers held the charge of Executive Officer during the period under report:-

Sr. No.	Name	Period
1.	Vacant	01.04.2016 to 23.08.2016
2.	Dr. Arvind Balyan	24.08.2016 to 02.03.2017
3.	Vacant	03.03.2017 to 31.03.2017

The Department in its written reply stated as under:

In reply to this audit observation, it is submitted that it is an introductory para, hence, no reply is required.

The Committee has desired that to check the missing record and its nature and also examine that the matter does not relate to finance and to keep the para pending.

[3] PARA NO. 3: - 2-A. RECORD NOT PUT UP

The records required in audit were duly put except that depicted in **Appendix-'B'** to this report. The requisite record may be made available to audit without further delay to clear the post audit arrears in the Resident Audit Scheme.

The Department in its written reply stated as under:

In this regard it is intimated that there are 159 Audit Requisitions are shown in Audit report. The said requisitions are from the year 1975-76 to 2015-16. No separate record in respect of the said requisitions has been maintained by the concerned branches. However with the help of the Audit Branch

established in Municipal Corporation, Ambala the record of the Audit Requisition is being collected from the Audit Department. For the disposal of the said requisitions all the head of the branch have been directed to take immediate necessary steps regarding disposal of these pending paras. Moreover, Director, Local Audit has also been requested to depute some Officer, so that disposal of the said requisition may be ensured. Request has also been made by DULB vide memo No.BA-1/2018/9187 dated 08.02.2018 to the Director, Local Audit Department for the settlement of the Old Audit Para (more than 5 years old).

It is further submitted that Branch wise scanning and digitalization of record pertaining to Birth & Death, Marriage Registration, Establishment, Engineering, Property Tax, RTI & Misc. has already been deposited whereas record pertaining to Building Plan, House Tax is ongoing and likely to be completed very shortly. Status report from the concerned firm M/s Perfect Webtech Pvt. Ltd. has been recently received.

The Committee has desired that to keep the para pending.

[4] PARA NO. 4: - AUDIT FEE

Actual audit fee for the year 2016-17 worked out to Rs.36,27,753/-. The same may be deposited into Govt. Treasury under head "0070- Other Administrative Services-60-Other Services-B-Non Tax Revenue-110 Fee for Govt. Audit" along with outstanding arrear of audit fee for the year 2012-13 to 2015-16 amounting to Rs.1,11,31,781/- and original treasury Challan thereof may be shown to audit for verification and return.

The Department in its written reply stated as under: -

In reply to this para, it is submitted that on the availability of the funds an amount of Rs.40,00,000/- was deposited towards audit fee by the Municipal Corporation, Ambala Rs.15,00,000/- in the year 2013-14, Rs.20,00,000/- in the year 2014-15, Rs.5,00,000/- in the year 2017-18. Further Rs.5,00,000/- is also being deposited towards Audit fees for which a cheque bearing no. 399369 dated 19.06.2018 has been issued. After the deposit of this amount the challan will be sent to the Director, Local Audit Haryana. Whereas regarding the deposit of remaining amount of audit fee the same will be deposited as per availability of the funds.

The Committee has desired that to keep the para pending.

[5] PARA NO. 5: - GRANTS

(a) The position of grants received during the year 2016-2017 is depicted in Appendix- 'C' to this audit report which is summarized as under:-

(i) Grants at Sr. No. 1 to 11 to 15, 17, 19 to 21 and 23 to 26 were lying unspent. These may be utilized within the stipulated period or refunded to the quarter concerned and compliance shown to audit.

(ii) Grants at Sr. No. 2, 4 to 10, 16, 18 to 22 were partly utilized which may be utilized within the stipulated period or refunded to the quarter concerned and compliance shown to audit.

(iii) Grants at Sr. No. 3 was fully utilized for the purpose for which the grant was received.

(b) The position of grants received up to 31-3-2016 in City Zone and balances thereof as on 31-3-2017 shown in Appendix-'D' to this report which are commented as under :-

(i) Grants shown at S. No. 1 to 5 were fully spent but the same were not admitted in audit. These grants were received prior to the partition of India and proportionate claim was yet not preferred/ received. The same may now be got written off with the sanction of competent authority if not recoverable at this belated stage and compliance shown to audit.

(ii) Grants for Rs.496000/- appearing at Sr. No. 107 of the appendix was received from the Additional Deputy Commissioner, Ambala under Decentralized Planning Scheme out of which Rs.75000/- were spent for the purchase of cement to be utilized for construction of roads/ platform in the cloth market which was not admitted in audit and additional amount was spent through collections made by the market itself, but the consumption account of cement was not worked out so far. Needful should be done now and measurements of executed work got done to work out the consumption of cement and compliance shown to audit.

(iii) Grant at Sr. No. 64 was directly transferred to Life Insurance Corporation of India on account of repayment of loan, but adjustment account and actual payee's receipts were still awaited. The same may be done now and actual payee receipts may also be shown to audit and grant worth Rs.1606647/- at Sr. No. 61 was converted into loan vide Local Govt. Memo. No. 47/18/88/5CI dated 05-07-89 but the details of amount adjusted against each loan were not intimated by Govt. The detail of the same may be obtained now and shown to audit.

(iv) Grants appearing at Sr. No. 54,69,83,84,108, 109, 119, 137, 138, 144, 158, 159, 161 to 164, 171, 172, 174, 177, 179, 182,183 to 188, 190 to 195, 197 to 203 and 206 & 208,211,213, 215 217 to 224, 226 to 229 to 231to 239 and 241 to 247 of the appendix were utilized partly, but unspent balances were yet not refunded to the concerned authorities nor the requisite approval of the Govt. was obtained to utilize the same. The needful may be done now and compliance shown to audit.

(v) Rs.1,49,185/- were spent out of grant of Rs.3 lacs appearing at Sr. No.75 on the object other than that for which it was received. The payment was however, admitted in audit provisionally on undertaking of the then Administrator but the ex-post-facto sanction of the Govt. as well as adjustment of account was yet awaited which should be produced now.

(vi) Rs.1,81,845-25 out of Grant of Rs.230568/- at Sr. No. 24 were still lying unspent. Either prior sanction for the utilization may be obtained from the Govt. or the unspent balances of Rs.1,81,845-25 be refunded to the Govt. and compliance shown to audit.

(vii) Out of the grant of Rs.4 lacs appearing at Sr. No.60, Rs.2,16,630/- were spent during the year 1989-90 without getting the bills pre-audited from

Resident Audit Officer after the expiry of the stipulated period and no extension of the time for utilization was obtained. The balance amount of Rs.1, 83,370/- was also still lying unutilized which may be refunded to the Govt. besides getting the irregularity regularized with the sanction of competent authority and compliance shown to audit.

(viii) Grants at Sr. No. 25,26,32,34,38 to 43 and 46 were utilized but the details of the expenditure incurred against these grants were not pointed out which may be shown to audit without any further delay.

(ix) Grants appearing at Sr. No. 6 to 23, 27, 30, 31, 35,36, 44, 45, 47 to 53, 55,57 to 59,63,65,66,68,72,73,85 to 106, 110 to 118,120 to 136, 141 to 143, 145 to 152,156 and 165 were deposited in Public Health Deptt. (PWD).The statement of expenditure duly verified by the Accountant General, Haryana were not obtained which may be obtained now and compliance shown to audit.

(x) Grants at Sr. No. 76 to 82 were transferred to individual's (as per orders of Additional Deputy Commissioner, Ambala) but the project/ works/ jobs executed were neither entered in Measurement Books nor in other Municipal record. The accuracy of all these transactions, as such could not be verified in audit. Necessary measurements of the works be made and got checked in audit.

(xi) Grants at Sr. No. 70 & 71 for Rs.8,00,000/- & 10,00,000/- respectively were utilized by giving advance for the purchase of Bitumen through Municipal Engineer but the adjustment account in support thereof duly admitted by the Corporation was still not forthcoming in audit which requires early attention for adjustment and Grant at Sr. No. 74 worth Rs.300000/-was not treated as spent for the purchase of Hydrozer Tractor as adjustment account of the advance was not forthcoming in audit so far which requires early attention and get adjusted otherwise grant may be refunded to the quarter concerned and compliance shown to audit.

(xii) Grants at Sr. No. 33,37,56,62and 67 were utilized after the stipulated period but the Govt. sanction (Ex-post-facto) / regularization was still awaited which may be got expedited now and compliance shown to audit.

(xiii) The grant appearing at Sr. No. 28 for Rs.13,00,000/- was received out of which Rs.1175,000/- were transferred to PWD(Public Health Deptt.) after spending Rs.82733.47 which were utilized by the Council, but the Utilization Certificate duly verified by the Principal Accountant General from PWD.PH were still awaited and the balance unspent amount Rs.42266.53 was also not refunded to Govt. Needful may be done now and compliance shown to audit.

(xiv) Grant at Sr. No. 29 was received for the construction of Yoga-cum-badminton hall from the Distt. Sports Officer, Ambala, but the amount was still lying unspent in the Municipal Funds which may either be utilized with sanction of competent authority or be refunded to the quarter concerned and compliance shown to audit.

(xv) The grant at Sr. No. 139 was directly adjusted by BT towards pension share by Directorate but the details of each employee were not made available to audit for scrutiny. Needful may be done now and compliance shown to audit.

(xvi) The grant at Sr. No. 140 amounting to Rs.1,76,50,000/- for the purchase of land to be allotted to the Dairy Owners, out of which Rs.1,65,00,625/- were paid to Municipal Council Jagadhri and Rs.11,00,000/- Municipal Council Yamuna Nagar (now Municipal Corporation) vide Chief Admin. Order of slum clearance board vide memo no. 113 – EB/2003013-2-7126 dated 29.10.03 and Rs.1,23,82,606/- was spent out of balance of Rs.1,48,99,375/- and balance of Rs.25,16,769 were lying unspent as on 31.03.16. The land has been allotted to the dairy holders and the recovery of the whole expenditure was also been made from the dairy holders since the date of allotment. Other development works were also in progress and tenders have been invited to execute the development works on the site e.g. levelling of earth, installation of electric poles, tube well pavement of streets/ drains construction etc. The needful may be done and compliance shown to audit.

(xvii) Grants at Sr. No.153 to 155, 157, 166, 167, 170, 178, 189, 196, 204, 230, 232, 240 and 250 to 272 were still lying unspent. The same may be utilized after obtaining the sanction from the competent authority or refunded to Govt. and compliance shown to audit.

(xviii) Grants at Sr. No. 168, 169, 173, 175, 181 and 205 were spent for the purposes for which these were received but unspent balances of grants for Rs.18/-, Rs.13083/-, Rs.2530/- and Rs.765077/-, 10452/- and 11127/- respectively were not refunded to Govt. which may be refunded to funding agency forthwith and compliance shown to audit.

(xix) Grant at Sr. No.160, 176, 180, 209, 210, 212 & 214, 216,225,248 & 249 were fully utilized but utilization certificate still not sent to the quarter concerned. The same may be sent now and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that para-wise detail reply of each Grant-in-aid amount has been given in **Appendix C & D.**

The Committee has desired that to keep the para pending.

Sadar Zone

5(b) The position of grants received during the period prior to 1-4-16 in Sadar Zone along with the position of their utilization and unspent balances as on 31.3.17 is given in appendix 'D' to this report which are summarized as under:-

(i) Grants at Sr. No. 1,5 and 6 were directly transferred to Public Health Department (PWD) for execution of works, grant at Sr. No 22 transferred to Forest Officer for development works, grant at Sr. No 35 transferred to DRO as deposit works but their utilization certificates duly verified by Principal Accountant General Haryana were still awaited which may be obtained now and shown to audit.

(ii) Grants at Sr. No. 8,9,10,13,14,16,17,18,19,20,24,34,36, 37, 41, 45 and 46 were utilized for the purposes for which these were sanctioned, but unspent balances of Rs.166/-, Rs.5739/-, Rs.7538/-, Rs.11905/-, Rs.13299/-, Rs.681/-, Rs.1039/-, Rs.47313/-, Rs.9499/-, Rs.472/-, Rs.73760/-, Rs.4721/-, Rs.31072,

Rs.3066/-, Rs.33249/-, Rs.723/- and Rs.2853/- respectively were not refunded to funding agency which may be done forthwith and compliance shown to audit.

(iii) Grants at Sr. No. 2(b), 26, 40 and 47 were not utilized up to 31-3-2016 which may be utilized within the stipulated period or refunded to the funding agency and challan in support thereof may be shown to audit.

(iv) Grants at Sr. No. 2,3,4,7,12,15,21,23,25,27 to 32, 38, 39 and 42 to 43 were utilized partially. Unspent amount may be utilized with the sanction of sanctioning authority or refunded to quarter concerned immediately and compliance shown to audit.

(v) Grants at Sr. No 11, amounting to Rs.30,000/- was paid to Sh. Sharma, Municipal Engineer as advance but the same still not adjusted which may be adjusted now and compliance shown to audit.

(vi) Grant at Sr.No.33 was utilized for the purpose for which it was sanctioned.

(vii) Grant at Sr. No.44 was fully utilized but utilization certificate still not sent which may be sent now.

The Department in its written reply stated as under:-

In reply to this para it is submitted that Grant mentioned at Sr. No. 2 relates to year 1983, no such record is traceable at this stage. However efforts are being made to trace out the record.

In reply to this para it is submitted that Grant mentioned at Sr. No. 4 relates to year 1986, no such record is traceable at this stage. However efforts are being made to trace out the record.

The Committee has desired that to keep the para pending.

5.(C) GRANTS RECEIVED UNDER THE REVENUE EARNING SCHEME

The position of grants received under "Revenue Earning Scheme" by the Corporation upto 31-3-2016 and revenue earned their on is exhibited in **Appendix- "E"** to this report. However, no grant was received during the year 2016-2017 under Revenue Earning Scheme. The following comments are offered in respect of these old grants:-

(i) Grant of 50,000/- at Sr.No.2 was utilized after the expiry of the prescribed period. The requisite Govt. sanction for its utilization after the expiry date may be obtained to regularize the expenditure and compliance shown to audit.

(ii) Rs.2,37,612-68 and Rs.1,99,400/- were spent out of the grant of Rs.5,00,000/- mentioned at Sr.No.4 within the prescribed period and after the expiry of the prescribed period respectively and Rs.62,987.32 were still lying unspent. Govt. sanction for the utilization of the grant after due date may be obtained now and unspent balance of Rs.62,987.32 may either be refunded to the quarter concerned or utilized with the prior sanction of the Govt. and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this para it is submitted that Grant mentioned at Sr. No. 2 relates to year 1983, no such record is traceable at this stage. However efforts are being made to trace out the record.

In reply to this para it is submitted that Grant mentioned at Sr. No. 4 relates to year 1986, no such record is traceable at this stage. However efforts are being made to trace out the record.

The Committee has desired that to keep the para pending.

[6] PARA NO. 6: - A. LOANS

(A) City Zone

(i) The position of loans as on 31-03-2017 is exhibited in **Appendix-“F”** to this report. Despite repeated objections in the previous Annual Audit Reports, the installments of all loans had not been repaid in the previous years. The installments of all loans had not been repaid since the year 1981-82 which ultimately resulted in accrual of penal interest due to non-payment of installments in time. This being serious, is brought to the notice of Government for fixing responsibility. It may be ensured in future that the installments of loans are invariably made by due dates along with over due installments.

(ii) Vide memo No. MC/A/085502 dated 14-2-99 of Director, Urban Local Bodies Haryana, loan amount of Rs.16,06,647/- appearing at Sr. No.61 of **“Appendix-F”** was deposited with LIC of India on account of repayment of installments of LIC Loans and Sr. No.61 sanctioned grant-in-aid to Municipal Council and were later on converted into loan vide Govt. Memo No.47/28/86/5CI dated 5-7-89 and Rs.1606647/- were adjusted by the Excise and Taxation Deptt. out of Excise payable to the Council for theyear 1991-92 and also grant-in-aid sanctioned vide Commissioner & Secretary to Govt. Hr. Local Govt. Deptt. Letter No. 47/82/99/2CI dated 22-3-90, respectively, were credited to LIC of India on account of installments of loans but detail of amount deposited against each loan were still awaited which may be obtained from the LIC of India at an early date and necessary entries made in the register of loans.

(iii) Loan at Sr. No.121, out of Rs.46,10,000/-, Rs.14,39,630/- had not been utilized as yet which should be refunded or utilized with Govt. sanction and compliance shown to audit.

(iv) The details of utilization of loan at Sr. No.32 was still not shown to audit which may be shown immediately.

(v) The loan mentioned at Sr.No.3 was utilized for the construction of residential quarters for safai Karamcharies, but the bills in support of expenditure incurred, were not made available to audit for scrutiny / verification of expenditure so incurred. The needful may be done now and shown to audit.

(vi) Rs.6,00,000/- out of loan of Rs.60,00,000/- as mentioned at Sr. No.47 were yet to be transferred to the Executive Engineer, PWD (Public Health) Div. Ambala Cantt. The same may be deposited forthwith and compliance shown to audit.

(vii) Loan of Rs.2,82,000/- at Sr. No.56 was received in kind in the shape of Motor Fire Engine purchased by the Director, Urban Local Bodies, Haryana and supplied to the Committee in July 1985. The proper utilization certificate may be obtained from the Director Local Bodies, Haryana and shown to audit.

(viii) Loan of Rs.10,40,698/- sanctioned shown at Sr. No.57 was credited direct to the LIC of India on behalf of the Municipal Council by treating the same as loan against Municipality but the details of amount so deposited against loan, is still awaited. This may be ascertained from the LIC of India at an early date and compliance shown to audit.

(ix) The loans mentioned at Sr. No. 1, 4, 5, 6, 8, 9, 10, 11, 13 to 16,17, 18, 20, 21, 24, 26, 27, 30, 33 to 46, 48 to 55, 58 to 60, 62 to 119 were transferred to PWD (Public Deptt.) but statement of expenditure duly verified by the Accountant General, Haryana, Chandigarh along with their completion certificates were not obtained. The needful may be done now and compliance shown to audit.

(x) The loan mentioned at Sr. No. 2, 12, 19, 22, 23, 25, 28, 31 and 120 were utilized for the purpose for which these were sanctioned by the Govt.

(xi) The loan mentioned at Sr. No. 7 was refunded/ deposited in Govt. account on 31-3-2004.

(xii) The loan mentioned at Sr. No. 29 was utilized within two years from the date of receipt but details of its utilization were not shown to audit which may be put up to audit for scrutiny.

The Department in its written reply stated as under: -

In reply to this para, it is submitted that Loan amount which was sanctioned to Municipal Council, Ambala City/Sadar (Now Municipal Corporation, Ambala) were directly transferred to PWD Public Health Department for execution of development work. Concerned Public Health Department has been requested vide this office memo no.2675/Acctt dated 15.09.2017 & subsequent reminder no. MCA/Acctt/2819 dated 28.09.2017, No.MCA/Acctt/2861-62 dated 27.09.2017, No.MCA/Acctt/3401-3402 dated 31.10.2017 & No.MCA/Acctt/3565-66 dated 10.11.2017 to provide Utilization Certificate for the amount which was transferred as Loan to the said department immediately by this office, so that after submitting the same to the Government. Loan amount may be got settled from the Audit Department.

The Committee has desired that to keep the para pending.

Sadar Zone

(b) The loan received by the Municipal Corporation upto 31.03.17 alongwith utilization and repayment position thereof are exhibited in **Appendix 'F'** to this report. Repayment of loans as referred to in the said Appendix is yet to be made. As such the non payment of installments of loans on due date will create extra burden on Municipal fund in the shape of penal interest to be paid as per condition of sanction of these loans. Repayment of loans may be made

at the earliest. Responsibility for which be fixed. The matter is specially brought to the notice of Govt. for necessary suitable action in the matter. However the position of these loans is elaborated as under:-

(i) All loans at serial No. 1 to 30 and 32 to 97 were transferred to Public Health Department, Haryana but their utilization certificates were still not obtained. The repayment of LIC loans mentioned at Sr. No. 22,23,25,26,29,30 and 31 was not made after 1989-90 to date and repayment of Govt. loan was not made after 01.04.96 to date. Therefore, it is brought to the notice of Govt. Taking suitable action against the official at fault as the corporation is liable to pay penal interest for delayed payment of loans and compliance shown to audit.

(ii) The loan at Sr. No. 31 received for the fire fighting equipment was utilized by the Director, Local Bodies, Haryana for the purpose of fire fighting equipment. Utilization certificates duly verified from Accountant General, Haryana may be obtained and shown to audit.

The Department in its written reply stated as under: -

In reply to this para, it is submitted that Loan amount which was sanctioned to Municipal Council, Ambala City/Sadar (Now Municipal Corporation, Ambala) were directly transferred to PWD Public Health Department for execution of development work. Concerned Public Health Department has been requested vide this office memo no. 2675/Acctt dated 15.09.2017 & subsequent reminder no MCA/Acctt/2819 dated 28.09.2017, No. MCA/Acctt/2861-62 dated 27.09.2017, No. MCA/Acctt/3401-3402 dated 31.10.2017 & No. MCA/Acctt/3565-66 dated 10.11.2017 to provide Utilization Certificate for the amount which was transferred as Loan to the said Department immediately to this office, so that after submitting the same to the Govt. Loan amount may be got settled from the Audit Department.

The Committee has desired that to keep the para pending.

LOAN UNDER REVENUE EARNING SCHEME.

(i) No loan under the Revenue Earning Scheme was received by the Corporation during the period under report.

(ii) The position of loans received upto 31-03-2017 and position as on 31-03-2017 is depicted in Appendix "G" to this report and summarized as under :-

(a) Out of loan of Rs.2,00,000/- (Sr. No. 4 of the Appendix) Rs.1,33,333-32 refunded on account of repayment of loan but balance loan amounting to Rs.66,666-68 were lying unspent till today. This may either be spent now or refunded forthwith. The reasons for retaining this unnecessary liability (warranting payment of interest & penalty for non-payment of repayment of instalments) were not explained suitably in terms of its sanction which may be done now & shown to audit.

(ii) No repayment against these loans was being made since 1982-83 whereas the resources created from these loans e.g. shops/ Godowns etc. were fetching revenue in the shape of rent/ lease etc. The non repayment of these

loans instalments would obviously create liability of penal interest etc. and thus the matter deserves to be looked into for fixing the responsibility and ensuring regular repayments of these loans strictly in accordance with their terms and conditions and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that amount of loan released under Revenue Earning Scheme relates to the year 1977-1979. After making every possible efforts record is not being traced out. However, as per Audit observation loan amount was utilized for the construction of 12, 23 & 15 No. Shops. As far as regarding the refund of this loan amount it is stated that the said amount of installment could not be refunded due to weak financial position of M.C. Moreover, the department is not in the receipt of any demand regarding the installment till now.

The Committee has desired that to keep the para pending.

[7] PARA NO. 7: - ARREARS

Arrears on account of rent & property tax to the tune of Rs.19,51,03,339/- are outstanding as detailed in **Appendix 'H'** to this report. The tentative figures showed that demand of property tax for the year 2016-17 was not made as per norms fixed. This may be given proper attention. More strenuous efforts may be made to recover the arrears of property tax, rent and other taxes expeditiously and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this audit para, it is submitted that all the concerned branches have been directed to make efforts for the recovery of all arrears pertaining to the Property Tax & Rent of Shops. As a result during Financial Year 2017-18 an amount of **Rs.7.53 Crore** as Property Tax & amount of **Rs.4.86 Crore** as Rent of Shops has been received by this office.

The Committee has desired that to keep the para pending.

[8] PARA NO. 8: - TEMPORARY ADVANCES

Temporary advances to the tune of Rs.6,93,41,323/- were outstanding as on 31-3-17. This figure is based upon the figures mentioned in the previous annual audit report. **Neither the Temporary Advance Register nor the list of employees/ organization / institution in whose name the temporary advance outstanding was provided to audit.** This is very vital record and the matter may be looked into for doing the needful. In case of amounts deposited with the Public Health Deptt., the expenditure statements against the deposits duly verified by the Principal Accountant General, Haryana may be obtained, from the concerned Deptt. for final settlement of these advances/deposits in the Demand and Collection Register of the Corporation. The needful may be done now and compliance shown to audit.

City Zone

Sr. No.	Period	Govt. Deptt. Rs.	Official (Rs.)	Private (Rs.)	Total (Rs.)
1.	For period less than six month	-----	3647418	-----	3647418/-
2.	For period exceeding six month but less than 3 years	1,28,44,251/-	23,74,159/-	-----	15218410/-
3.	For period exceeding 3 years	4,60,37,805/-	15,89,616/-	1,81,148/-	4,78,08,569/-
	Total	5,88,82,056/-	76,11,193/-	1,81,148/-	6,66,74,397/-

Sadar Zone

Period	Govt. Dept./PWD etc Dept.	Other Dept.	Employees Individuals	Total
Upto six months	----	----	----	----
Above six months but less than three years	----	5,83,173	8,85,119	14,68,292
Above three years	7,47,294.30	2,11,411.50	2,39,928.64	11,98,634.44
Total	7,47,294.30	7,94,584.50	11,25,047.64	26,66,926.44
			Say	26,66,926/-

Grand Total Rs.6,93,41,323/-

The Department in its written reply stated as under: -

In reply to the adjustment of temporary advances, it is submitted that out of the total amount Rs.6,93,41,323/- which is stands for adjustment, out of this amount an amount of Rs.6,06,05,082/- is pending for adjustment with the PWD and other Govt. Departments. Efforts are being made to collect the Utilization Certificates for adjustments of these Temporary advances. As far as remaining amount of Rs.87,36,241/- is concerned the same is outstanding for adjustment against the officials/ employees and efforts are being made to adjust the said amount of temporary advances. Besides, information has already been sent to the Director Urban Local Bodies, Department vide memo No.MCA/Acctt/3893, dated 03.10.2016 for meeting of High Level Monitoring Committee. Hence para may please be settled.

The Committee has desired that to keep the para pending.

[9] PARA NO. 9: - RETRENCHMENT/RECOVERIES

Rs.26,00,391/- were retrenched/ recovered in audit during the year under report. The retrenchment/ recoveries were mainly attributed to arithmetical errors, wrong totalling etc. due to lack of internal check which needs to be strengthened to avoid such lapses in future.

The Department in its written reply stated as under: -

In reply to this audit para, it is submitted that all head of the branches has been directed to be careful in future before put-up any bill the audit branch.

The Committee has desired that to keep the para pending.

[10] PARA NO. 10: - PROVISIONAL PAYMENTS

Provisional payments aggregating to Rs.1,29,85,409/- as detailed below were unsettled as on 31.3.17. No efforts of any sort were made to obtain the requisite sanction from Govt. All such payments may be got settled now, failing which responsibilities be fixed under intimation to audit.

1. City Zone Rs.1,29,08,042.45

2. Sadar Zone Rs.77,366.33

TOTAL Rs.1,29,85,408.78 (Say – Rs.1,29,85,409/-)

The Department in its written reply stated as under: -

In reply to this para, it is submitted that out of the Provisional payment of Rs.1,29,08,042.45/- against City Zone an amount of Rs.1,25,00,000/- which was paid out of MC funds towards compensate amount for land acquired has already been leased by the Govt. and this amount has been credited in MC Fund on dated 19.11.2014 and 08.03.2017. Efforts are being made for settlement of remaining provisional amount

The Committee has desired that to keep the para pending.

[11] PARA NO. 11: - EXCESS IRREGULAR AND AVOIDABLE PAYMENT

Sh.Vinod Beniwal, SI was placed under suspension for the period from 17-09-2015 to 11-08-2016 and was to be paid 50% of salary as subsistence allowance but he had been paid full salary with allowances consulting into excess amount of Rs.20,356/- during his suspension period. So, the matter is brought in to the notice of the Commissioner, Municipal Corporation, Ambala to look into to recover the same from Sh. Vinod Beniwal, SI, and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that an amount of Rs.20,356/- has been Deposited by Sh.Vinod Behniwal, Sanitary Inspector vide G-8 No.811/22, dated 08.06.2018

The Committee has desired that to keep the para pending.

[12] PARA NO. 12: - SHORT RECOVERIES/ NON- RECOVERIES AND LOSS OF REVENUE

(i) While checking the record of agriculture land of the Gram Panchayats as detailed below which were merged in the Municipal Corporation, Ambala, the agriculture lands were not leased out since long as mentioned in column No.5 and, thus, it seems that Corporation has suffered loss to the tune of Rs.13,05,900/- approximately due to non-lease of agriculture land.

Sr. No.	Name of village and plot No.	Area of land	Amount on which leased out on previous year Rs.	Year since the land was not leased out	Total years for which land was not leased out	Amount of loss of revenue. Rs.
1	2	3	4	5	6	7
1.	Kakru Plot No. 1	2 Arce 2 Kanal 15 Marla	14,000/-	2010- 11	7 years	98,000/-
2.	Kakru Plot No. 2	2 Acre	24,200/-	2015- 16	2 years	48,400/-
3.	Sounda Plot No. 2	2 Acre 4 Canal 15 Marla	17,300/-	2015- 16	2 years	34,600/-
4.	Jandli Plot No. 1 to 10	11 Acre 2 kanal 13 marla	1,60,700/-	2010- 11	7 years	11,24,900/-
					Total	13,05,900/-

This is brought to the notice of Director, Urban Local Bodies, Haryana Panchkula / Commissioner Municipal Corporation, Ambala for taking suitable action. All agriculture land may be leased out immediately to avoid further loss to the Corporation besides taking suitable action against the official at fault and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that efforts were made to lease out the land of gram Panchayats which were included in Municipal Corporation, Ambala from time to time by this office. Due to showing of less interest by the parties at site no action was taken to finalize the Auction for the period mentioned in this Para. Accordingly there is no fault of any official in this regard. Proceeding of the Auction process recorded at site is enclosed herewith.

The Committee has desired that to keep the para pending.

(ii) On checking the log book of the vehicles of fire brigade, it was noticed that the fire vehicles were utilized out of municipal limits but recoveries amounting to Rs.37,800/- as details in were not made. The same may be recovered at the earliest and credit shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that after the constitution of Municipal Corporation, Ambala on dated 17.03.2010 27 Gram Panchayats adjoining the limit of Municipal Corporation, Ambala was included in Municipal Limit. On the persual of the record it has been noticed that Fire Vehicles were sent in the said Gram Panchyat areas in the public interest and to avoid Human Loss. However notices for the recovery of Fire Call Charges have been issued to all the Gram Panchayat as well as individual persons. On the receipt of Fire Call Charges said amount will be credited in Municipal Fund.

The Committee has desired that to keep the para pending.

(iii) The contract for removal of dead animals within Municipal limits for the year 2016-17 was not auctioned and the corporation has suffered a loss of revenue. This is brought the notice of Commissioner, Municipal Corporation, Ambala for suitable action into the matter and compliance shown to audit.

The Department in its written reply stated as under: -

Due to some reason contract for lifting of dead animal from the Municipal Corporation limit during the year 2015-16 was not allotted. However, the said contract has been allotted to the contractor @Rs.4,00,000/- during the year 2016-2017 & amounting to Rs.7,25,000/- for the financial year 2017-18. Hence para may please be settled.

The Committee has desired that to keep the para pending.

(iv) While checking the License Register, it was noticed that licenses of contractors/plumbers/ Architect/ Contractors/Drafts Man were not renewed from the year 2004-05 to 2016-17 which resulted into loss of revenue to the Corporation Fund. This is brought to the notice of Commissioner, Municipal Corporation, Ambala to look into the matter and necessary steps may be taken to issue the licenses to the concerned professionals and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that Annual License Fee from the Contractors & Architects are being received whereas regarding the License Fee of the Plumbers it is stated that Plumbers are working with the PWD Public Health Department from the transfer of water supply/ sewerage to the Public Health Department.

The Committee has desired that to keep the para pending.

(v) The Municipal Corporation neither did any survey nor maintained requisite record such as application received for permission of cable network , installed Dish Antenna by operators, Registered cable consumer number with each operator and Automatic Teller Machine (ATM) available in the town as envisaged in Haryana Urban Local Bodies Department notification No. SO.88/11-A-24/ 1973/ Ss 200 and 214/2007 dated 31-10-2007. There was no fee charged by the Municipal Corporation during the year 2015-16. This was not satisfactory. The non implementation of Haryana Municipal (Laying of Communication, Cables and Erection of Dish Antena) bye Laws, 2007 which were resulted into recurring loss of revenue to the Corporation Fund. This is brought to the notice of Commissioner, Municipal Corporation, Ambala for suitable action into the matter and compliance shown to audit.

The Department in its written reply stated as under: -

In reply of this para, it is stated that regarding the ATM installed in the limit of MC area, survey has been completed. There are 43 ATM installed in MC Area out of this license fee from the 13 nos of ATM has already been recovered mounting to Rs.4,72,714/- and remaining concerned Bank who hold ATM, notices have been issued for an amount of Rs.1,29,286. As far as regarding survey of cable Operator the resolution in this regard has not been passed by the House.

The Committee has desired that to keep the para pending.

(vi) The Municipal Corporation was not maintaining Demand and Collection Register of Tower installation in Municipal Corporation areas. The details of companies who installed the tower in Municipality area, License Fee, annual renewal fee etc. were also not maintained which was against the Urban Local Bodies, Department notification No. 3/7/2003/R1 dated 11.11.2009, resulting into heavy loss of revenue to the Municipal Corporation fund. The same may be maintained, amount may also be worked out and recovered from the concerned Tower Companies/firms or from the official at fault. This is brought to the notice of Commissioner, Municipal Corporation, Ambala to look into and suitable action may be taken into the matter and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that concerned Branch has maintained the Demand & Collection register of Tower installed in Municipal Corporation area. Moreover the concerned branch has maintained the list of all Towers installed in Municipal Corporation area. In compliance of this direction the concerned branch has issued notices to the tower owners . An amount of Rs.89 Lacs has been received from 55 nos of Tower companies.

The Committee has desired that to keep the para pending.

(vii) The implementation of Haryana Govt. Urban Local Bodies letter No. 23/3/87-5C (i) dated 13-05-1992 read with Director, Urban Local Bodies, Haryana memo. No. 5-A/93/6169 dated 16-05-2000 regarding recovery of one Paisa/five Paisa, respectively per unit of electricity consumed by inhabitants

within the Municipal limits was made by the Haryana Vidut Prasaran Nigam Ltd. but details i.e. total amount collected by the Nigam, amount deposited in the bill and balance outstanding were not put up to audit for necessary check. The requisite record may be maintained now and amount may be worked out and recovered from Nigam and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that an amount of Rs.2,33,47,120/- recovered from UHBVN as Municipal Tax and the same was adjusted against the Electricity Bill. Rs.4,15,23,738 was received (as per detail provided by the UHBVN from the Government and the same was also adjusted against the Electricity Bill. Now the balance stands NIL. Hence para may please be settled.

The Committee has desired that to keep the para pending.

(viii) At the time of formation of Municipal Corporation, Ambala in the year 2010, some Gram Panchayats were included in the Municipal Corporation, Ambala. The records relating to transfer of assests and liabilities of these Gram Panchayats were not put up to audit for necessary check. Moreover, revenue records of sources like lease/auction money agricultural land & fish-pond, license /renewal fee of Mobile Towers Companies etc. of these Gram Panchayats were also not put up to audit for necessary check. This is brought to the notice of Commissioner, Municipal Corporation, Ambala for suitable action into the matter and compliance shown to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that after the constitution of Municipal Corporation, Ambala 27 Gram Panchayats adjoining with the limit of Municipal Corporation Ambala were included in Municipal Corporation. Record relating to transfer of Assets & Liabilities of these Gram Panchayats were transferred to Municipal Corporation. The record concerned is being put up before the Audit for necessary check.

The Committee has desired that to keep the para pending.

[13] PARA NO. 13: - DISPOSAL OF OBSOLETE ITEMS OF STOCK, STORE AND MACHINERY

As already pointed out in previous Annual Audit Reports that the large number of items such as Tractor, Trolley and Road Roller etc were purchased during the previous years and these items of store/ stock and machinery become unserviceable with the passage of time. The due prudence required that the items which had become useless due to wear and tear should have been disposed off in open auction so that considerable income would have been fetched. But it had been noticed that items of stock/ store and machinery were laying ideal/unused/junk and even in open exposed to the climatic whether are diminishing their value day by day. For instances, the unserviceable vehicles No. HNE-87, Truck No. HYA-6441 tractors No. HYA-9680, 4719 &HRE-2340 were lying with the Municipal Corporation which may be got condemned and auctioned. It is, therefore, stressed that the list of obsolete items of store and machinery may be prepared and put to open auction

immediately in view of the Commissioner and Secretary to Govt. Haryana letter No. 11/6/91-4 Ed 11/2002 dated 8/4/2002 so that these may not further deteriorate in value. The state of affairs is specially brought to the notice of the Commissioner, Municipal Corporation Ambala for taking suitable action into the matter and necessary directions may be issued to the Municipal authorities for doing the needful under intimation to audit.

The Department in its written reply stated as under: -

In reply to this Para it is submitted that concerned Branch has been directed to take immediate action for the disposal of unserviceable items and compliance will be made accordingly.

The Committee has desired that to keep the para pending.

[14] PARA NO. 14: - HOUSE TAX

(i) While checking the house tax demand and collection register of the year 2003-2004(Block 1 to 12), it was noticed that the demand of house tax of commercial /residential buildings /property were not raised in the demand and collection register in the subsequent year since 2003-2004 to 2008-2009, 2009-2010, 2010-2011, 2011-12, 2012-13, 2013-2014, 2014-15,2015-16 and 2016-17 which resulted into huge loss of revenue to the Municipal Fund. The demand of House Tax may be worked out & raised in the demand and collection register and recovery be made from the concerned person or from the official at fault and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that demand of House Tax/ Property Tax of Commercial/ Residential buildings has been carried over from the year 2003-2004 to 2009-2010 and is being got checked by the Audit. Further w.e.f. 2010-2011 New Property Tax policy was introduced and contract thereof was given M/s C.E. Infosystem, New Delhi and later on to M/s Perfect Webtech Pvt. Ltd. New Delhi. W.e.f. 2010-2011 to the 2016-17. Said record is being maintained by the concerned firm. The demand of House Tax has been Worked Out and notices have been issued by the concerned branch.

The Committee has desired that to keep the para pending.

(ii) As already pointed out in previous Annual Audit Reports and in view of the provisions of Section 63 of the Municipal Act 1973, Assessment Register is to be maintained in prescribed form T.S.I. containing columns 1 to 7 having particulars of all buildings of lands liable to tax, together with the names and addresses of the owners or occupiers thereof, the annual value, area of frontage thereof according to the nature of tax payable thereon, but the Assessment Register was not maintained on prescribed form. Similarly Demand & Collection Register was also required to be maintained in form T.S. 5 as per provisions contains in Para VII. 5 of Municipal Account Code, 1930.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that w.e.f. 2010-2011 to onwards contract has already been given to M/s C.E. Infosystem, New Delhi & M/s

Perfect Webtech Pvt. Ltd., New Delhi to maintain the Assessment Register required u/s 63 of the Municipal Act 1973 and the concerned firm is maintained such register. Prior to this the said Assessment Registers were maintained by the Municipal Council at own level.

The Committee has desired that to keep the para pending.

(iii) While checking the posting of House Tax for 2007-08 of City Zone in the Demand and Collection Registers of the various wards, it was noticed that the Corporation is maintaining computerized House Tax Assessment/ Demand and Collection Register on a format not prescribed under rules since 2000-01 till today instead of maintaining Register on prescribed Register form i.e. TS-1 and TS-5 etc. Accuracy of computerized Register particularly Demand and Collection Register could not be proved because of the reason that there were no prescribed monthly collection column as per computerized register, therefore, horizontal/ vertical totals could not be stuck and page wise accuracy of Demand and Collection Register could not be checked. There were cuttings/ over writing/ additions/ alterations etc. on the computerized performa without proving the accuracy of Demand and Collection Register. The occurrence of short/ less realization even embezzlement cannot be ruled out.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that concerned firm has been asked that in future House tax Assessment/ Demand & Collection Register should be on a prescribed format.

The Committee has desired that to keep the para pending.

(iv) The supplementary assessment of newly constructed buildings in the subsequent years was also not conducted. Objection Register of House Tax assessment as required vide Rule VII of Municipal Account 1930 in form TS-2 was not maintained to verify the accuracy, whether objection were received and disposed off by subcommittee. The same may now be maintained and brought upto date and shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that concerned firm has been asked to ensure supplementary assessment of the newly constructed buildings, so that objection register of house tax assessment as required vide Rule VII of Municipal Account 1930 in form TS-2 be issued to the new assesses.

The Committee has desired that to keep the para pending.

(v) While checking the posting of House-Tax for 2004-05 in the Demand and Collection Register of the various wards of Sadar Zone, it was noticed that the Corporation (then Council) is maintaining computerized House Tax Assessment/Demand and Collection Register on a format not prescribed under rules since its inception 01.02.2001-2002 onwards instead maintaining Register on prescribed Register form namely TS-1 and TS-5 etc.- Accuracy of computerized Register particularly Demand and Collection Register could not be verified because of the reason that there were no prescribed monthly collection columns as per computerized register, Therefore horizontal/ vertical

totals could not be struck and page wise accuracy of Demand and Collection Register could not be checked. There were cuttings over writings/additions/alterations etc. on the computerized Performa without proving the accuracy of Demand and Collection Register. Necessary certificates as pointed out in previous annual audit reports were not given. The balances of each page may be worked out individually so that the corporation may be in a position to know the actual demand/collection and amount due to be recovered at the end of financial year. The above mentioned omission may be rectified and record brought upto date and shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that w.e.f. 2010-2011 to onwards contract has already been given to M/s C.E. Infosystem, New Delhi & M/s Perfect Webtech Pvt. Ltd., New Delhi to maintain the Assessment Register and concerned firm is maintained such register. Prior to this the said Assessment Registers were maintained by the Municipal Council at own level. Further concerned branch has also been directed that balances of each page should be worked out individually and carried over such in the next year to avoid any loss.

The Committee has desired that to keep the para pending.

[15] PARA NO. 15: - Rent

(i) While checking the rent register of shops, it was noticed that some shops of Municipal Corporation are laying vacant for the last many years resulting in to considerable heavy amount of loss of revenue to the Corporation. This is brought to the notice of Commissioner, Municipal Corporation, Ambala to look into the matter and auction of the vacant shops may be made on rent immediately to avoid any (further loss of revenue to the Corporation and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that efforts were made time to time to given the vacant shops on rent basis by fixing Auction. Due to not availability of interested tenants these vacant shops could not be given on rent. However again efforts will be made to give the said shops on rent basis.

The Committee has desired that to keep the para pending.

(ii) The instructions of the Govt. Urban Local Bodies Haryana issued vide No. 8/14/2009-6K-1 dated 31-3-2009 regarding depositing of rent of Municipal Shops given on lease/rent by 7th of each month, failing which charging of penalty of @Rs.50/- per day up to two months and thereafter interest @12% from the tenants were not enforced/ recovered. This resulted into heavy loss of revenue to Corporation. Responsibility for which may be fixed and these instructions be enforced immediately.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that concerned Branch has been directed to implement the instructions issued by the Govt. vide memo No. 8/14/2009-6K-1 dated 31-3-2009 regarding depositing of rent of Municipal

Shops given on lease/rent by 7th of each month, failing which charging of penalty of @ Rs.50/- per day up to two months and thereafter interest @12% from the tenants be charged.

The Committee has desired that to keep the para pending.

(iii) While checking the rent register of shops, it was noticed that some shops of Municipal Corporation are laying vacant for the last many years resulting in to considerable heavy amount of loss of revenue to the Corporation. This is brought to the notice of Commissioner, Municipal Corporation, Ambala to look into the matter and auction of the vacant shops may be made on rent immediately to avoid any (further loss of revenue to the Corporation and compliance shown to audit.

The Department in its written reply stated as under:-

As per query regarding vacant shops of Municipal Corporation, Ambala, Shops are not in proper condition (khandar) for auction, so it harms the shopkeepers of Municipal Corporation. So we are going to make this shops to be renovated by M.E Branch. So that Rent Branch is going to make the auction procedure of shops of Municipal Corporation after the process of M.E. Branch.

The Committee has desired that to keep the para pending.

[16] PARA NO. 16: - MISCELLANEOUS:-

(i) The computerized G-8 receipt issue system was started w.e.f. 08.07.15. In this system, a nodal point was required to be provided to audit to issue the on line G-8 Book to the concerned employee. But nodal point was not provided to audit as yet. In addition to this, there were some short- comings in this system as detailed below:

The Department in its written reply stated as under:-

In reply to this para it is submitted that regarding the issue of online G-8 Books nodal points has already been informed to the audit and every G-8 are approved by the Audit after issuance to the CFC.

The Committee has desired that to keep the para pending.

(a) The computerized G-8 receipts were being issued by the staff employed by the company Perfect Web Tech without any signature on the receipt. These potential value receipts are not authenticated without the signature of dealing- assistant of Corporation. Thus, the G-8 Potential value receipts were required to be signed along with named stamp.

The Department in its written reply stated as under:-

In reply to this para it is intimated that G-8 receipt are being issued online and all the staff are being directed that in future all G-8 receipt should be signed by the concerned Clerk after issuance.

The Committee has desired that to keep the para pending.

(b) The receipts were being issued on a simple white paper marked with 'original' and 'duplicate' whereas the duplicate copies were required to be

issued in carbon copy with different colored bond paper used for original & duplicate receipt separately.

The Department in its written reply stated as under:-

In reply to this para it is submitted that as per Govt. guideline to provide facility of the online system to the general public, this system is in continue and as per Digitalization Scheme this is much authenticated record and the same cannot be tampered.

The Committee has desired that to keep the para pending.

(c) The G-8 potential values receipts were being issued on the name of Corporation employees. In this regard, entry in a G-8 Issue Register was required to be made along with signature of issuing authority but no such register was being maintained by the Corporation.

The Department in its written reply stated as under:-

In reply to this para it is submitted that a separate register for online G-8 receipt is being maintained in future showing issue entry of G-8 to the concerned official Branch Wise.

The Committee has desired that to keep the para pending.

(d) G-8 potential value receipts were required to be issued separately for various purposes such as Property Tax, Rent, Death & Birth, Domicile, copying fee, RTI, RTA and separate Challans be prepared on G-9 to deposit the income with the cashier, so that record of income under various heads is maintained separately.

The above mentioned short comings have not been attended as yet so the matter is brought to the notice of the Commissioner, Municipal Corporation Ambala for the needful done.

The Department in its written reply stated as under:-

In reply to this para it is submitted that online G-8s were already issued branch wise under various heads such as Property Tax, Rent, Birth & Death Etc.

The Committee has desired that to keep the para pending.

(ii) Periodical physical verification of movable and immovable properties required to be conducted after three years as per rule XVII. 12 of the Municipal Account Code, 1930, but it was observed that in spite of repeated emphasis from audit and also pointed out in Annual Audit Reports for the years 2001-02 to 2013-14, the needful was not done by the Corporation, with the result the misuse and adverse possession of the property cannot be ruled out. The physical verification of movable and immovable property may be got carried out immediately and result be recorded in the concerned stock register under intimation to audit. **Moreover** Used up receipt books G-8 having potential money value of house tax, Rent and other branches were not returned to the store after recording the certificate on the last foil of each receipt that "the amount collected through the receipt book was duly credited into Municipal

Fund“rather these are being kept by the concerned branches or officer/official which was against the Rule 1.5 of Municipal Account Code, 1930 and in spite of repeated Audit requisitions/Paras/audit objections, the Municipal administration was not making any effort towards this aspect. The matter is brought to the notice of the Commissioner, Municipal Corporation, Ambala, for suitable action & compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that this record is old such one and efforts are being made to trace out the record after that physical verification of the movable & immovable property should be ensure every after three years. Further submitted that concerned official have been directed to ensure the used G-8 and other potential money value books be deposited with the storekeeper.

The Committee has desired that to keep the para pending.

(iii) The reconciliation of the Municipal Provident Fund Accounts was not done since 2/2013 even the postings in the individual accounts, liability account register etc. were not made. The needful may be done now and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that all the posting to the individual accounts of each employee of Municipal Corporation has already been made and in PF Register as well as Liability Register and that has also been checked by the Audit upto date. Regarding Reconciliation of the Municipal Provident Fund Account after 02/2013 action has been taken and the same should be put up before the audit for necessary check.

The Committee has desired that to keep the para pending.

(iv) While checking the license U/s 128 of Haryana Municipal Act, 1973, it was noticed that the record of Licenses in Forms L1 & L2 were not maintained & the same may be maintained forthwith duly verified from the competent authority and ensure that there was no leakage of income through this source. The needful may be done now besides taking suitable action against the officer/officials at fault and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that concerned Branch has maintained L1 & L2 register as required u/s 128 of Haryana Municipal Act 1973, the said record will be put up in audit shortly for necessary check.

The Committee has desired that to keep the para pending.

(v) Municipal Administration failed to manage the preparation of compost from the garbage collected in the city daily. The plant for disposal of garbage is under installation at Patwi village (Ambala) but strenuous efforts were not made to complete the plant. The matter is brought to the notice of Commissioner, Municipal Corporation Ambala that the necessary steps may be taken to expedite the work for early completion to avoid further hazardous environment and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para due to Court Proceeding pending against the running of Solid Waste management Plant at Village Patvi, Administration was failed to manage the preparation of compost from the garbage collected in the city daily. Now the said Court proceeding has been decided and it will be in running condition very shortly.

The Committee has desired that to keep the para pending.

(vi) As per instructions issued by the Principal Secretary to Govt. Haryana, Urban Local Bodies Department. vide Memo. No. 16/32/2013-2CI dated 16.09.2013, it was decided to implement the instructions issued by the Finance Department, Haryana vide letter no. 1/1/2004-1 Pension, dated 4th December 2008 and letter No. 2/47/2007-1 Pension, 2nd March, 2010, No. 2/22/2010-1 pension, 12th October, 2010, letter No. 2/47/2007-1 Pension, dated 29th April, 2011 regarding New Pension Scheme on the employees of Municipal Corporation but these instructions were not implemented by the Municipal Corporation, Ambala. This is brought to the notice Director, Urban Local Bodies Department Haryana/ Commissioner, Municipal Corporation Ambala to look into the matter and strenuous efforts may be made to implement the Govt. instructions immediately and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para that as per office record New Pension Scheme has been implemented on the employees of Municipal Corporation, Ambala and the NPS contribution of registered employees with CRA is being deposited in their respective accounts vide DDO registration No. SGV211182D whereas the registration of remaining eligible employees is in process. It is therefore requested to consider above reply and para may please be settled.

The Committee has desired that to keep the para pending.

(vii) As per Section 73 of Haryana Municipal Corporation Act, all money payable to the credit of Corporation Fund shall be received by the Commissioner and shall be forthwith paid into any nationalized bank, or in a treasury of the Government or any other bank approved by the Government in this behalf. But Corporation is maintaining Accounts/FDRs in various banks/private banks as detailed in appendix 'I' which is against the provision of Act *ibid*. It is brought into the notice of the Commissioner, Municipal Corporation, Ambala for suitable action and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this para it is submitted that all the accounts relates to Municipal Funds are opened in Nationalize Bank. Hence para may kindly be dropped. In addition to above it is also pertinent to mention here that Grant-in-aid amount in crore are being kept in some private banks as per the order of the then Commissioner, Municipal Corporation (copy enclosed). But soon as per section 73 of Haryana Municipal Corporation Act, all money will be deposited in the Nationalized Bank.

The Committee has desired that to keep the para pending.

(viii) As per Govt. instructions 1% cess was being realized on building plans by the Corporation but the same were not being deposited with the 'Secretary, Haryana Building and Other Construction Workers Welfare Board, Chandigarh'. It is brought into the notice of the Commissioner, Municipal Corporation, Ambala that the concern officer /official may be directed that 1% cess collected from the concerned building plan applicants till date may be worked out and deposited to the quarter concerned immediately and compliance shown to audit.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that 1% Cess charges are being realized on the building plans as well as contractor bills. Amount of this 1% cess charges of contractor bills is being deposited regularly with the concerned Labour Department whereas 1% cess charges (Total amounting to Rs.4,24,91,812/-) on building plan will be deposited with the concerned department on the availability of the funds.

The Committee has desired that to keep the para pending.

(ix) General cash book for the year 2016-17 was not reconcile with the bank pass book, which was a serious lapse on the part of concerned employee. The same may be done now and compliance shown to audit please.

The Department in its written reply stated as under:-

In reply to this Para it is submitted that Reconciliation of the General Cash Book has been made up to April 2018 and the same is being checked by the Audit.

The Committee has desired that to keep the para pending.

IMPRIVEMENT TRUST CELL

[17] PARA NO. 17: - LAST AUDIT REPORT

No action was taken to settle the long outstanding audit objections/Paras of last Audit Report. Even its annotated copy thereof was not prepared & submitted to this office so far. This was not satisfactory. Strenuous efforts were required to be made to get these old outstanding audit objections/paras settled early which may be adhered to now as required vide Rule 14(2) of The Punjab Improvement Trust Rules, 1939. However the position of the outstanding audit paras as on 31.03.2016 is depicted in to this report.

The Department in its written reply stated as under:-

In this regard it is submitted that Improvement Trust Ambala was merged in Municipal Corporation, Ambala vide Govt. Letter No. 1/49/2003-1 II dated 20.10.2015. Financial Funds which was available with Improvement Trust Ambala amounting to Rs.3,43,18,554/- was transferred to Municipal Corporation, Ambala by way of FDs , Bank Account Pass Book. This amount was credited in Municipal Fund in February 2016. As per Govt. Instructions Improvement Trust working as separate cell. No such record pertaining to the Audit Report has been received from the Improvement Trust. Moreover, it is

also intimated that some of the record of Improvement Trust has been reported as theft. FIR in this regard has been lodged by the Municipal Corporation, Ambala with the Police Department vide memo no. MCA/6815/CMC dated 30.06.2017. Report thereof in the said FIR is still awaited, after the receipt of the report, action will be taken accordingly to settle the said Audit observation.

The Committee has desired that to keep the para pending.

[18] PARA NO. 18: - CONCLUSION

Disposal of last audit report was not satisfactory (Part I). Huge arrears of municipal revenue were outstanding (Para-7). Adjustment of temporary advances and settlement of provisional payments were still not made (Para- 8 and 10). Retrenchments, Short recoveries/ Non recoveries and losses were noticed (Para-9&12); Disposal of obsolete items of stock, store and machinery, House Tax, Rent (Para-13 to 15) were noticed and miscellaneous irregularities were noticed (Para-15). Further action taken on the last Audit Report on the account of Improvement Trust Cell was not satisfactory (Para-16); Accounts stand in need of more improvement and closer supervision.

The Department in its written reply stated as under:-

In reply to Conclusion it is submitted that reply for the disposal of Audit Report was sent on the basis of actual record available with this office. For the recovery of Huge amount of arrears, fully efforts are being made and regarding the adjustment of Temporary Advances, settlement of Provisional Payments, retrenchments, short recoveries/ Non recoveries and losses which were in the notice of the office, action is being taken by the office.

The Committee has desired that to keep the para pending.

REPORT
ON
THE AUDIT AND INSPECTION NOTES ON THE ACCOUNTS OF
MUNICIPAL COUNCIL, GOHANA FOR THE PERIOD FROM
APRIL, 2016 TO MARCH, 2017

The Committee scrutinized the Audit and Inspection Notes on the Accounts of Municipal Council, Gohana for the period from April, 2016 to March, 2017, audited by the Director, Local Audit, Haryana as under:

[1] PARA NO. 1: - Last Audit Report:-

Action taken on the last audit report was not satisfactory. Annotated copy showing the action taken thereon as required vide Rule XVII-17(2) (e) of the Municipal Account Code, 1930 was neither prepared nor sent to this office. The matter is brought to the notice of the Director, Urban Local Bodies Haryana for issuing directions to the municipal authorities for taking immediate steps for the settlement of outstanding paras pending since long particularly to the cases of non-recoveries and losses to the municipal revenues. However, the position of the outstanding paras is exhibited in "Appendix" A to this report.

The Department in its written reply stated as under:-

Reply to the Para is given in Appendix "A" attached.

The Committee has desired that to keep the para pending.

[2] PARA NO. 2: - RECORD NOT PUT UP

The record as detailed in Appendix- 'A-I' was again not put up despite repeated objection / requisitions. Due to non production of record there are chances of concealment, misappropriations and embezzlements of Municipal fund, which could not be ruled out. The record in question may be made available to audit as early as possible.

The Department in its written reply stated as under:-

Reply to this para is given in annotated form as per appendix "A1" attached.

The Committee has desired the Municipal Council, Gohana to settle this issue by holding a meeting of the Authorities of the Municipal Council, Gohana with Director, Local Audit, Haryana and to keep the para pending.

[3] PARA NO. 3: - GRANTS

(a) The position of grants received during the year 2016-17 is exhibited in Appendix-'B' to this report. All the grants shown at sr. no. 1 to 20 were remained unspent as on 31-3-17. The same may be refunded or utilized as per norms prescribed.

The Department in its written reply stated as under:-

(a) All the grants received during 2016-17 have been utilized as per norms prescribed by the Govt.

(b) The position of grants received upto 31-3-16 and their unspent balances as on 31-3-17 is exhibited in Appendix C to this report and are commented as under:-

(i) The Grants at sr. no 1 to 20,22,24 to 27,29 to 39,41 to 59 and 73 were deposited with P.W.D(P.H)(B&R)/H.S.R.D.C for execution of water supply, sewerage scheme, development works/roads. But the utilization certificates, statement of expenditure duly verified by the Principle Accountant General, Haryana were still not received which may be obtained now and shown to audit.

The Department in its written reply stated as under:-

The record related to these grants is being traced in the office as it relates more than 45 years old period. The concerned departments will be contacted thereafter.

(ii) The expenditure in respect of grants at serial no.21 and 28 was not admitted in audit for want of administrative approval and technical sanction of work and consumption account of materials so purchased. the requisite sanction, may be obtained now and put up to audit.

The Department in its written reply stated as under:-

Ex-post facto sanction will be obtained.

(iii) The expenditure in respect of grants at Sr.No. 23 was incurred without getting the bills pre audited. The relevant vouchers/record may be produced to audit to verify the correctness of expenditure incurred.

The Department in its written reply stated as under:-

This grant was received for the purchase of Sewer cleaning machine and no separate sanction was required in the case.

(iv) The unspent balance of grants ar Sr. no 40 amounting to Rs.791912.95 may either be refunded to govt. or utilize as per decision of the court after obtaining necessary sanction from competent authority.

The Department in its written reply stated as under:-

This grant relates to the period more than 17 years. Record is being traced out and submitted in audit very soon.

(v) The expenditure in respect of grants as Sr. No.66 to 72,and 74 to 76 was fully utilized for the purpose these were sanctioned and utilization certificates were issued.

The Department in its written reply stated as under:-

UC's have already been sent. The para may be dropped.

(vi) The expenditure in respect of grants at Sr.No 62,65,84-85 and 96 were partly utilized. The balance may be utilized within the stipulated period or refunded to govt.

The Department in its written reply stated as under:-

The grant at sr no. 62 will be expended for purchase of sanitation equipments under SBM as the committee has already passed the resolution in the meeting dt 02-5-2018, for sr.no. 65 the case has been sent for time extension. Sr.No. 84, 85 and 96 have been fully utilized

(vii) The grants at Sr.no 61,63,64,83 and 86 to 88 were lying unutilized. These may be utilized or refunded to the govt.

The Department in its written reply stated as under:-

For the utilization of grants at sr no. 61,63,64 the committee has passed resolution in the meeting dt 02-5-2018 for purchase of sanitation equipments under SBM. Grant at Sr.No. 83, 86 to 88 have been fully utilized and there UC's will be put up in audit.

(viii) The grants at sr. no 60,77 to 82,89 to 95 and 97 to 99 were fully utilized but their utilization certificates were not sent as yet.

The Department in its written reply stated as under:-

The UC have been prepared and sent to Govt. after audit.

The Committee has desired that the Municipal Council, Gohana to settle this Para's No. (i) to (viii) by holding a meeting of the Authorities of the Municipal Council, Gohana with Director, Local Audit, Haryana and to keep the para pending.

[4] PARA NO. 4: - LOANS

(i) The Position of loans received and spent along with of repayment of loans upto 31-03-17 is exhibited in Appendix – 'D' to this report. The entire amounts of loans excepts at Sr. No. 15 to 17, and 23 were deposited with P.W.D. (P.H.) department for execution of water supply and sewerage schemes. But the utilization certificate of expenditure duly verified by Accountant General, Haryana were still awaited which may be expedited. Loans sanctioned for the years 1970-71 to 1995-1996 were written of by the Govt. vide commissioner and secretary to Govt. Haryana Urban Development Deptt. Memo No. 6-73/2004-4(k) date 20-04-01. The payment of installment of principal; as well as interest accrued stands suspended since 1996-97. The non payment of loans is brought to the notice of Deputy Commissioner Sonipat for suitable action.

(ii) No loan was raised by the council for the year 2016-17.

The Department in its written reply stated as under:-

Loan as detailed in appendix "D", directly transferred by B.T. to PH & Engineering Dept. for water supply and sewerage and the works were executed at there on level. The scheme of water supply and sewerage of the city is also

with this department. Loan shown at sr no. 3,9,11,18, and 22 have been written off by the Govt. Hence the para may be dropped.

The Committee has desired that the Department has submit the detailed position to the Committee and to keep the para pending.

[5] PARA NO. 5: - ARREARS

The position of arrears of Property & Fire Tax and shop rent for the year 2016-17 has been prepared on the basis of demand and collection supplied by the Secretary, MC Gohana and outstanding arrear as per Annual Audit Report for the year 2015-16. Accordingly a sum of Rs. 33245663/- were outstanding as arrear of these taxes/rent as on 31-3-17. The accuracy of the arrear as well as demand and collection could not be verified in audit due to non production/non completion of record in audit even after repeated issue of audit requisitions from time to time through this office letter No.1238 dated 18-4-16, 1254 dated 6-5-16 and 1321 dated 17-10-16. Strenuous efforts should also be made to liquidate the heavy arrears at the earliest.

The Department in its written reply stated as under:-

Out of the total recovery a sum of Rs. 56,17,812/- were recovered as arrear and an amount of Rs. 34,43,175/- was for the current year recovery of tax.

The Committee has desired that to keep the para pending.

[6] PARA NO. 6: - TEMPORARY ADVANCES

Temporary advances to the tune of Rs. 374505/22 as detailed in Appendix "F" to this report were out standing against the officials and Government Deptt. as on 31-3-17 Strenuous efforts should be made to get these advance adjusted at the earliest.

The Department in its written reply stated as under:-

Out of these advances Rs. 50600/- was the amount of a grant. Which is wrongly entered as advance. However the balance temporary advances shown in the appendix 'F' are pending since a long time i.e. 7/79. Efforts are being made to get adjusted the advances.

The Committee has desired that to keep the para pending.

[7] PARA NO. 7: - SHORT RECOVERIES /NON RECOVERIES/LOSS OF REVENUE

(i) Despite the fact that there is a proper slaughter house maintained by municipal council but no income was being realized from this source during the period 2011-12 and 2016-17 which resulted into heavy recurring loss of revenue to municipal fund. The matter may be investigated with the view to keeping the leakage of income from this source and result intimated to the audit.

The Department in its written reply stated as under:-

The Slaughter house is not in working condition. Hence para may be dropped.

(ii) As per demand and collection register Rs. 96600/- were outstanding as arrears of fire extinguishing charges against various gram panchayat firm factories and individuals for the period 2016-17 as detailed in Appendix "G". The circumstances under which the arrears were not realized and efforts made in this regard may be explained. Efforts may be made to liquidate the arrear of fire extinguish charges as the financial position of committee is not so sound.

The Department in its written reply stated as under:-

Notices have been issued to the concerned Gram Panchayats/ individuals.

(iii) The Contract of advertisement in Municipal Committee Area Gohana for the period 2015-16 to 2016-17 was not given to any party. The cause for non inviting the tenders for said period besides loss suffered by the committee for this kind of inactivity may justified to audit. The responsibility of the delinquent of official may be fixed under intimation to audit.

The Department in its written reply stated as under:-

The contract of advertisement has now given to the agency "D.S. Enterprises" in Sept-2017 for the period Sept-2017 to August-2020 @ 6.00 Lacs per annum and out of which Rs. 450000/- have been received. The para may kindly be dropped.

(iv) As per report submitted by the Secretary M C Gohana to the Director, Urban Local Bodies Haryana, Panchkula vide letter no 665 Dt. 20-3-2017, 24 nos mobile towers were exist in the municipal area. But neither proper record such as Demand and Collection register maintained nor the demand raised against the operators/companies and recovery effected. The matter is brought to the notice of Municipal Authorities to take steps in this regard and compliance shown to audit.

The Department in its written reply stated as under:-

As submitted by these companies there is court case (CWP No. 3220 of 2014) in Punjab and Haryana High Court in the matter. Further action will be taken accordingly. (List attached).

The Committee has desired that the Department has submit the detailed position to the Committee of this Para's No. (i) to (iv) and to keep the para pending.

[8] PARA NO. 8: - ELECTRICITY TAX

Even after repeated audit objections through all previous Annual Audit reports the Electricity Tax @5 paisa per unit of electricity consumed in municipal area was not paid to municipal council by HVPNL as provided in Govt. letter no. 23/3/87-5C(i) dated 13-5-92 read with Director Urban Local Bodies Haryana memo no 5-A/93/6169 dated 16-5-2000. But neither the account was maintained nor the demand was raised against HVPNL. Even the HVPNL neither provided the figures of actual consumption nor paid/adjusted any amount on this account. The HVPNL Ltd. May now be approached to collect the figures of actual units consumed in Municipal area and demand

raised accordingly besides taking steps to get the amount recovered/adjusted and compliance shown to audit.

The Department in its written reply stated as under:-

It is pertinent to mention here that amount of electricity duty is being adjusted in Municipal Electricity bills. The para may kindly be dropped.

The Committee has desired that to keep the para pending.

[9] PARA NO. 9: - LICENCE

As already pointed out in para 15 of the Annual Audit Report for the period 2014-15 and in para 16 of the Annual Audit report of 2015-16 the Licences registers in form L-1, L-2 and L-3 as required under rules IX.2 of the Municipal Account code, 1930 were not maintained for the period under report. Application for issue of licences were not taken. In the absence of record it could not be verified that the licences already issued in the previous years were renewed or not. The maintenance of record of licence was very poor. The matter is brought to the notice of Deputy Commissioner Sonipat for issuing directions to the Municipal authorities to get the record completed and checked in audit.

The Department in its written reply stated as under:-

Maintenance of License register is in process and about to complete.

The Committee has desired that to keep the para pending.

[10] PARA NO. 10: - HOUSE TAX

(a) In spite of objection raised in all Annual Audit Reports since the years 2005-06 to 2015-16, computerized House Tax Demand and Collection registers were being maintained by the committee from the year 2000-01 and onward instead of maintaining register on prescribed forms namely TS-1 and TS-6 as per relevant rules mentioned in Chapter VII of the Municipal Account Code, 1930. The accuracy of computerized register particularly demand and collection register could not be proved because of the reason that there were no prescribed monthly collection columns as per vertical total could not be struck and accuracy of demand and collection register could not be checked page wise. Thus unauthorized form is used by the committee. No forms other than those prescribed in rule ibid shall be used by the committee except with the sanction of Director Local Audit Haryana vide rule 1.6 of Municipal Account Code, 1930, but no such sanction was obtained so far. Demand Register of House Tax should be maintained in the prescribed forms or sanction of competent authority may be obtained to change the form and compliance shown to audit.

The Department in its written reply stated as under:-

As per new house tax policy demand and collection registers have been prepared/maintained computerized. Hence the para may kindly be dropped.

The Committee has desired that to keep the para pending.

(b) The general assessment of house tax was conducted and finalized in 2007 effective from 2016-17. Thereafter neither general nor supplementary assessment was got conducted despite the fact that a good number of residential and commercial building are being constructed every year as per building plans approved by council. All such building may now be got surveyed and demand of house tax be raised in concerned demand and collection register and recovery effected along with arrears besides ensuring the supplementary assessment for new building is conducted every year in future.

The Department in its written reply stated as under:-

The Govt. has introduced the property tax w.e.f 2010 and the rates have been fixed. There is no provision of assessment however the or and when rates increase if any will be effected. The para may be dropped. There is no provision of supplementary assessment. However as and when rates increased, if any will be effected.

The Committee has desired that to keep the para pending.

(c) The post audit of House Tax/Fire Tax was pending since 2004-2005 to date due to non production of record despite issuing repeated audit requisitions no. 7,9,13,22,30,5,15 and 4 dated 20-6-2017, 30-7-2017, 25-10-2017, 24-1-2008, 17-3-2008, 26-5-2008, 04-05-2009, 26-10-2009 and 26-11-2012 respectively. All the record related to assessment of House Tax, posting of receipts in Demand and Collection registers, bills, rebate and cases of written off of House Tax etc, may be traced out/arranged now year wise for necessary check in audit without any further dealy .

The Department in its written reply stated as under:-

Computerized receipts of Property Tax have been posted in registers up to date. However the work of posting of manual receipts is in progress and put up for post audit.

The Committee has desired that to keep the para pending.

[11] PARA NO. 11: - RENT

There is a court case with the Panchayat Samiti Gohana regarding ownership of 10 nos shops situated near Tehsil office Gohana. As per previous Annual Audit Report of 2015-16 Rs. 280868 were outstanding as rent since 1977 against these shops. However, no demand and collection of rent were prepared the year 2016-17 of these shops may be entered in the Demand and Collection register. The Municipal Authority verbally intimated that recovery is not being effected from the tenants due to the court case. Efforts may be made by the council to early conciliation/court decision and recovery of the arrear in this regard.

The Department in its written reply stated as under:-

There is a dispute of ownership of land between Municipality and Panchayat Samiti Gohana. The matter has been taken up with the BD & PO Gohana.

The Committee has desired that to keep the para pending.

[12] PARA NO. 12: - MISCELLANEOUS

(a) As already pointed out in para 20(a) of the Annual Audit Report for the period 2015-16 the physical verification of the stock/ store of the committee was not done since long whereas whole of the Municipal Properties should be verified at least in 3 years as required under rule XVII.12 of Municipal Account Code, 1930. The needful may be done now without any further delay.

The Department in its written reply stated as under:-

Physical verification of Stock and store has been conducted as required in the para.

(b) Inspite of audit para 20(e) of Annual Audit Report for the year 2015-16, The inventory register showing numbers of stock/store register/files and other record was not maintained so far to keep a proper watch on the record maintained in the council. The same may be maintained now, brought up to date and compliance shown to audit.

The Department in its written reply stated as under:-

The inventory register will be prepared and maintained properly.

(c) The following Bye-laws were still not enforced by the committee, which are major source of income. These may be enforced now. Delay may be justified and responsibility be fixed.

1. Dog Bye-Laws, 1976.
2. Cow House Bye-Laws, 1978.
3. The Haryana Municipal Howkers Bye-Laws, 1978.
4. Piggery Bye-Laws, 1976.
5. Vehicles and carts by animals Bye-Laws, 1978.
6. Licences of tent owners By-Laws, 1999.
7. Haryana Municipal control on advertisement Bye-Laws, 2007.

The Department in its written reply stated as under:-

The Concerned Bye Laws will be enforced in future.

(d) Actual Payees Receipts in support of the payments made as detailed in Appendix 'H' to this report were not obtained as required under rule XII.3-A of Municipal Account Code 1930. The same may be obtained now and shown to audit.

The Department in its written reply stated as under:-

All the APR's have been obtained. Hence para may kindly be dropped.

(e) As already pointed out in para 20(j) of Annual Audit Report of 2015-16 neither the register of trees was maintained nor all the trees grown on the Municipal land were entered in and counted for maintaining its proper record as envisaged in rule XI.1 of Municipal Account Code 1930 which may be maintained now and compliance shown to audit.

The Department in its written reply stated as under:-

The Counting of Trees of Municipal Land is in process and will be entered in tree register after completion.

(f) While comparing the budgeted income with actual income for the year 2016-17 it was noticed that the income under most of the receipt heads remained much below the estimated budget provisions for the year 2016-17. This shows that either the budget estimates were inflated and unrealistic or the efforts made were lacking in achieving the goal due to pathetic administrative approach. Strenuous efforts may be made in futures to hit the target as the same will add to the financial health of the council.

Sr.No. Head of Account Sationed Budget Actual Income Less from sanct- % of loned budget recovery

		Rs.	Rs.	Rs.	
1.	Misc. Unclassified	1700000/-	964133/-	735867/-	56.71%
2.	House Tax	9500000/-	8331811 /-	1168189/-	87.7%
3.	Composition	550000/-	127347/-	372453/-	25.4%
4.	Coping fee	60000/-	16340/-	43660/-	27.2%
5.	Tehbazari fee	700000/-	505800/-	194200/-	72.2%
6.	Dead animal contract	200000/-	-----	-----	100%
7.	Development charges	11618000/-	4771373/-	6846627/-	41%
8.	Fire Charges	200000/-	96600/-	103400/-	48.3 %
9.	Rent of Shop	11000000/-	9183116/-	816884/-	83.4%
10.	Road Cut Charge	500000/-	62114/-	437886/-	12.42%
11.	Electricity Duty	2600000/-	-----	-----	100%
12.	Tower Fee	250000/-	101000/-	149001/-	40.4 %
13.	Advertisement Fee	600000/-	103295/-	496705/-	17.21 %

The Department in its written reply stated as under:-

As advised the budget for the next year 2017-18 has been prepared accordingly. Hance para may kindly be dropped

The Committee has desired that the Department discuss with the R.A.O. while the para may be dropped and to keep the para pending.

[12] PARA NO. 12: - Conclusion:-

Action taken on the last audit report was not satisfactory (part-I) Cases of Short recoveries/Non recoveries and loss of revenue were noticed (para 12). Non completion of record of licences/Taxes was noticed (para 14,15). The maintenance of accounts was poor and stand in need of improvement and closer supervision.

The Department in its written reply stated as under:-

No need any comments/reply.

The Committee has desired that to keep the para pending.

General observations/ Recommendations of the Committee

समिति के संज्ञान में यह आया है कि नगर निगम, गुरुग्राम, फरीदाबाद, सोनीपत व अम्बाला एवं नगर परिषद्, पलवल में एक्सटेंडिड म्युनिसिपल एरिया में गैर-कानूनी तरीके से एन.ओ.सी. दी जा रही है। इस कारण इन नगर निगमों और नगर परिषद् में विभिन्न प्रकार के अनधिकृत कंस्ट्रक्शन के कारण विभिन्न प्रकार की घटनायें दिनों-दिन बढ़ती जा रही है। समिति द्वारा इस विषय को पिछली रिपोर्ट में भी गम्भीरता से लिया गया था। अब समिति ने यह निर्णय लिया है कि समिति इस मामले में अपने स्तर पर जांच करेगी ताकि जल्दी से जल्दी इस मामले में अनियमितताओं के लिए जिम्मेदार पाये जाने वाले अधिकारियों/कर्मचारियों के खिलाफ आवश्यक कार्रवाई की जा सके।

समिति ने अपनी पिछली रिपोर्ट में यह जानकारी भी मांगी थी कि गुरुग्राम, फरीदाबाद व सोनीपत में कॉमर्शियल बिल्डिंग्स में फॉयर सेपटी के लिए कितनी एन.ओ.सीज़. दी गई हैं ? समिति ने यह भी कहा था कि इसके साथ ही साथ यह भी बताया जाये कि क्या इन एन.ओ.सीज़. को देने के लिए निर्धारित प्रक्रिया का पालन किया गया है ? इस विषय के बारे में भी समिति ने अपने स्तर पर जांच करने का निर्णय लिया है।

समिति ने नगर निगम, गुरुग्राम में हाउस टैक्स से सम्बंधित बहुत बड़े घोटाले के बारे में भी सम्बंधित डिपार्टमेंट से विस्तारित रिपोर्ट प्राप्त हो चुकी है। समिति द्वारा इस मामले को भी गम्भीरता से लिया गया है। समिति ने हाउस टैक्स से सम्बंधित घोटाले की अपने स्तर पर जांच करने का निर्णय लिया है।

समिति ने अपनी पिछली रिपोर्ट में यह भी जिक्र किया था कि नगर निगम, गुरुग्राम में अनधिकृत विज्ञापनों के कारण पिछले पांच वर्षों के दौरान विज्ञापनों के माध्यम से सरकार को जो इनकम होती है उसमें भारी कमी रिकार्ड की गई है। इस बारे में सम्बंधित विभाग को बार-बार कार्यवाही करने के लिए पत्र लिखने के बावजूद भी सम्बंधित विभाग द्वारा इस मामले में कोई भी कार्यवाही नहीं की गई है। इस मामले में समिति को कोई सूचना भी नहीं दी गई है। समिति ने इस विषय को भी काफी गम्भीरता से लिया है। समिति ने इस विषय की भी अपने स्तर पर जांच करने का निर्णय लिया है।

इसके अतिरिक्त समिति ने सम्बंधित विभाग से यह जानकारी भी मांगी थी कि सभी नगर निगमों में अधीनस्थ क्षेत्रों में मोबाईल कम्पनियों द्वारा जो टॉवर स्थापित किए गए हैं क्या उन सभी टॉवरों को लगाने की विधिवत् अनुमति नगर निगम प्रशासन से ली गई है? समिति ने यह भी कहा था कि इस मद में नगर निगम को पिछले पांच वर्षों के दौरान कितनी इनकम हुई है उसकी डिटेल्ड रिपोर्ट भी समिति को भेजी जाये। इस सम्बन्ध में भी अभी तक कोई रिपोर्ट समिति को प्राप्त नहीं हुई है। समिति ने इसे गम्भीरता से लिया है और समिति ने इस विषय की भी अपने स्तर पर जांच करने का निर्णय लिया है।

The annotated reply of the Audit Reports on the accounts of Municipal Corporation, Ambala and Municipal Council, Gohana for the year 2016-17 audited by Local Audit, Haryana was placed before the Committee for Oral Examination.

The committee has given its recommendation beside the observation given on each outstanding para in the Audit Report. The Committee further recommends that all the pending audit objections/ paras as mentioned in the different reports may be settled after arranging necessary meeting as well as production of requisite record duly complete in all respect envisaged in the audit and inspection reports with the concerned officers of Local Audit, Haryana.

It may also be ensured that the observations will be meticulously implemented and progress report be submitted to the Committee.

**APPENDIX OF THE AUDIT AND INSPECTION NOTES ON
THE ACCOUNTS OF MUNICIPAL CORPORATION, AMBALA**

Brief of Audit Para (as on 13.11.2018)

Appendix A	Brief details/Audit Requisitions/Minor Objections
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City & Sadar

	PH	PWD	MC	Others	Total	Reply prepared	Reply not prepared	%
More than 5 years Old	0	0	447	0	447	148	299	33
5 Years Old	0	0	105	0	105	73	32	70
Total	0	0	552	0	552	221	331	40

Direction issued to all the Branches for immediate compliance.

Appendix A-I	Brief details/Audit Requisitions/Minor Objections (Improvement Trust Cell)
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City & Sadar

	PH	PWD	MC	Others	Total	Reply prepared	Reply not prepared	%
More than 5 years Old	0	0	70	0	70		70	0
5 Years Old	0	0	17	0	17	0	17	0.00
Total	0	0	87	0	87	0	87	0.00

Direction issued to all the Branches for immediate compliance.

Appendix B	Audit Requisitions issued but record not put up.
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City

	PH	PWD	MC	Others	Total	Reply prepared
More than 5 years Old	0	0	55	0	55	

5 Years Old	0	0	15	0	15	
Total	0	0	70	0	70	

Direction issued to all the Branches for immediate compliance.

Appendix B

Audit Requisitions issued but record not put up.

Sadar

	PH	PWD	MC	Others	Total	Reply prepared
More than 5 years Old	0	0	47	0	47	
5 Years Old	0	0	0	0	0	
Total	0	0	47	0	47	

Direction issued to all the Branches for immediate compliance.

Appendix C

Grants received during the year 2017-2018

	PH	PWD	MC	Others	Total	UC Prepared	UC Sent	Work In Progress	Total	%
More than 5 years Old	0	0	0	0	0	0	0	0	0	
5 Years Old	0	0	26	0	26	1	13	12	26	54
Total	0	0	26	0	26					

Appendix D

City Zone

	PHE, Deptt.	PWD	MC	Others	Total	UC received from PHE, Deptt	UC Sent	Others	Request made to DULB to Use the Unspent Balance	Workin Progress	Balance to be refunded	Request made to LAD to settle the Para as Amount is fully utilized but Sanction from Govt. Still awaited.	Total MC Related Para	%
More than 5 years Old	111	0	64	9	184	111	18	10	1	1	21	27	189	
5 Years Old	0	0	88	0	88		77	0		6	0	0	83	
Total	111	0	152	9	272	111	95	10	1	7	21	27	272	76

Appendix D

Sadar Zone

	PH	PWD	MC	Others	Total	UC Received from PH	UC Sent	Reply not prepared	Request made to DULB	Balance to be Refunded	Work In Progress	Total	%
More than 5 years Old	3	0	34	0	37	3	16	3	2	8	4	36	
5 Years Old	0	0	9	0	9		9	0	0	1	0	10	
Total	3	0	43	0	46	3	25	3	2	9	4	46	61

Appendix E	Revenue Earning Scheme upto 31.03.2018
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City Zone

	PH	PWD	MC	Others	Total
More than 5 years Old	0	0	10	0	10
5 Years Old	0	0	0	0	0
Total	0	0	10	0	10

1. One Grant received on 28.03.1997 and utilized during the prescribed period

Appendix F	Loans
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City Zone

	PH	PWD	MC	Others	Total
More than 5 years Old	121	0	0	0	121
5 Years Old	0	0	0	0	0
Total	121	0	0	0	121

Letter written but reply not received till date

Appendix F	Loans
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Sadar Zone

	PH	PWD	MC	Others	Total
More than 5 years Old	0	97	0	0	97
5 Years Old	0	0	0	0	0
Total	0	97	0	0	97
Letter written but reply not received till date					

Appendix G	Loans under Revenue Earning Scheme
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City Zone

	PH	PWD	MC	Others	Total
More than 5 years Old	0	0	4	0	4
5 Years Old	0	0	0	0	0
Total	0	0	4	0	4

Appendix H	Recovery
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As per Audit Report 2018-2019

Particular	Arrear as on 01.04.2018	Demand 2018-2019	Total	Recovery 2018-2019 upto 06.06.2018	Balance as on 06.06.2018
1	2	3	4	5	6
House Tax	429934450	127200000	429934450	15054701	414879749
Rent					
Total	429934450	127200000	429934450	15054701	414879749

Appendix J	Improvement Trust (Temporary Advance Outstanding)
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City & Cantt

	PH	PWD	MC	Others	Total	Advance Deposited
More than 5 years Old	0	0	0	0	0	0
5 Years Old	0	0	80	0	80	0
Total	0	0	80	0	80	0

Letter issued to Sh.Suresh Miglani, Superintendent, Improvement Trust with the Direction to Submit his reply and Relevant Record

Appendix K	Improvement Trust (Arrear outstanding against the plot holders Scheme No.19 & 20)
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City & Cantt

	Balance Arrear as on 31.03.2016	Recoverd in the year 2016-2017	Balance	Percentag e (3*100/2)	
1	2	3	4		
Scheme No.19	7297842	1252812	6045030	17.17	Scheme No.19:- Notices issued by the Branch.
Scheme No.12	27360750		27360750	0.00	Scheme No.12:- Recovery not made due to court case (As per statement of Sh.Suresh Miglani, Supdt.).
Total	34658592	1252812	33405780		

Letter issued to Sh.Suresh Miglani, Superintendent, Improvement Trust with the Direction to Submit his reply and Relevant Record

**APPENDIX OF THE AUDIT AND INSPECTION NOTES ON
THE ACCOUNTS OF MUNICIPAL COUNCIL, GOHANA**

APPENDIX-A

Detail of outstanding audit paras /objection as on 31-3-2017

Referred to in para I of audit report of Municipal Committee, Gohana for the year 2016-17

Sr. No.	Nature of Objection	Period of Audit note/Report to which objection relates	Out- Standing Para No. If Any	Remarks	Reply of the Department.
(a)	Embezzlement/ Temporary mis appropriation of fund	4/15 to 3/16	12	Late Deposit of Rs.737500/- of Registration fee as detailed in Appendix-"I" was neither investigated nor recovery of penal interest was effected from the official at fault so far.	An amount of Rs. 7,37,500/- was collected by the SDM Office (Registration Authority). The above amount was received on 22-1-15,24-2-15,30-4-15]13-5-15,28-5-15,5-6-15,12-6-15, 20-7-15,29-7-15,21-8-15 and 14-9-15 from the SDM office. The same were deposited in next working day in the Municipal fund. There is no lapses for late deposited on the part of MC Authority. This registration fee has been stopped now. Hence para may please be dropped.

b)	Shorts recoveries Non-recoveries and loss of revenues	4/98 to 3/99	11 (iii)	Rs. 7500/- short realized on account of Development charges from Sh. Mani Ram s/o Kudan Lal not yet made good	Relevant record was tried to search in the office but the same is not available in the Municipality office. However, the efforts are in process.
		4/82 to 3/83	13(ii)	Rent of municipal shops in vegetable market was not charged at the enhanced rates.	Rent of the Municipal shops has been charged at enhanced rates and also been shown to the audit.
		4/87 to 3/88 4/97 to 3/98	12(iii) 12(iii)	Rent of municipal shops near tehsil office as detailed in para, were still not recovered from the Tenants nor any action taken against the tenants as per term and condition.	Rent of the Municipal shops has been charged at enhanced rates and also been shown to the audit.

		4/98 to 3/99	11(i)	Rs.187435/- were neither recovered from the shopkeepers who left the shops without the payment of rent nor responsibility fixed for the loss sustained to committee.	Request for obtaining the last audit note for the period 4/98 to 3/99 has been made vide letter no.4294 dated 31-10-2018. As and when the copy of audit notes received, the due reply will be given accordingly.
		4/99 to 3/2000	11(iv)	Recovery of rent of municipal land in Anaj Mandi from Sh. Ram Rattan and Sh. Mange Ram not yet made good.	<p>नगरपरिषद गोहाना ने अपने प्रस्ताव क्रमांक 4 दिनांक 11/06/1992 द्वारा श्री रामरतन को सरकार के पत्र क्रमांक 8६26६88.4ब कंजमक 11.05.1992 की पालना में पुरानी अनाज मण्डी के प्लेटफार्म पर 750 वर्गफुट भूमि लीज पर दी जानी अनुमोदित की गई थी तथा इस भूमि का किराया सरकार के पत्र क्रमांक 8६330६80.2ब कंजमक 25.06.1987 में दिये गये निर्देशानुसार मु0 16875/रु वार्षिक निर्धारित किया गया था।</p> <p>इसकी पालना में श्री रामरतन द्वारा 01-06-1993 से 31-05-1994 तक एक वर्ष की अवधि की लीज मनी नगरपरिषद कार्यालय में जमा करवा दी तथा लिखित में आवेदन पत्र दिया कि उसने किराया कम करवाने के लिए सरकार के पास अनुरोध किया है और जो भी लीज मनी सरकार द्वारा निर्धारित की जायेगी उसके अनुसार वह लीज मनी जमा करवा देगा परन्तु सरकार द्वारा अपने पत्र क्रमांक 8/34/2002-6क 1 दिनांक 16-05-2003 द्वारा</p>

				<p>निर्धारित की गई लीज मनी को ठीक मानते हुये इससे राशि वसूल करने के आदेश दिए गये।</p> <p>परन्तु श्री रामरतन द्वारा लीज मनी जमा नहीं करवाई गई बल्कि इस द्वारा नगरपरिषद गोहाना के विरुद्ध विभिन्न न्यायालयों में दावा दायर किया जाता रहा है। इस मामले में सिविल सिनियर डिविजन न्यायालय गोहाना द्वारा अपने निर्णय दिनांक 09-02-2015 में यह आदेश दिये गये कि प्रार्थी से उस द्वारा वास्तव में प्रयुक्त भूमि 52.5/9 वर्गफुट का ही किराया दिनांक 11/06/1992 से 1181/रु प्रतिवर्ष वसूल करने तथा इसके बाद पूर्ण एरिया 25ग30त्र750 वर्गफुट की स्में कममक मगमबनजमे करवाते हुये 16875/रु वार्षिक की दर से किराया वसूल किया जाये। इस निर्णय के सम्बन्धित इजेजतंज पेज की छाया प्रति साथ सलग्न है।</p> <p>इस निर्णय के विरुद्ध नगर परिषद गोहाना द्वारा माननीय अतिरिक्त जिला जज, सोनीपत के न्यायालय में अपील दायर की गई परन्तु माननीय न्यायालय ने अपने निर्णय दिनांक 30.01.2016 द्वारा यह अपील इस आधार पर खारिज की गई कि इस केस में नगरपरिषद का कोई प्रस्ताव पेश नहीं किया गया जिसमें सचिव को अपील दायर करने के लिए अधिकृत किया गया हो।</p> <p>तत्पश्चात इस में उप मण्डल अधिकारी (ना0) गोहाना जिनके पास नगरपरिषद गोहाना के प्रशासक का कार्यभार था, द्वारा यह केस माननीय उच्च न्यायालय में दायर कर दिया गया जिसकी अगली तिथि पेशी 15/02/2019 लगी हुई है।</p>
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		4/91 to 3/92	14(ii)	No efforts were made for the Recovery of rent from the occupants of plots of municipal land illegally occupied.	In this regard letter no. RC/2001/56-57 dt 05-01-2001, letter 2052 dt 26-6-2018 and 4394 dt 6-11-2018 have been written to BD PO Gohana. Their reply is still awaited.
		4/95 to 3/96 4/96 to 3/97 4/2000 to 3/2001	11(i)(b) 11 12(x)	Neither the rent of Municipal residences allotted to sub-Judge was got assessed from the (XEN P.W.D.) nor the recovery of rent since 11/90 to date was made good.	Out of Total recovery of Rs. 9,25,152/- a sum of Rs. 90000/- have been received from Govt. The case for recovery of balance amount was sent vide office letter no. 2166 dt 21-12-2015, letter 2053 dt 26-6-2018 and letter no. 4326 dt 02-11-2018
		4/2000 to 3/2001	12(x) (a)	Rent of secretary residence, illegally occupied by the Teshildar, was again not recovered.	Connected record tried to search in the MC Office but the same is not available in the Office record. The para may please be dropped.

		4/95 to 3/96	11(a)	<p>Security refunded irregularly worth Rs. 2.05 Lacs to the contractor without pre-audit and making recovery of Rs. 309681/- due against him was still not justified. Further, in the compliance of Surcharge report issued vide D.L.B. letter No. 1/A/98/14855/73 dated 6/4/1998, only Rs. 24583/- were recovered from one councilor sh. Azad Singh on 8-06-2001 But the recovery from remaining members surcharged was</p>	<p>An amount of Rs. 1,63,383/- have been recovered from Council as detailed given below.</p> <table border="1"> <thead> <tr> <th>Sr.No.</th> <th>Name</th> <th>Amt</th> <th>Dt</th> <th>CB Page</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Azad Singh</td> <td>24583</td> <td>86-01</td> <td></td> </tr> <tr> <td>2</td> <td>Rattan Singh</td> <td>27700</td> <td>24-3-05</td> <td>96</td> </tr> <tr> <td>3</td> <td>KD Sharma</td> <td>27700</td> <td>25-3-05</td> <td>96</td> </tr> <tr> <td>4</td> <td>Billo Saini</td> <td>27700</td> <td>25-3-05</td> <td>96</td> </tr> <tr> <td>5</td> <td>Savitri Dandi</td> <td>27700</td> <td>29-3-05</td> <td>98</td> </tr> <tr> <td>6</td> <td>Ram Singh Maan</td> <td>21000</td> <td>07-7-05</td> <td>176</td> </tr> <tr> <td>7</td> <td>Ram Sngh Maan</td> <td>7000</td> <td>08-7-05</td> <td>176</td> </tr> <tr> <td colspan="2">Total</td> <td>163383/-</td> <td></td> <td></td> </tr> </tbody> </table>	Sr.No.	Name	Amt	Dt	CB Page	1	Azad Singh	24583	86-01		2	Rattan Singh	27700	24-3-05	96	3	KD Sharma	27700	25-3-05	96	4	Billo Saini	27700	25-3-05	96	5	Savitri Dandi	27700	29-3-05	98	6	Ram Singh Maan	21000	07-7-05	176	7	Ram Sngh Maan	7000	08-7-05	176	Total		163383/-		
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Total		163383/-																																																

				still awaited as per stay order from the sub-judge court Gohana. Decision of the court order and recovery of the amount were still not furnished.	
		4/97 to 3/98	12(ii)	Neither the responsibility For the non-recovery of Rs. 82000/- and Rs. 21000/- from the contractors of dead animals cases was fixed, nor the amount made good.	The cases are very old Record is being traced. Action will be taken accordingly .
		4/2000 to 3/2001	12(vii)		
		4/92 to 3/93	11 (ii)	Huge amounts as detailed in paras on accounts of lease and other contracts was still not recovered.	The cases are very old Record is being traced. Action will be taken accordingly .
		4/95 to 3/96	11 (iii)		

		4/02 to 3/03 4/03 to 3/04 4/04 to 3/05 4/06 to 3/07 4/07 to 3/08	11 (c) 11 (a) 11 (a) 11 (a) 11 (a)	Heavy arrear on account of rent as detailed in the Paras was neither recovered from the hopkeepers nor from the officials at fault.	Out of the total recovery a sum of Rs. 56,17,812/- as arrear and Rs. 34,43,175/- as tax for the current year were recovered. Hence para may please be dropped.												
		4/03 to 3/04	11 (e)	Road cut charges amounting to Rs. 6,10,600/- as detailed in the para was still not realized from Bharat Sanchar Nigam Ltd.	Road cut charges Rs. 400000/- have been recovered from the BSNL, Gohana as detailed given below. However efforts are being made to recover the balance amount <table border="1"> <thead> <tr> <th>Sr.No</th> <th>Amt</th> <th>Dt</th> <th>CB Page</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>100000</td> <td>15-4-04</td> <td>36</td> </tr> <tr> <td>2</td> <td>300000</td> <td>31-5-05</td> <td>146</td> </tr> </tbody> </table>	Sr.No	Amt	Dt	CB Page	1	100000	15-4-04	36	2	300000	31-5-05	146
Sr.No	Amt	Dt	CB Page														
1	100000	15-4-04	36														
2	300000	31-5-05	146														
		4/04 to 3/05	11 (n)	Wide publicity was not made for the auction of slaughter House and Hide and skins of Dead animals nor the amounts of arrears as detailed in the para was realized.	Relevant record was searching in the Office but the same is not available. However, the efforts is in process.												

		4/04 to 3/05	11 (g)	Neither Rs. 10,000/- on accounts of enhanced transfer fee of subletting of shops were realized nor rent of shops increased @ 25%.	Request for obtaining the last audit note for the period 4/2004 to 3/2005 has been made vide letter no. 4294 dt 31-10-2018. As and when it will be received in the office the due reply will be given accordingly.
		4/04 to 3/05	11 (i)	Rs. 1,10,000/- on account of non refundable security of shop No. 2 in shopping complex old office Building were not realized so far nor the responsibility of loss was fixed.	Out of total recovery a sum of Rs. 100000/- were recovered vide G-8 No. 98/40 dt 6-3-2013 (Copy Attached)
		-do-	11 (O)	Rs. 5,93,130/- deducted as income tax at source from the compensation of 212 marla land acquired	Request for obtaining the last audit note for the period 4/2004 to 3/2005 has been made vide letter no. 4294 dt 31-10-2018. As and when the last audit notes is received the due reply will be given accordingly.

				by HUDA were not got refunded from the income tax Department so fax. Further neither Rs. 1,00,000/- short/ less worked out of claim of enhanced compensation of land were justified nor claimed from HUDA Faridabad.	
		4/06 to 3/07	11 (b)	Rs. 7,84,132/- as arrear of cycle/ scooter stand and removal of hides and skin was not realized from the contractors so far. The reason for not giving the	Due to shifting of Subzi Mandi the contract of scooter stand was cancelled by President,MC Gohana order dt 26-6-2007.

				contract of cycle \ scooter stand for the year 2005-06 and 2006-07 was not pointed out.	
		04/09 to 3/10	11(a)(i)	Neither the Rent of shops Rs 1222129/- as detailed in appendix G & G-1, was received yet nor was any action taken for getting the shops vacated and re-auctioned of these shops.	An amount of Rs. 7.50 lacs has been recovered from the tenants as detailed in Appendix "G". However there is dispute between Municipal Council and Panchayat Samiti Gohana regarding ownership of land
			11(a) (ii)	Rent of residential quarter amounting Rs:- 925152/- was yet not recovered so far.	Out of Total recovery of Rs. 9,25,152/- a sum of Rs. 90000/- have been received from Govt. The case for recovery of balance amount was sent vide office letter no. 2166 dt 21-12-2015, letter 2053 dt 26-6-2018 and letter no. 4326 dt 02-11-2018

			11(b)	Neither the recovery of dues from cellular Mobile Telephone Transmission station and towers in the city as detailed in para was made good nor any action was taken against the official at fault.	The Licence fee of 24 Nos. Mobile towers have been received upto 2013-14 and as per Haryana Govt. Gazz. (Extra) dt 20-9-2013 the licence fee charges payable only one time for a period of 20 years or the period of Licence. The same were regularly recovered from the concerned. Required record has already been mentioned and audited by the Audit Department.
			11(d)	19 Shops were constructed near Sulbha Sochalya, near Bus Stand, Gohana during the year 2008-09. Out of which Shops no 34, 35, 38, 43, 44, 45 and 47 were still not leased out so far.	These shops have been leased out. Hence para may please be dropped.

			11(e)	Neither the contract of Hide and Skin of dead animal was auctioned for the year 2010-11 nor any suitable explanation was provided.	The contract of Hide and Skin of dead animals has been already been auctioned for the period 2010-11 for Rs. 30000/- and entered at cash book page 48 dated 7-1-11. Hence para may please be dropped.
		04/10 to 3/12	11a(i)	Neither the Rent of shops Rs 859441/- as detailed in appendix G & G-1, was received yet nor was any action taken for getting the shops vacated and re-auctioned of these shops.	An amount of Rs. 7.50 lacs has been recovered from the tenants as detailed in appendix "G". However there is dispute between Municipal Council and Panchayat Samiti Gohana regarding ownership of land
			11(a) (ii)	Rent of residential quarter amounting Rs:-	Out of Total recovery of Rs. 9,25,152/- a sum of Rs. 90000/- have been received from Govt. The case for recovery of balance amount was sent vide office letter no. 2166 dt 21-12-2015, letter

				991757/- was yet not recovered so far.	2053 dt 26-6-2018 and letter no. 4326 dt 02-11-2018
			11(b)	Neither the recovery of dues from cellular Mobile Telephone Transmission station and towers in the city as detailed in para was made good nor any action was taken against the official at fault	The Licence fee of 24 Nos. Mobile towers have been received upto 2013-14 and as per Haryana Govt. Gaz. (Extra) dt 20-9-2013 the licence fee charges payable only one time for a period of 20 years or the period of Licence. The same were regularly recovered from the concerned. Required record has already been mentioned and audited by the Audit Department.
			11(c.)	Rs. 390488/- were outstanding as arrears of fire extinguishing charges against various firm factories and individuals since 10/01 to 31-3-12	Notices have been issued to the Gram Panchayat/Firms/Factories. Efforts are being made to recover the arrears.

				were not recovered so far.	
			11(d)	19 Shops were constructed near Sulbha Sochalya, near Bus Stand, Gohana during the year 2008-09. Out of which Shops no 34, 35, 43, 44, were still not leased out so far.	These shops have been leased out. Hence para may please be dropped.
			11(e)	Neither the contract of Hide and Skin of dead animal was auctioned for the year 2011-12 nor any suitable explanation was provided.	The contract of Hide and Skin of dead animals has already been auctioned for the period 2011-12 for Rs. 40000/- and the same were entered at cash book page 81 dt 29-11-2011 may please be dropped.
			11(f)	Neither the committee has reviewed/reinva	The Advertisement charges have been recovered upto 31-3-2017 and also been entered in Advertisement Register. Later on as

				ded tender for advertisement in the light of Haryana Municipalities Outdoor advertising Policy 2010. nor the loss caused has been assessed so far.	per direction of Hon'ble High Court Sh. Navdeep Hasija, Advisor selected the list for hoardings. On line tender was invited The contract of advertisement has now given to the agency " D.S. Enterprises" in Sept-2017 for the period Sept-2017 to August-2020 @ 652800/- per annum and all this amount i.e. 652800/- have been received. Hence para may be dropped.
		4/12 to 3/13	11(iv)	Rs. 112400/- + 67900/- + 91100/-+ 42500 were outstanding as arrears of fire extinguishing charges against various firms, factories, gram panchayat and individual for the year 2012-13,2013-14, 2014-15 & 2015-16	Rs. 1200/-1400/-,3300/-,Rs. 500/- have been received from the concerned for the year 2012-13 to 2015-16 respectively to the Gram Panchayat/Firms/Factories. Efforts are being made to recover the arrears.
		4/13 to 3/14	12(iv)		The shops have been leased out. Hence para may please be dropped.
					The Shops have been leased out. Hence para may please be dropped.

		4/14 to 3/15	12(iii)	respectively were not recovered so far.	<p>The Licence fee has been received upto 2013-14 and as per Haryana Govt. Gaz. (Extra) dt 20-9-2013 the licence fee charges payable only one time for a period of 20 years or the period of Licence. The same was regularly recovered from the concerned.</p> <p>Required record has already been mentioned and audited by the audit department.</p> <p>Rs. 5145617/- have been deposited into Govt. Head/Income Tax department (copy attached)</p>
		4/15 to 3/16	13(iii)	Shops no 43,44 situated at MC Complex lying vacant since 2008-09 were still not leased out.	
		4/13 to 3/14	12(ii)	Rs 2620000/- on account of Shop No. 43,44 situated at MC complex laying vacant since 2008-09 were still not leased out	
		4/15 to 3/16	13(i)	Rs. 2620000/- on account of security installation and renewal fee of mobile towers from the operator	
		4/15 to 3/16	12(ii) 13(i) 13(v)		

				<p>companies were still not recovered as detailed in the para.</p> <p>Service tax on rental income from 2007-08 to 2015-16 was still not charged and deposited into govt. revenue as provided in the para.</p>	
c)	Irregular/ Excess and avoidable payments including the cases of establishment	10/72 to 3/73 4/74 to 3/75	11 (i) 13	Excess payment of Rs. 43, 271.00/- and Rs. 2,559.40/- were still not recovered.	The record is very old & it was tried to search in the office record but the same is not traceable. Hence the para may please be dropped.
		4/02 to 3/03	12 (a)	Rs. 15,261/- paid on account of interest for delayed payments on	The record is very old & it was tried to search in the office but the same is not traceable. Hence the para may please be dropped.

				retrial benefits were not yet recovered from the official at fault.	
		-do-	12 (f)	Neither the Rs. 13,000/- was given as advance adjusted nor complete record received from M/s Creative Computer Education, Madhuban.	On scrutiny of the advance register, it was found that no such advance was issued to this firm. Hence para may be dropped.
		4/87 to 3/88 4/89 to 3/90	10 (iii) 12 (ii)	Excess Payment was neither worked out nor leave salary of Rs. 10,587.82 recovered from the Revenue deptt. Haryana.	Record is not available in the office record. However, the efforts are being made to trace the concerned record.

		4/03 to 3/04	12 (d)	Rs. 36,720/- as arrear of rent and payment of electricity bills amounting to Rs. 8,316/- of shop no. 7, Palika Bazar was still not recovered from the rent clerk.	All the record available in the office have been duly examined & verified according to the record. There is no pendency of arrear of rent of shop. as no electricity meter installed in the shop. Hence the para may please be dropped.
		4/05 to 3/06	12 (f)	Purchase of 2. M.T. bitumen costing to Rs. 30,000/- without requirement was neither justified nor recovered from the official at fault.	The case is old & it is record are being traced. Action will be taken accordingly.
		4/06 to 3/07	12 (e)	Rs. 37,500/- paid for preparation of map of streets and house of 25 Booths for election were not recouped from the	A letter has been written to the Election Department in this regard & the recovery of Rs. 37500/- will be made soon & shown to audit.

				Election Department Haryana.	
		4/09 to 3/10	12(a)	Neither the responsibility was fixed nor the excess amount recovered from the delinquent official / officers and credit shown to audit so far.	The payment had been made as per Court Order. Since no excess payment was made to the concerned. Hence para may be dropped.
			12(b)	Recovery of the POL and other charges was not made good from the official at fault yet.	The Fire Bridge Vehicle HR-69-0837 was used in the VIP visit and other Public interest. Hence the para may please be dropped.
		4/10 to 3/11	12(b)	Neither the responsibility was fixed nor the excess amount recovered from the delinquent official / officers and credit	---do---
		4/10 to 3/11	12		Rs.272/- have been recovered vide G-8 No. 41

		4/11 to 3/12	13	shown to audit so far. Rs. 272 as Bank charges were not recovered so far.	dated 26-10-2018. Hence para may please be dropped. The Fire vehicle was used in the VIP visit and other Public Interest. Hence para may please be dropped.
		4/12 to 3/13	14	Recovery of the POL and other charges was not made good from the official at fault yet.	The Fire Vehicle was used in the VIP visit and other public interest. Hence para may be dropped. --do--
		4/13 to 3/14	15(i)	Recovery of the POL and the other charges amounting to rs.23794 was not made good from the official at fault as yet.	The Vehicle Registration fees is collected by the SDM Office (Registration Authority) As and when . It is received in Municipality Office, It was deposited in municipal fund at the same day or next working day. This registration fee has been stopped now. Hence para may kindly be dropped.
		4/15 to 3/16	15(iii) (iv)	Recovery of the POL amounting to Rs.3154 was not made good from the official at fault as yet.	All the payment vouchers as detailed in para duly traced-out & put up to the Audit. Hence the paras may please be dropped.

			15(v)	Details of vehicle registration fee of Rs.1119400/- received from SDM office	The electricity bill was received late. Hence there is no fault at level of Municipality. Hence the para may kindly be dropped.
			15(vi)	were not obtained to check the accuracy as yet.	Due to urgency of street light in Public interest, the purchases were made on quotation basis. Hence para may please be dropped.
			15(ii)	Payment of Rs.589608/- and Rs 428774/- of wages without pre audit and sanction of the competent authority as detailed in the para was still not looked into/sanction obtained and shown to audit.	These defective electric meters have been done replaced now. Hence para may be dropped.

				<p>Excess payment of Rs.8017 as surcharge on electricity bill was neither investigated nor amount recovered as yet.</p> <p>No action was taken in the purchase of electric materials of Rs.87660/- as detailed in para without proper procedure.</p> <p>The defected electric meters were not got repaired/replaced by new meter from HBV Nigam so far.</p>	
--	--	--	--	---	--

d)	Taxes and other recoveries	4/04 to 3/05	13 (a)	The amount of Tax imposed on vehicles registered and driving licenses deposited irregularly with Commissioner Transport department by the S.D.O. (c) instead of M.C Gohana prior 30-10-2000 was not claimed from commission transport deptt. so far.	The amount of Tax was deposited by the registration authority. No such record is available in the municipality office. Hence para may be dropped.
		04/09 to 3/10	13 (a)	Licences registers inform L-1, L-2 and L-3 as required under rules IX.2 of the Municipal Account code, 1930 were not maintained so far.	Licences Registers as required have been prepared. Hence para may be dropped.

		04/10 to 3/12 4/12 to 3/13 4/13 to 3/14	13 14 15	Licences registers inform L-1, L-2 and L-3 as required under rules IX.2 of the Municipal Account code, 1930 were not maintained so far. ---do--- ---do---	Licences Registers as required have been prepared. Hence para may be dropped.
		4/04 to 3/05 4/05 to 3/06	14 (b) 14 (b)	Rs. 6,186/- and Rs. 2,44,014/- respectively short realized on account of development charges were not recovered as yet.	The concerned record was tried to searching in the Municipality record but the same are not available.
		4/09 to 3/10	14	Rs. 26183/- as detailed in original para was not	Required record is not available in the office. The same is still being traced & will put up for further action please.

				recovered so far neither any suitable action taken against the official at fault.	
		4/07 to 3/08	15 (a)	Rs. 26,183/- Short realized on account of building application fees were not recovered/ made good as yet.	Already mentioned the same para-14 in annual audit report for the period 04/09 to 3/10. Hence the para may please be dropped.
		4/09 to 3/10	15 (a,b)	Neither the demand and collection register was used in prescribed form nor was the sanction of Director Local Audit Haryana taken for the same yet.	As per new house tax policy demand and collection registers have been prepared/maintained & computerized. Hence the para may please be dropped.

.		04/10 to 3/12	15	Neither the demand and collection register was used in prescribed form nor was the sanction of Director Local Audit Haryana taken for the same yet.	As per new house tax policy demand and collection registers have been prepared/maintained & computerized. Hence the para may please be dropped.
		4/88 to 3/89 4/89 to 3/90 4/90 to 3/91 4/14 to 3/15 4/14 to 3/15	11 10 10 (i) 14(i)(iv) 14(ii)	No action was taken against the Municipal authority for making payments independent of audit. ----do--- Rs. 724200/- as detailed in para were collected	The record is being traced and will be put up for post audit now. The Vehicle Registration fees is collected by the SDM Office (Registration authority) . No such record is available in the Municipality office. Since this fee has been stopped now, hence para may kindly be dropped. Notices have been issued to the tenants. The case of Hon'ble Sub-Judge Gohana has been

		4/15 to 3/16	19(i)	through SDM Gohana on account of Vehicle Registration Fee without proper record so far.	sent to the Govt. vide memo no 2166 dated 21-12-2015 (copy attached) to get the recovery of rent. There is a dispute of ownership of land between MC and Panchayat/Samiti, Gohana regarding ownership of land related to these shops.
			19(ii)		
			19(iii)	Neither the notice for recovery of rent was issued nor any action for recovery of rent/getting sought vacated and auctioned not effected as detailed in the para.	
			19(iv)	Rs.1175948/- of recovery of rent against Hon'ble Sub Judge Gohana and Sh. Sushil Kumar was still not made.	
					Noted for future compliance.
					The amount has already been deposited in Income Tax Department & challan attached. Hence the para may please be dropped.

				<p>The instructions for penalty and penal interest regarding rent were not being followed till now.</p> <p>Rs.1810449/- of service tax recovered for the year 2013-14 and 2014-15 as detailed in the para still not remitted to Govt. head.</p>	
e)	Non-maintenance/ non completion and defective maintenance of Record.	<p>4/87 to 3/88 4/93 to 3/94</p> <p>4/15 to 3/16</p>	<p>14 (i),(ii) 14 (iii)</p> <p>17</p>	<p>Agreement deeds with Haryana state Electricity Board. Was not executed as yet.</p> <p>Building application register was not maintained in prescribed form as per MAC code 1930.</p>	<p>The work has been over. There is no meaning of agreement dead at this level Hence para may be dropped.</p> <p>Building application register has now been maintained on prescribed proforma. Hence para may please be dropped.</p>

f)	Miscellaneous	10/79 to 4/80	14	1/3 rd share of fee was not recovered from sh. M.S. Dhir, B.D. & P.O.	The relevant record was searching in the office, but the same is not available in the municipality office
		4/82 to 3/83	16 (vii)	Missing G-8 receipts nos, from 11 to 50 of neither book no 3494 were neither traced out nor the responsibility fixed.	Record is being traced and put up in audit.
		4/84 to 3/85	19 (vi)	The Construction of disposal work was not done nor was the adjustments account of Rs. 2,08,877/- deposited with P.W.D. was obtained.	Record is being traced and put up in audit.

		4/84 to 3/85	19 (ix)	Service charges of central Govt. properties were not claimed.	Central Govt. properties are exempted from property tax. Hence para may please be dropped.
		Deputy Director Rohtak Zone Inspection Note dt 15/10/97 and dated 12& 13/3/98	1 to 3 & 1 to 7	The irregularity pointed out in the inspection note was still not attended to.	Inspection notes are not available in the record of Municipality.
		4/05 to 3/06 4/06 to 3/07 4/07 to 3/08 4/08 to 3/09 4/12 to 3/13	15 (a) 13 (a) 14 (c) 13(c) 12	The demand and collection register in support of cess (tax) imposed on the consumption of electricity @ of 5 paisa per unit of electricity consumed with in Municipal limit was neither maintained nor recovery effected.	Efforts are being made to traced the record of electricity tax & demand raised by connecting the UHBVN and recovery/effectd accordingly.

		4/06 to 3/07	15 (b)	Physical verification of committee property was not done so far.	Needful done.Hence para may please be dropped.
		4/07 to 3/08	16 (b)	Physical verification of committee property was not done so far.	
		4/08 to 3/09 4/13 to 3/14	17 (a) 19(a)	Physical verification of committee property was not done so far.	
		4/09 to 3/10	16 (a)	Physical verification of committee property was not done so far.	
		04/10 to 03/12	16 (a)	Physical verification of committee	

		4/12 to 3/13	17(a)	property was not done so far.	
		4/06 to 3/07	16 (a)	Neither suitable action was taken for unnecessary retention of cash in hand nor was interest recovered for delay in deposit as detailed in the para.	Noted for future compliance. Hence para may please be dropped.
		4/08 to 3/09	16 (f)	The bye-laws as detailed in the para were not enforced by the committee so far.	These by-laws will be enforced in future please.
		04/09 to 03/10 04/11 to 03/12 4/12 to 3/13	16(e) 16(e) 17(b)	The bye-laws as detailed in the para were not enforced by the committee so far.	These by-laws will be enforced in future please.

		04/09 to 3/12	16(b)	The return of receipt books (G.8) during the period under report was not being watched.	The record has been checked personally & found in order. Hence the para may kindly be dropped.
		04/10 to 3/12	16(b)	The return of receipt books (G.8) during the period under report was not being watched.	The record has been checked personally & found in order. Hence the para may kindly be dropped.
		04/10 to 3/12	16(c.)	Separate account in Haryana State Co-operative Bank for an amount equal to one month's total emoluments of the staff to be declared by the Secretary for regular	Salary & wages of the staff of the municipality is being paid regularly in time. Hence para may please be dropped.

				payment of salary and wages to the staff. But the same was not opened as yet,	
		04/10 to 3/12	16(c.)	Separate account in Haryana State Co-operative Bank for an amount equal to one month's total emoluments of the staff to be declared by the Secretary for regular payment of salary and wages to the staff. But the same was not opened as yet,	Salary & wages of the staff of the municipality is being paid regularly in time. Hence para may please be dropped.
		04/10 to 3/12 4/12 to 3/13	16(d) 17(d)	The suit Register was not maintained	The Suit register has been maintained now & put up to audit. Hence the para may please be

				as required under Rule XVII.9 of Municipal Code 1930.	dropped.
		04/09 to 3/10	16(f)	The inventory register showing number of stock/ store register/ files and other record was not maintained so far.	Needful done. Hence para may please be dropped.
		04/10 to 3/12 4/12 to 3/13	16(f) 17(f)	The inventory register showing number of stock/ store register/ files and other record was not maintained so far.	Needful done. Hence para may please be dropped.
		4/09 to 3/10	16(g)	Post audit of House tax/ fire	The posting of demand and collection register have been made and other relevant record is in

				tax was pending since 2003-04 to date due to non production of record.	process of maintenance and will be put up in audit accordingly.
		04/10 to 3/12 4/12 to 3/13	16(g) 17(g)	Post audit of House tax/ fire tax was pending since 2004-05 to date due to non production of record.	The posting of demand and collection register have been made and other relevant record is in process of maintenance and will be put up in audit accordingly.
		04/10 to 3/12	16(i)	No action has been taken by the committee for removal of encroachment on Municipal property meant for Public library by Press club Gohana. so far.	The concerned building got vacated from the Press Club now. Hence para may be dropped.
		04/11 to 03/12	16(h)	The income below of Budget target as	

		4/12 to 3/13	17(h)	detailed in the para were still not justified.	Noted for Future .Hence para may please be dropped.
		4/13 to 3/14	19(h)	-----do-----	All the actual payees receipts duly obtained/traced out & putup to the audit. Hence para may please be dropped. Salary wages of Municipality staff is paid regularly in time. Hence para may please be dropped. ---do---
		4/14 to 3/15	19(g)	-----do-----	
		4/15 to 3/16	20(g)	-----do-----	
		4/13 to 3/14	19(i)	Actual payees receipts were not obtained as detailed in the para.	
		4/14 to 3/15	19(h)	-----do-----	
		4/15 to 3/16	20(h)	-----do-----	
			20(b)	The amount is equal to total emoluments of the staff for one month was not deposited in separate account as yet.	
			20(c)		The consumption certificate of agency assessed on 02-01-2015 by Haryana Roadways has been obtained. Hence para may please be dropped.

			20(i)	<p>Suit Register was not maintained brought up to date as per provisions of Municipal Account Code 1930.</p> <p>Consumption certificate of average of fuel was not obtained from Haryana Roadways/P.W. D (B&R) technical wing so far.</p> <p>The materials/vehicles as shown in the para were neither got declared unserviceable nor got auctioned till now.</p>	The materials/vehicles will be auctioned at the earliest.
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APPENDIX-D

**Referred to Para of Audit Report of the Municipal Committee Gohana
Statement showing the Position of loans received up to the period 31-3-17**

Sr. No.	Designation of Sanctioning authority and letter No. & date vide which grant has been sanctioned	Purpose of grant whether conditional or unconditional	Amount sanctioned	Date of receipt	Rate of Intt	No. of installment	Amount utilized	Year in which utilized	Amount not utilized	principl	Intt.	Total	Treasury of challan no date	Balance of loan	Remarks
2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
1.	-do-43/2/93-31 Dt.25.3.93	Sewerage	360000	31.3.98	12%	30	--	--	360000	--	--	---	--	360000	Do
2.	Member Secretary State Sanitary Board Haryana 200000 Memo No.188-PH/SBH dt. 24-8-9.9.97	Water Supply	210000	31.3.98	12%	30	--	--	210000	--	--	--	--	210000	Do
3.	The Financial Commissioner & Secretary to	Do	200000	31.3.99	12%	30	--	--	200000	--	--	--	--	200000	Do

	Govt.Govt. Haryana local Govt. Deptt. Memo No. 17.1.79-5CI dt.31.3.99														
4.	The Financial Commissioner & Secretary to Govt. Haryana Local Govt. Deptt. Memo. No. 17.1.79-5CI dt.31.3.99	For providing distributio n pipe line in various Mohalla at Gohana	120000	31.3.99	12%	30	--	--	120000	--	--	--	--	120000	Do
5.	-Do-	For providing sewerline	165000	31.3.99	12%	30	--	--	165000	---	--	--	--	165000	Do
6.	-Do-	Replacem ent installatio n of pumping machiner y of boosting station	60000	31.3.99	12%	30	--	--	60000	--	--	--	--	60000	Do
7.	The financial commissioner & Secretary to Govt. Haryana Local Govt. Deptt. Memo No. 17.1.99-5CI dt.21.10.99	Grant of Loan for providing sewer line in Kath Mandi	170000	31.3.20 00	12%	30	--	--	170000	--	--	--	--	170000	Do

8.	-Do-	For providing water supply scheme	60000	31.3.2000	12%	30	--	--	60000	--	--	--	--	60000	Do
9.	The financial commissioner & Haryana Local Govt. Deptt. Letter No. 17.1.99-5CI dt.21/31.1.2001	For providing distribution system of pipe lines	100000	31.3.2001	12%	30	--	--	100000	--	--	--	--	100000	Deposited XEN PWD (PH) on 31.3.2001
10.	-Do-	For installation of 4 tubewells	430000	31.3.2001	12%	30	--	--	430000	--	--	--	--	430000	Do
11.	-Do-	For providing sewer line	90000	31.3.2001	12%	30	--	--	90000	--	--	--	--	90000	Do
12.	-Do-	For providing sewer line	50000	31.3.2001	12%	30	--	--	30000	--	--	--	--	30000	Do
13.	Distinguish letter not put up XEN PWD (PH) letter No. 278621 dt. 23.3.2001	Canal based water supply in Gohana	50000	31.3.2001	12%	30	--	--	30000	--	--	--	--	30000	Do
14.	LG. Deptt. Letter No.17.1.2000/1 24821-20.9.01	Providing sewer in Kath mandi	220000	31.3.2002	12%	30	--	--	220000	--	--	--	--	220000	Do

15.	Director Urban Development Letter No. TA-2001/124	Solid waster management scheme	480000	19.10.01	--	30	--	--	--	--	--	--	--	--	Amount utilized by the committee
16.	HSC/B/02/3010 dt. 1.8.02 DUD	Solid waste management	906000	1.8.02	10%	30	--	--	906000	--	--	--	--	90600	Do
17.	HSCB /2002/3039 dt. 1-8-02 DUD	Do const. of fire office	1088000	Do	10%	30	--	--	670000	--	--	--	--	1088000	Do
18.	17/9/2002 SCI dt. 26.03.02 comm.& S.U.D.D Hr. Chandigarh	Sewerage scheme in old Kath mandi	900000	26.03.03	12%	30	--	--	900000	--	--	--	--	900000	Depo. With Xen (PH) By BT dt. 31.3.03
19.	-Do- 17.9.02/5CI dt. 10.10.02	Do	150000	10.10.02	12%	30	--	--	150000	---	--	--	--	150000	Do
20.	17.09.02-5 CI dt. 2.01.04 Comm. & Principal, Secretary to Govt. Haryana Urban Development deptt.	Sewerage scheme Gohana	125000	28.03.04	12%	30	--	--	125000	--	--	--	--	125000	Do
21.	Project Manager S.J.R.Y. & State Urban	(N.S.D.P)	2487000	10.7.03	11.5 %		--	--	--	--	--	--	--	2487000	Deposited P.W.D.(PH)

	Development Society Hr. L.F.A./2003/39 9-411 dt.26.3.03														
22.	17.2.04-5CI dated 30.3.2005 Commissioner & Secy To Govt. Hr. Dev. Deptt.	Urban water	500000	31.3.05			--	--	500000					500000	Transfer to XEN P.W.D. (PH) Gohana By B.T. dt. 31.03.05
23.	ADC& Chief Executive officer sonepat No. APO (s)- 2005/5744 dt. 5-8-05	NSDP	2050000	14.11.05	9%	20	---	--	2050000	2005-06	-	-	-	2050000	-
24.	ADC & Chief Executive officer Sonipat No. APO (S)- 2005/5739-42 dated 5-8-05	NSDP	1435000	14.11.05	9&	20	---	---	1435000	2005-06	-	-	-	1435000	---

Certified that the statement has been checked in the light of the checks prescribed vide H.O. memo No. 111(90) vol. XXIII/82/83/65 dt. 29-7-82

-sd/-
Secretary
M.C. Gohana

-sd/-
Resident Audit Officer
M.C. Gohana

APPENDIX –F
REFERRED TO IN PARA 9 OF THE ANNUAL AUDIT REPORT
OF MUNICIPAL COMMITTEE GOHANA
FOR THE PERIOD 2016-2017
STATEMENT OF ADVANCES OUTSTANDING ON 31.03.2017

Sr. No.	Month of advance	Amount of advance	To whom advance	Purpose of advance
1	7/79	50600	S.D.O.P.W.D.(BxR) Gohana	Construction of roads
2	11/82	54250	M/S Bhupinder cement works Dadri	Supply of cement
3	8/82	36540	S.D.O.P.W.D.(BxR) Gohana	Construction of roads
4	3/83	10148	Govt. High school Gohana	
5	4/86	5000	G.M. Haryana Roadways	Water charges
6	10/89	276	X-EN PH Gohana	Excess payment to Krishan Lal pump driver
7	3/90	8100	S.D.O. H.S.E.B. Gohana	Security
8	8/88	6128	X-EN PW.D. Gohana	Excess payment of employees

9	7/95	10544/15	S.D.O. PH Gohana	Purchase of C.I. pipes
10	8/95	4999	S.D.O. H.S.E.B. Gohana	Electric Installation in Gandhi Nagar
11	12/95	99863/75	S.D.O. PH Gohana	Laying of pipes line in Bhartpur Basti
12	3/79	256/32	Krishan Lal O.M.	Audit Recovery
13	5/89	600	Ranbir Singh S.I.	Repair of tractor
14	6/89	20000	Do	Purchase of wheel borrows
15	7/90	20000	P.C. Maheshwari secretary	Purchase of material for Dharmapura Basti School
16	15/2/98	47200	S.D.O. PWD(B&K) Gohana	R.C.C. Pipe
Total		374505/22		

-sd/-
Secretary
M.C. Gohana

-sd/-
Resident Audit Officer
M.C. Gohana